

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**

03/14/2022



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Carolyn J. Green	01-01-20 to 10-31-21
	Yvette Emmich	11-01-21 to 12-31-22
County Treasurer	Vickie James	01-01-20 to 12-31-20
	Gayle Rayles	01-01-21 to 12-31-22
Clerk of the Circuit Court	Gayle Sullivan	01-01-20 to 12-31-22
County Sheriff	Brian Morton	01-01-20 to 12-31-22
County Recorder	Nancy Barker	01-01-20 to 12-31-20
	Dawn Naylor	01-01-21 to 12-31-22
President of the Board of County Commissioners	Jamie Peters	01-01-20 to 12-31-20
	Jerry Monjar	01-01-21 to 12-31-21
	Grant Dean	01-01-22 to 12-31-22
President of the County Council	Rachel Schuler	01-01-20 to 12-31-20
	Lisa Fisher	01-01-21 to 12-31-21
	Steven Jones-Ellard	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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2020.

***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, 2020, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated February 23, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
After Settlement Collections	\$ 316,313	\$ 332,168	\$ 316,313	\$ 332,168
Inmate Trust Fund	790	86,232	85,840	1,182
Switz Co Commissary	49,420	93,408	108,013	34,815
Clerk's Trust	161,916	638,648	583,016	217,548
General	847,590	4,693,537	4,482,181	1,058,946
Accident Report	4,420	1,146	-	5,566
City and Town Court Costs	13,077	1,853	-	14,930
Clerk's Records Perpetuation	15,466	3,576	-	19,042
Sales Disclosure - County Share	7,900	2,015	-	9,915
Cumulative Bridge	341,082	250,604	132,398	459,288
Cumulative Capital Development	125,739	75,128	61,515	139,352
Drug Free Community	30,809	7,170	-	37,979
Emergency Medical Services	493,175	586,377	571,128	508,424
Emergency Planning/Right to Know	8,952	3,013	326	11,639
Firearms Training	4,284	6,120	975	9,429
Health	91,011	317,496	202,763	205,744
Identification Security Protection	18,399	2,137	-	20,536
Local Health Maintenance	67,958	33,139	34,854	66,243
Local Road and Street	80,724	158,880	86,001	153,603
MVH Restricted	318,105	803,790	453,176	668,719
Inmate Medical Trust	3,433	1,486	1,416	3,503
Misdemeanant	2,419	6,838	-	9,257
Motor Vehicle Highway	765,587	762,282	882,824	645,045
Plat Book	13,095	7,810	1,500	19,405
Rainy Day	146,800	-	-	146,800
Recorder's Records Perpetuation	69,271	32,551	42,063	59,759
Riverboat	5,629,679	5,109,816	6,089,811	4,649,684
Sex and Violent Offender Administration	5,460	1,115	-	6,575
Sheriff's Pension Trust	2,568	243	-	2,811
Supplemental Public Defender Services	249,818	91,001	103,772	237,047
Surplus Tax	1,598	6,481	7,960	119
Surveyor's Corner Perpetuation	22,161	10,685	18,000	14,846
Tax Sale Fees	9,667	10,050	9,779	9,938
Tax Sale Redemption	534	8,924	8,924	534
Tax Sale Surplus	190,463	56,642	98,923	148,182
Local Health Department Trust Account	44,036	13,405	-	57,441
Vehicle Inspection	124	-	-	124
GAL/CASA	5,827	11,546	15,239	2,134
Auditors Ineligible Deductions	124	-	-	124
County Elected Officials Training	2,174	2,137	2,489	1,822
County Offender Transportation Fund	1,463	125	-	1,588
Statewide 911	24,626	194,874	161,890	57,610
Reassessment	79,267	121,065	128,342	71,990
Adult Probation Administrative	12,571	24,270	6,227	30,614
Juvenile Probation Administrative	2,754	3,015	37	5,732
Cemetery Operating	14,655	-	-	14,655
County User Fee	14,213	1,497	108	15,602
Animal Shelter	33,711	16,255	960	49,006
Health Clinic	86,371	198,216	212,740	71,847
Payroll Withholding - Donations	-	130	125	5
Payroll Withholding - Insurance	7,638	20,383	20,335	7,686
Payroll Withholding - Other	-	130	130	-
Payroll Withholding - Credit Union	-	27,029	27,029	-
Payroll Withholding - Deferred Compensation	122	165,214	165,127	209
Payroll Withholding - Federal	-	338,977	338,977	-
Payroll Withholding - FICA & Medicare	-	658,953	658,953	-
Payroll Withholding - Local Tax	-	41,777	41,777	-
Payroll Withholding - Sheriff Pension	-	18,824	18,824	-
Payroll Withholding - State	-	136,810	136,810	-
Payroll Withholding - Wage Garnishments	-	1,092	1,092	-
Settlement	-	7,776,808	7,776,808	-
CVET Agency	-	7,113	7,113	-
Financial Institution Tax	-	35,823	35,823	-
State Fines and Forfeitures	613	10,637	9,335	1,915
Infraction Judgements	448	4,206	4,654	-
Special Death Benefit	35	605	590	50
Sales Disclosure - State Share	120	2,015	1,975	160

