

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

GIBSON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/09/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	(Vacant) Carl T. Montgomery	01-01-11 to 01-02-11 01-03-11 to 12-31-12
Treasurer	Mary B. Key	01-01-11 to 12-31-14
Clerk	Becky Woodburn	01-01-11 to 12-31-14
Sheriff	George Ballard	01-01-11 to 12-31-14
Recorder	Debbie Wethington	01-01-11 to 12-31-14
President of the Board of County Commissioners	Robert Townsend Gerald Bledsoe	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	George Ankenbrand Jeremy Overton	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

We have audited the accompanying financial statement of Gibson County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 3, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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 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.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 3, 2012



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

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

We have audited the financial statement of Gibson County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 3, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 3, 2012

FINANCIAL STATEMENT

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
GENERAL	\$ 3,184,990	\$ 11,886,247	\$ 11,076,442	\$ 3,994,795
MOTOR VEHICLE HIGHWAY	603,861	2,821,086	2,666,618	758,329
LOCAL ROAD AND STREET	200,620	283,500	292,210	191,910
ACCIDENT REPORT	1,417	6,280	6,650	1,047
FIREARMS TRAINING	6,129	11,870	16,385	1,614
HEALTH	277,287	296,654	302,817	271,124
SUP CT ALCOHOL & DRUG FEE	76,579	38,587	61,082	54,084
DONATIONS EMS	6,055	450	4,800	1,705
CREDIT COUNTY SHARE	1,062,970	2,059,047	2,699,887	422,130
EMA PLANNING / FOUNDATION	3,432	-	3,432	-
EVIDENCE COLLECTION	96	-	96	-
M.R.U.	4,479	-	1,587	2,892
COMM DEV GRANT FUND	24,126	138,491	138,491	24,126
CO LAW ENFORCEMENT CONT ED	70,006	10,608	7,149	73,465
CLERK'S RECORDS PERPETUATION	83,383	22,472	4,269	101,586
PROSECUTOR DEFERRAL USER FEE	181,494	113,342	166,313	128,523
HAVA	32,256	-	30,000	2,256
RIVERBOAT	648,900	90,942	441,004	298,838
EMERGENCY TELEPHONE SYSTEM	35,470	149,820	174,870	10,420
DRUG FREE COMMUNITY	46,923	12,876	40,994	18,805
EMERGENCY PLANNING/RIGHT TO KNOW	7,684	21,517	18,232	10,969
PROSECUTOR IV-D INCENTIVE POST OCT	50,234	44,149	21,981	72,402
CIRCUIT COURT USER FEE	77,203	55,277	33,667	98,813
SUPERIOR COURT USER FEES	445,348	199,979	216,021	429,306
RECORDERS RECORDS PERPETUATION	30,457	61,286	5,415	86,328
COVERED BRIDGE	9,151	3,700	-	12,851
LOCAL HEALTH MAINTENANCE	91,776	45,904	43,671	94,009
GAL/CASA	37,085	29,858	27,315	39,628
CIRCUIT SOCIAL SERVICE USER FEE	6,476	2,550	8,685	341
MISDEMEANANT	4,817	24,550	20,209	9,158
SUPPLEMENTAL PUBLIC DEF SERVICE	19,543	20,377	-	39,920
CLERK IV-D INCENTIVE POST OCT 99	25,494	29,345	18,190	36,649
JAIL COMMISSARY	723	223,344	223,092	975
SURVEYORS CORNER PERPETUATION	14,112	6,775	258	20,629
JURY FEE	136,922	8,514	-	145,436
INTRASTATE COMPACT FEE	1,900	585	2,485	-
RAINY DAY	1,404,407	227,749	929,982	702,174
MEDICAL CARE FOR INMATES	22,161	9,933	16,738	15,356
SALES DISCLOSURE COUNTY SHARE	15,108	3,490	4,255	14,343
K-9	1,858	-	41	1,817
CC TOBACCO PREVENTION & CESSATION	402	-	402	-
TOBACCO SETTLEMENT LO HEALTH DEPT	5,822	24,737	8,421	22,138
TRAVEL VACCINE	2,428	24,462	19,268	7,622
LEVY EXCESS	96,187	1,174	96,187	1,174
IDENTIFICATION SECURITY PROTECTION	62,324	8,002	629	69,697
PROSECUTOR PCA	3,349	2,507	2,294	3,562
WIRELESS EMERGENCY TELEPHONE SYSTEM	82,473	126,261	176,450	32,284
IV-D ENFORCEMENT PROGRAM	76	-	-	76
MULTI-JURISDICTIONAL METH LAB	-	6,000	-	6,000
SEX AND VIOLENT OFFENDER ADMINISTRATION	2,240	2,835	1,494	3,581
ARRA CLERK IV-D INCENTIVE	4,958	-	-	4,958
ARRA PROSECUTOR IV-D INCENTIVE	6,020	-	3,667	2,353
COUNTY ELECTED OFFICIALS TRAINING FUND	-	1,176	-	1,176
CUMULATIVE BRIDGE	1,942,314	1,447,362	1,478,172	1,911,504
GENERAL DRAIN IMPROVEMENT	76,093	15,000	25,000	66,093
SHERIFF PENSION HOLDING	4,786	16,317	8,683	12,420
CONGRESSIONAL SCHOOL PRINCIPAL	31,133	-	-	31,133
CITY & TOWN COURT COSTS	14,231	13,525	15,391	12,365
CORONER TRAINING & CON'T EDUCATION	88	2,154	2,093	149
CONGRESSIONAL SCHOOL INTEREST	13,753	-	1,245	12,508
TAX SALE SURPLUS	108,370	114,739	68,311	154,798
TAX SALE REDEMPTION	-	102,032	102,032	-
SURPLUS TAX	23,961	22,284	14,819	31,426