SWITZERLAND COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Coroners Training & Con't Education	38	522	533	27
Interstate Compact - State Share	-	125	125	-
Mortgage Recording Fees - State Share	100	1,293	1,305	88
Sex and Violent Offender Admin - State	-	120	115	5
Child Restraint Violation Fines	-	50	50	-
Education Plate Fees Agency	(56)	56	-	-
Riverboat Revenue Sharing	1,270,045	7,110,574	7,906,850	473,769
Innkeepers Tax Collections	91,131	157,145	204,751	43,525
City/Town Ordinance Violations Fines	142	250	-	392
93.563 Prosecutor PCA	2,766	925	-	3,691
93.563 Title IV-D Incentive	33,341	3,424	-	36,765
93.563 Prosecutor IV-D Incentive-Post Oct '99	43,835	5,154	799	48,190
93.563 Clerk IV-D Incentive-Post Oct '99	24,966	3,424	1,035	27,355
COIT Distribution	-	2,213,672	2,213,672	-
COVID-19 Payroll Protection	-	37,991	10,285	27,706
CARES Act-COVID19	-	103,524	21,603	81,921
COVID-Testing	-	49,461	-	49,461
CARES Act 1st Distribution	-	10,740	-	10,740
CARES Act Testing HD/KDH	-	100,000	100,000	-
CARES Act Salary Reimbursement	-	347,700	-	347,700
Probation Dept Home Visits Gr	4,888	-	-	4,888
IN State Opioid Response Grant	-	120,000	30,000	90,000
EERSD OCRA Grant	71,263	-	-	71,263
Jury Pay	2,208	779	-	2,987
Pretrial Diversion	3,094	6,995	4,219	5,870
LOIT Special Distribution	16,016	-	-	16,016
Belterra Fund	(1,002,443)	3,445,868	2,283,779	159,646
Title 3 - Voting	11,254	-	-	11,254
Infraction Deferral	35,281	1,540	2,693	34,128
Sheriff's Service of Process	5,216	3,539	5,216	3,539
County Spay/Neuter Program	16	-	-	16
Redevelopment Commission	489,817	504,649	464,792	529,674
County Medical Center Operation	110,588	32,259	26,293	116,554
Business Park	142	-	-	142
County Technology & Education Center	17,369	54,258	60,951	10,676
County Park/Rec Support	4,789	50	-	4,839
Blair Building Proceeds	77,774	-	-	77,774
Probation Admin Fees	1,581	7,906	-	9,487
Senior Citizens Center	33,107	74	-	33,181
18 EMPG Competitive Grant	(65)	-	-	(65)
Public Health Coordinator Grant	630	36,421	24,212	12,839
Owner Occupied Rahab Grant	-	191,142	191,142	-
CC Grant / Bridge #10	595,954	34,526	630,480	-
CC Grant / Bridge #12	697,362	8,265	705,627	-
CC Grant/Jackson Road Asphalt	63,050	171,815	234,865	-
CC Grant / Bridge #23	-	299,987	-	299,987
IN Breast Cancer Trst Fnd Grant	357	-	-	357
Markland Park Grant Fund	38	-	-	38
VSCF / Indigent Meds Grant	3,000	-	18	2,982
CFSC - 2016 Grant	153	-	16	137
VSCF / Sheriff Grant	22	-	-	22
Parks & Rec / VSCF Grant	-	5,000	4,731	269
Danglade / Animal Shelter Grant	873	-	1,931	(1,058)
Manna Project VSCF Grant	476	-	-	476
Vets Transport Grant - CFSC	800	-	-	800
Betty Lucas Plaque - Grant Fund	-	1,800	1,655	145
Fed Seizure Funds (DEA)	-	58,708	-	58,708
Sheriff Dept Fed Seizure Funds (DEA)	-	58,708	-	58,708
SCER CFSI 2251	-	1,950	-	1,950
Switzerland County Recreation, Tourism, and Convention Commission	378,762	497,185	498,171	377,776
Wastewater Utility Operation	6,079	69,260	27,856	47,483
Totals	<u>\$ 13,536,334</u>	<u>\$ 39,794,126</u>	<u>\$ 39,816,750</u>	<u>\$ 13,513,710</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.

*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 two funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2020.

**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 2020 totaled \$351,500.

#### 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, 2020

	After Settlement Collections	Inmate Trust Fund	Switz Co Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 316,313	\$ 790	\$ 49,420	\$ 161,916	\$ 847,590	\$ 4,420
Receipts:						
Taxes	332,168	-	-	-	3,643,934	-
Licenses and permits	-	-	-	-	13,089	-
Intergovernmental receipts	-	-	-	-	192,494	-
Charges for services	-	-	-	-	199,954	1,146
Fines and forfeits	-	-	-	-	64,918	-
Utility fees	-	-	-	-	-	-
Other receipts	-	86,232	93,408	638,648	579,148	-
Total receipts	<u>332,168</u>	<u>86,232</u>	<u>93,408</u>	<u>638,648</u>	<u>4,693,537</u>	<u>1,146</u>
Disbursements:						
Personal services	-	-	-	-	3,253,216	-
Supplies	-	-	-	-	247,977	-
Other services and charges	-	-	-	-	907,658	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,932	-
Other disbursements	316,313	85,840	108,013	583,016	57,398	-
Total disbursements	<u>316,313</u>	<u>85,840</u>	<u>108,013</u>	<u>583,016</u>	<u>4,482,181</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>15,855</u>	<u>392</u>	<u>(14,605)</u>	<u>55,632</u>	<u>211,356</u>	<u>1,146</u>
Cash and investments - ending	<u>\$ 332,168</u>	<u>\$ 1,182</u>	<u>\$ 34,815</u>	<u>\$ 217,548</u>	<u>\$ 1,058,946</u>	<u>\$ 5,566</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 13,077	\$ 15,466	\$ 7,900	\$ 341,082	\$ 125,739
Receipts:					
Taxes	-	-	-	205,130	68,377
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	45,474	6,751
Charges for services	-	3,576	2,015	-	-
Fines and forfeits	1,853	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,853</u>	<u>3,576</u>	<u>2,015</u>	<u>250,604</u>	<u>75,128</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	110,706	10,365
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	21,692	51,150
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,398</u>	<u>61,515</u>
Excess (deficiency) of receipts over disbursements	<u>1,853</u>	<u>3,576</u>	<u>2,015</u>	<u>118,206</u>	<u>13,613</u>
Cash and investments - ending	<u>\$ 14,930</u>	<u>\$ 19,042</u>	<u>\$ 9,915</u>	<u>\$ 459,288</u>	<u>\$ 139,352</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 30,809	\$ 493,175	\$ 8,952	\$ 4,284	\$ 91,011
Receipts:					
Taxes	-	-	-	-	184,660
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	308,673	-	-	18,232
Charges for services	-	273,877	-	6,120	9,749
Fines and forfeits	7,170	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	3,827	3,013	-	104,855
Total receipts	7,170	586,377	3,013	6,120	317,496
Disbursements:					
Personal services	-	287,007	-	-	189,558
Supplies	-	78,479	-	-	4,577
Other services and charges	-	139,907	63	-	8,628
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	60,625	-	-	-
Other disbursements	-	5,110	263	975	-
Total disbursements	-	571,128	326	975	202,763
Excess (deficiency) of receipts over disbursements	7,170	15,249	2,687	5,145	114,733
Cash and investments - ending	\$ 37,979	\$ 508,424	\$ 11,639	\$ 9,429	\$ 205,744