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
STATE SETTLEMENT	2,919	569,181	572,100	-
STATE FINES AND FORFEITURES	3,224	10,270	13,192	302
OVERWEIGHT VEHICLE FINES	-	1,785	1,785	-
SHERIFF TAX WARRANTS	28,857	8,457	32,136	5,178
INFRACTION JUDGEMENTS	3,898	51,694	52,832	2,760
INHERITANCE TAX	824,374	699,141	1,353,770	169,745
SPECIAL DEATH BENEFIT	185	2,415	2,455	145
EDUCATION PLATE FEE AGENCY	-	656	656	-
INNKEEPERS TAX COLLECTION	-	223,833	223,833	-
FINANCIAL INSTITUTION TAX	-	126,980	126,980	-
VICTIM ASSISTANCE	16,912	25,427	26,479	15,860
WHEEL TAX	-	33,643	33,643	-
SUR TAX	-	478,835	478,835	-
MORTGAGE RECORDING FEES STATE SHARE	350	3,040	3,060	330
CHILD RESTRAINT VIOLATIONS FINES	-	400	400	-
INTERSTATE COMPACT STATE SHARE	-	773	710	63
CVET AGENCY	-	386,418	386,418	-
DONATIONS EMA CANINE	403	55	-	458
HOMESTEAD CREDIT REBATE	4,462	-	4,462	-
GC PROS BAD CHECK RESTITUTION	-	120	-	120
SEX AND VIOLENT OFFENDER ADMIN-STATE	15	445	445	15
PRISONER REIMBURSEMENT FOR INCARCERATION	-	7,725	-	7,725
EMA/MISC/TOYOTA DONATIONS	-	26,125	26,125	-
AUDITORS PROPERTY TRANSFER FEE	-	3,805	2,000	1,805
SETTLEMENT	-	14,872,382	14,872,382	-
COUNTY IV-D INCENTIVE	-	29,345	-	29,345
CHILD SAFETY SEAT DONATIONS	-	2,000	678	1,322
HEA 1001 STATE HOMESTEAD CREDIT	(96)	40	-	(56)
BIO TERRORISM	10,038	949	9,531	1,456
BROWNFIELD GRANT	7,350	-	-	7,350
CIVIL PROCESS SERVER	1,357	1,202	-	2,559
DRUG ENFORCEMENT	6,373	-	1,649	4,724
EXCISE SURPLUS	760	-	760	-
REASSESSMENT - 2009	388,419	2,053	190,483	199,989
SUP CRT ADMINISTRATION FEE	82,294	23,253	-	105,547
COMMUNITY CORRECTIONS	16	254,298	251,355	2,959
POCKET OF NEED DONATIONS	77	9,138	5,639	3,576
HEALTH FAIR DONATIONS	1,281	3,204	3,281	1,204
GIBSON COUNTY SAFE KIDS DONATIONS	70	30	100	-
REASSESSMENT - 2015	-	139,426	-	139,426
SCOTT DITCH	33,786	37,667	16,754	54,699
HULL DITCH	1,351	3,938	-	5,289
MAUMEE DITCH	32,183	30,878	56,280	6,781
BLAIR/STORMONT DITCH	26,981	20,520	17,020	30,481
WABASH LEVEE	25,147	91,277	100,206	16,218
BLACK RIVER	41,020	28,093	25,883	43,230
PATOKA CONSERVANCY	-	30,620	30,620	-
UPPER PIGEON CREEK TOTAL DRAIN	59,890	61,892	44,879	76,903
LILLARD DRAINAGE	22,721	47,546	54,327	15,940
METZ DRAINAGE	24,338	25,284	6,506	43,116
BROWNLEE DRAINAGE	6,471	4,189	6,300	4,360
REINHART DRAINAGE	11,990	7,716	6,074	13,632
ROBB DRAINAGE	1,720	628	-	2,348
TRIPPETT DRAINAGE	11,874	5,075	246	16,703
MCMULLEN DRAINAGE	3,162	1,854	557	4,459
J C MOORE DRAINAGE	943	898	-	1,841
GREER DRAINAGE	7,552	1,266	641	8,177
STURGIS DRAINAGE	1,910	1,138	2,581	467
MILLER DRAINAGE	2,228	1,850	650	3,428
E S FARMER DRAINAGE	2,695	984	409	3,270
TOELLE DRAINAGE	7,121	3,750	126	10,745
RIVERBOAT REVENUE SHARING	-	203,386	203,386	-
CC PROJECT INCOME	287,881	195,131	183,428	299,584