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Identification Security Protection	Local Health Maintenance	Local Road and Street	MVH Restricted	Inmate Medical Trust
Cash and investments - beginning	\$ 18,399	\$ 67,958	\$ 80,724	\$ 318,105	\$ 3,433
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,570	158,880	761,062	-
Charges for services	2,137	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	16,569	-	42,728	1,486
Total receipts	2,137	33,139	158,880	803,790	1,486
Disbursements:					
Personal services	-	33,850	-	78,873	-
Supplies	-	1,004	-	4,442	-
Other services and charges	-	-	-	17,845	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	86,001	352,016	-
Other disbursements	-	-	-	-	1,416
Total disbursements	-	34,854	86,001	453,176	1,416
Excess (deficiency) of receipts over disbursements	2,137	(1,715)	72,879	350,614	70
Cash and investments - ending	\$ 20,536	\$ 66,243	\$ 153,603	\$ 668,719	\$ 3,503

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 2,419	\$ 765,587	\$ 13,095	\$ 146,800	\$ 69,271
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	760,910	-	-	-
Charges for services	-	-	7,810	-	32,551
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	6,838	1,372	-	-	-
Total receipts	<u>6,838</u>	<u>762,282</u>	<u>7,810</u>	<u>-</u>	<u>32,551</u>
Disbursements:					
Personal services	-	601,712	-	-	33,655
Supplies	-	128,430	-	-	-
Other services and charges	-	147,921	-	-	8,408
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,461	-	-	-
Other disbursements	-	300	1,500	-	-
Total disbursements	<u>-</u>	<u>882,824</u>	<u>1,500</u>	<u>-</u>	<u>42,063</u>
Excess (deficiency) of receipts over disbursements	<u>6,838</u>	<u>(120,542)</u>	<u>6,310</u>	<u>-</u>	<u>(9,512)</u>
Cash and investments - ending	<u>\$ 9,257</u>	<u>\$ 645,045</u>	<u>\$ 19,405</u>	<u>\$ 146,800</u>	<u>\$ 59,759</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 5,629,679	\$ 5,460	\$ 2,568	\$ 249,818	\$ 1,598
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,958,066	-	-	-	-
Charges for services	-	1,115	-	-	-
Fines and forfeits	-	-	243	9,912	-
Utility fees	-	-	-	-	-
Other receipts	151,750	-	-	81,089	6,481
Total receipts	<u>5,109,816</u>	<u>1,115</u>	<u>243</u>	<u>91,001</u>	<u>6,481</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,796	-	-	-	-
Other services and charges	538,574	-	-	103,772	-
Debt service - principal and interest	1,676,604	-	-	-	-
Capital outlay	103,751	-	-	-	-
Other disbursements	3,769,086	-	-	-	7,960
Total disbursements	<u>6,089,811</u>	<u>-</u>	<u>-</u>	<u>103,772</u>	<u>7,960</u>
Excess (deficiency) of receipts over disbursements	<u>(979,995)</u>	<u>1,115</u>	<u>243</u>	<u>(12,771)</u>	<u>(1,479)</u>
Cash and investments - ending	<u>\$ 4,649,684</u>	<u>\$ 6,575</u>	<u>\$ 2,811</u>	<u>\$ 237,047</u>	<u>\$ 119</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 22,161	\$ 9,667	\$ 534	\$ 190,463	\$ 44,036
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,405
Charges for services	10,685	10,050	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	8,924	56,642	-
Total receipts	<u>10,685</u>	<u>10,050</u>	<u>8,924</u>	<u>56,642</u>	<u>13,405</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,779	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	18,000	-	8,924	98,923	-
Total disbursements	<u>18,000</u>	<u>9,779</u>	<u>8,924</u>	<u>98,923</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,315)</u>	<u>271</u>	<u>-</u>	<u>(42,281)</u>	<u>13,405</u>
Cash and investments - ending	<u>\$ 14,846</u>	<u>\$ 9,938</u>	<u>\$ 534</u>	<u>\$ 148,182</u>	<u>\$ 57,441</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Vehicle Inspection	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 124	\$ 5,827	\$ 124	\$ 2,174	\$ 1,463
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,022	-	-	-
Charges for services	-	235	-	2,137	125
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	10,289	-	-	-
Total receipts	<u>-</u>	<u>11,546</u>	<u>-</u>	<u>2,137</u>	<u>125</u>
Disbursements:					
Personal services	-	15,114	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	125	-	2,489	-
Total disbursements	<u>-</u>	<u>15,239</u>	<u>-</u>	<u>2,489</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,693)</u>	<u>-</u>	<u>(352)</u>	<u>125</u>
Cash and investments - ending	<u>\$ 124</u>	<u>\$ 2,134</u>	<u>\$ 124</u>	<u>\$ 1,822</u>	<u>\$ 1,588</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating
Cash and investments - beginning	\$ 24,626	\$ 79,267	\$ 12,571	\$ 2,754	\$ 14,655
Receipts:					
Taxes	-	110,186	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,879	-	-	-
Charges for services	194,874	-	-	-	-
Fines and forfeits	-	-	23,650	3,015	-
Utility fees	-	-	-	-	-
Other receipts	-	-	620	-	-
Total receipts	<u>194,874</u>	<u>121,065</u>	<u>24,270</u>	<u>3,015</u>	<u>-</u>
Disbursements:					
Personal services	103,756	18,979	10	-	-
Supplies	-	7	-	-	-
Other services and charges	58,134	109,311	6,117	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	45	100	37	-
Total disbursements	<u>161,890</u>	<u>128,342</u>	<u>6,227</u>	<u>37</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>32,984</u>	<u>(7,277)</u>	<u>18,043</u>	<u>2,978</u>	<u>-</u>
Cash and investments - ending	<u>\$ 57,610</u>	<u>\$ 71,990</u>	<u>\$ 30,614</u>	<u>\$ 5,732</u>	<u>\$ 14,655</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County User Fee	Animal Shelter	Health Clinic	Payroll Withholding - Donations	Payroll Withholding - Insurance
Cash and investments - beginning	\$ 14,213	\$ 33,711	\$ 86,371	\$ -	\$ 7,638
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	100,647	-	-
Charges for services	-	-	97,569	-	-
Fines and forfeits	1,497	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	16,255	-	130	20,383
Total receipts	<u>1,497</u>	<u>16,255</u>	<u>198,216</u>	<u>130</u>	<u>20,383</u>
Disbursements:					
Personal services	-	-	182,277	-	-
Supplies	-	-	5,843	-	-
Other services and charges	-	-	18,137	-	204
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	108	960	6,483	125	20,131
Total disbursements	<u>108</u>	<u>960</u>	<u>212,740</u>	<u>125</u>	<u>20,335</u>
Excess (deficiency) of receipts over disbursements	<u>1,389</u>	<u>15,295</u>	<u>(14,524)</u>	<u>5</u>	<u>48</u>
Cash and investments - ending	<u>\$ 15,602</u>	<u>\$ 49,006</u>	<u>\$ 71,847</u>	<u>\$ 5</u>	<u>\$ 7,686</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Payroll Withholding - Other	Payroll Withholding - Credit Union	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ -	\$ -	\$ 122	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	130	27,029	165,214	338,977	658,953
Total receipts	<u>130</u>	<u>27,029</u>	<u>165,214</u>	<u>338,977</u>	<u>658,953</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	130	27,029	165,127	338,977	658,953
Total disbursements	<u>130</u>	<u>27,029</u>	<u>165,127</u>	<u>338,977</u>	<u>658,953</u>
Excess (deficiency) of receipts over disbursements	-	-	87	-	-
Cash and investments - ending	\$ -	\$ -	\$ 209	\$ -	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	5,231
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,409
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	41,777	18,824	136,810	1,092	7,767,168
Total receipts	41,777	18,824	136,810	1,092	7,776,808
Disbursements:					
Personal services	-	-	-	1,092	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	41,777	18,824	136,810	-	7,776,808
Total disbursements	41,777	18,824	136,810	1,092	7,776,808
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, 2020

	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 613	\$ 448	\$ 35
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	605
Fines and forfeits	-	-	10,637	4,206	-
Utility fees	-	-	-	-	-
Other receipts	7,113	35,823	-	-	-
Total receipts	<u>7,113</u>	<u>35,823</u>	<u>10,637</u>	<u>4,206</u>	<u>605</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,113	35,823	9,335	4,654	590
Total disbursements	<u>7,113</u>	<u>35,823</u>	<u>9,335</u>	<u>4,654</u>	<u>590</u>
Excess (deficiency) of receipts over disbursements	-	-	1,302	(448)	15
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,915</u>	<u>\$ -</u>	<u>\$ 50</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 120	\$ 38	\$ -	\$ 100	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,015	522	125	1,293	120
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,015</u>	<u>522</u>	<u>125</u>	<u>1,293</u>	<u>120</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>1,975</u>	<u>533</u>	<u>125</u>	<u>1,305</u>	<u>115</u>
Total disbursements	<u>1,975</u>	<u>533</u>	<u>125</u>	<u>1,305</u>	<u>115</u>
Excess (deficiency) of receipts over disbursements	<u>40</u>	<u>(11)</u>	<u>-</u>	<u>(12)</u>	<u>5</u>
Cash and investments - ending	<u>\$ 160</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 5</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ -	\$ (56)	\$ 1,270,045	\$ 91,131	\$ 142
Receipts:					
Taxes	-	-	-	157,145	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	6,928,773	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	50	56	-	-	250
Utility fees	-	-	-	-	-
Other receipts	-	-	181,801	-	-
Total receipts	50	56	7,110,574	157,145	250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50	-	7,906,850	204,751	-
Total disbursements	50	-	7,906,850	204,751	-
Excess (deficiency) of receipts over disbursements	-	56	(796,276)	(47,606)	250
Cash and investments - ending	\$ -	\$ -	\$ 473,769	\$ 43,525	\$ 392

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	COIT Distribution
Cash and investments - beginning	\$ 2,766	\$ 33,341	\$ 43,835	\$ 24,966	\$ -
Receipts:					
Taxes	-	-	-	-	2,213,672
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	925	3,424	5,154	3,424	-
Total receipts	<u>925</u>	<u>3,424</u>	<u>5,154</u>	<u>3,424</u>	<u>2,213,672</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,035	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	799	-	2,213,672
Total disbursements	<u>-</u>	<u>-</u>	<u>799</u>	<u>1,035</u>	<u>2,213,672</u>
Excess (deficiency) of receipts over disbursements	<u>925</u>	<u>3,424</u>	<u>4,355</u>	<u>2,389</u>	<u>-</u>
Cash and investments - ending	\$ <u>3,691</u>	\$ <u>36,765</u>	\$ <u>48,190</u>	\$ <u>27,355</u>	\$ <u>-</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COVID-19 Payroll Protection	CARES Act-COVID19	COVID-Testing	CARES Act 1st Distribution	CARES Act Testing HD/KDH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	37,991	103,524	49,461	10,740	100,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>37,991</u>	<u>103,524</u>	<u>49,461</u>	<u>10,740</u>	<u>100,000</u>
Disbursements:					
Personal services	-	15,285	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,285	6,318	-	-	100,000
Total disbursements	<u>10,285</u>	<u>21,603</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of receipts over disbursements	<u>27,706</u>	<u>81,921</u>	<u>49,461</u>	<u>10,740</u>	<u>-</u>
Cash and investments - ending	<u>\$ 27,706</u>	<u>\$ 81,921</u>	<u>\$ 49,461</u>	<u>\$ 10,740</u>	<u>\$ -</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CARES Act Salary Reimbursement	Probation Dept Home Visits Gr	IN State Opioid Response Grant	EERSD OCRA Grant	Jury Pay
Cash and investments - beginning	\$ -	\$ 4,888	\$ -	\$ 71,263	\$ 2,208
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	120,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	779
Utility fees	-	-	-	-	-
Other receipts	347,700	-	-	-	-
Total receipts	<u>347,700</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>779</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	30,000	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>347,700</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>779</u>
Cash and investments - ending	<u>\$ 347,700</u>	<u>\$ 4,888</u>	<u>\$ 90,000</u>	<u>\$ 71,263</u>	<u>\$ 2,987</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Pretrial Diversion	LOIT Special Distribution	Belterra Fund	Title 3 - Voting	Infraction Deferral
Cash and investments - beginning	\$ 3,094	\$ 16,016	\$ (1,002,443)	\$ 11,254	\$ 35,281
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	5,395	-	-	-	1,540
Utility fees	-	-	-	-	-
Other receipts	1,600	-	3,445,868	-	-
Total receipts	6,995	-	3,445,868	-	1,540
Disbursements:					
Personal services	-	-	2,258,080	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,219	-	25,699	-	2,693
Total disbursements	4,219	-	2,283,779	-	2,693
Excess (deficiency) of receipts over disbursements	2,776	-	1,162,089	-	(1,153)
Cash and investments - ending	\$ 5,870	\$ 16,016	\$ 159,646	\$ 11,254	\$ 34,128

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff's Service of Process	County Spay/Neuter Program	Redevelopment Commission	County Medical Center Operation	Business Park
Cash and investments - beginning	\$ 5,216	\$ 16	\$ 489,817	\$ 110,588	\$ 142
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,539	-	33,475	32,259	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	471,174	-	-
Total receipts	<u>3,539</u>	<u>-</u>	<u>504,649</u>	<u>32,259</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	216	-
Other services and charges	-	-	464,792	17,390	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,216	-	-	8,687	-
Total disbursements	<u>5,216</u>	<u>-</u>	<u>464,792</u>	<u>26,293</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,677)</u>	<u>-</u>	<u>39,857</u>	<u>5,966</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,539</u>	<u>\$ 16</u>	<u>\$ 529,674</u>	<u>\$ 116,554</u>	<u>\$ 142</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Technology & Education Center	County Park/Rec Support	Blair Building Proceeds	Probation Admin Fees	Senior Citizens Center
Cash and investments - beginning	\$ 17,369	\$ 4,789	\$ 77,774	\$ 1,581	\$ 33,107
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	54,258	-	-	-	-
Fines and forfeits	-	-	-	7,906	-
Utility fees	-	-	-	-	-
Other receipts	-	50	-	-	74
Total receipts	<u>54,258</u>	<u>50</u>	<u>-</u>	<u>7,906</u>	<u>74</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,715	-	-	-	-
Other services and charges	56,751	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,485	-	-	-	-
Total disbursements	<u>60,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(6,693)</u>	<u>50</u>	<u>-</u>	<u>7,906</u>	<u>74</u>
Cash and investments - ending	<u>\$ 10,676</u>	<u>\$ 4,839</u>	<u>\$ 77,774</u>	<u>\$ 9,487</u>	<u>\$ 33,181</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	18 EMPG Competitive Grant	Public Health Coordinator Grant	Owner Occupied Rahab Grant	CC Grant / Bridge #10	CC Grant / Bridge #12
Cash and investments - beginning	\$ (65)	\$ 630	\$ -	\$ 595,954	\$ 697,362
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	36,421	191,142	-	(1)
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	34,526	8,266
Total receipts	<u>-</u>	<u>36,421</u>	<u>191,142</u>	<u>34,526</u>	<u>8,265</u>
Disbursements:					
Personal services	-	24,031	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	133	19,808	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	630,480	705,627
Other disbursements	-	48	171,334	-	-
Total disbursements	<u>-</u>	<u>24,212</u>	<u>191,142</u>	<u>630,480</u>	<u>705,627</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>12,209</u>	<u>-</u>	<u>(595,954)</u>	<u>(697,362)</u>
Cash and investments - ending	<u>\$ (65)</u>	<u>\$ 12,839</u>	<u>\$ -</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, 2020

	CC Grant/Jackson Road Asphalt	CC Grant / Bridge #23	IN Breast Cancer Trst Fnd Grant	Markland Park Grant Fund	VSCF / Indigent Meds Grant
Cash and investments - beginning	\$ 63,050	\$ -	\$ 357	\$ 38	\$ 3,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	171,815	299,987	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	171,815	299,987	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	234,865	-	-	-	-
Other disbursements	-	-	-	-	18
Total disbursements	234,865	-	-	-	18
Excess (deficiency) of receipts over disbursements	(63,050)	299,987	-	-	(18)
Cash and investments - ending	\$ -	\$ 299,987	\$ 357	\$ 38	\$ 2,982

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CFSC - 2016 Grant	VSCF / Sheriff Grant	Parks & Rec / VSCF Grant	Danglade / Animal Shelter Grant	Manna Project VSCF Grant
Cash and investments - beginning	\$ 153	\$ 22	\$ -	\$ 873	\$ 476
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	5,000	-	-
Total receipts	-	-	5,000	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	16	-	-	1,931	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	4,731	-	-
Total disbursements	16	-	4,731	1,931	-
Excess (deficiency) of receipts over disbursements	(16)	-	269	(1,931)	-
Cash and investments - ending	\$ 137	\$ 22	\$ 269	\$ (1,058)	\$ 476

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Vets Transport Grant - CFSC	Betty Lucas Plaque - Grant Fund	Fed Seizure Funds (DEA)	Sheriff Dept Fed Seizure Funds (DEA)	SCER CFSI 2251
Cash and investments - beginning	\$ 800	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	1,800	58,708	58,708	1,950
Total receipts	-	1,800	58,708	58,708	1,950
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,655	-	-	-
Total disbursements	-	1,655	-	-	-
Excess (deficiency) of receipts over disbursements	-	145	58,708	58,708	1,950
Cash and investments - ending	\$ 800	\$ 145	\$ 58,708	\$ 58,708	\$ 1,950

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Switzerland County Recreation, Tourism, and Convention Commission	Wastewater Utility Operation	Totals
Cash and investments - beginning	\$ 378,762	\$ 6,079	\$ 13,536,334
Receipts:			
Taxes	-	-	6,920,503
Licenses and permits	-	-	13,089
Intergovernmental receipts	-	-	15,402,918
Charges for services	-	-	988,345
Fines and forfeits	-	-	143,077
Utility fees	-	69,260	69,260
Other receipts	497,185	-	16,256,934
Total receipts	<u>497,185</u>	<u>69,260</u>	<u>39,794,126</u>
Disbursements:			
Personal services	-	-	7,096,495
Supplies	-	-	474,486
Other services and charges	-	-	2,757,385
Debt service - principal and interest	-	-	1,676,604
Capital outlay	-	-	2,266,600
Other disbursements	498,171	27,856	25,545,180
Total disbursements	<u>498,171</u>	<u>27,856</u>	<u>39,816,750</u>
Excess (deficiency) of receipts over disbursements	<u>(986)</u>	<u>41,404</u>	<u>(22,624)</u>
Cash and investments - ending	<u>\$ 377,776</u>	<u>\$ 47,483</u>	<u>\$ 13,513,710</u>

SWITZERLAND COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Moorefield-Bennington Sewer District	\$ -	\$ 2,146
Governmental activities	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ 2,146</u>

SWITZERLAND COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Switzerland County Building Corporation	Sw. Co. Education & Technology Center	\$ 350,000	5/12/2017	1/15/2027
Total of annual lease payments		<u>\$ 350,000</u>		

SWITZERLAND COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	3,118,599
Buildings	10,863,908
Improvements other than buildings	1,639,329
Machinery, equipment, and vehicles	2,264,521
Books and other	<u>95,000</u>
Total governmental activities	<u>21,160,918</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>\$ 22,014,347</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/>.