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COMMUNITY TRANSITION PROGRAM	3,876	23,615	6,894	20,597
HSSP-GIS 2008	468	-	468	-
D.A.R.E.	179	4,925	1,728	3,376
HEALTH PH A/PANDEMIC FLU GRANT	3,198	47,760	48,212	2,746
SUPERIOR COURT GAL/CASA	4,175	209	-	4,384
TOBACCO PREVENTION & CESSATION	21,313	16,292	32,142	5,463
TAX SALE FEES	14,823	13,855	13,210	15,468
OPERATION T.I.P.	9,491	57,480	50,110	16,861
OPERATION PULL OVER	83	21,811	12,771	9,123
HOMELAND SECURITY	-	8,440	5,896	2,544
FIRST OFFENDER FEES	2,109	-	2,109	-
PROSECUTOR METH PREVENTION	1,450	-	-	1,450
SALES DISCLOSURE - STATE SHARE	355	3,450	3,335	470
CIRCUIT CRT PROB ADMIN	7,577	11,005	6,157	12,425
SUPPLEMENTAL ADULT PROBATION SERVICES	522	2,978	-	3,500
SUPERIOR COURT CASH BOND ADM FEE	102,990	17,515	-	120,505
CIRCUIT COURT ADM FEE	3,470	6,630	95	10,005
CIRCUIT COURT GAL/CASA	326	-	326	-
CEDIT DISTRIBUTION	13,091	3,032,366	3,045,457	-
DISTRESSED ROAD REPAYMENT	66,128	66,128	-	132,256
SHERIFF PENSION TRUST	1,978,500	230,270	128,458	2,080,312
COLLECTION AGENCY FEES	1,845	800	891	1,754
SELF INSURANCE (HEALTH)	503,931	2,820,525	2,828,480	495,976
JUDGES' RETIREMENT	430	-	430	-
PTON PATOKA TERRITORY	-	229,649	229,649	-
P'TON PATOKA EQUIP	-	119,342	119,342	-
HAUB JOHN EQUIP	-	39,128	39,128	-
TOWNSHIP	-	217,017	217,017	-
FIRE FIGHTING	-	148,010	148,010	-
RECREATION TWP	-	9,737	9,737	-
CUM FIRE TWP	-	16,526	16,526	-
SCHOOL DEBT SERVICE	-	3,400,528	3,400,528	-
SCHOOL TRANSPORTATION	-	2,497,083	2,497,083	-
BUS REPLACEMENT	-	248,262	248,262	-
SCHOOL PENSION DEBT	-	607,608	607,608	-
LIBRARY CUM COP DEV	-	25,600	25,600	-
CORPORATION	-	1,645,261	1,645,261	-
MVH/STREETS	-	60,243	60,243	-
PARK & RECREATION	-	200,856	200,856	-
BLDG DEMOLITION	-	47,711	47,711	-
PLANNING COMMISSION	-	16,989	16,989	-
CUM CAP DEV/CAP PRO	-	42,587	42,587	-
FIRE BLDG DEBT	-	4,641	4,641	-
OWENS/MONT TWP FIRE DISTRICT	-	116,308	116,308	-
SOLID WASTE MGMT DISTRICT	-	649,646	649,646	-
TAX INCREMENT FINANCING	-	3,179,359	3,179,359	-
POOR RELIEF	-	99,410	99,410	-
LIBRARY TAX DISTRIBUTIONS	-	639,466	639,466	-
CUMULATIVE BUILDING	-	3,202,363	3,202,363	-
HEALTH DEPARTMENT	3,280	30,382	31,417	2,245
PAYROLL CLEARING	31,697	3,120,862	2,958,339	194,220
COUNTY SHERIFF	22,044	938,898	957,316	3,626
COUNTY RECORDER	100	165,367	165,367	100
COUNTY TREASURER	586,151	44,582,233	44,192,610	975,774
CLERK OF THE CIRCUIT COURT	957,442	8,158,097	7,589,433	1,526,106
INMATE TRUST	15,392	210,792	208,670	17,514
AMBULANCE SERVICE	104,981	1,224,901	1,242,530	87,352
SUPERIOR COURT PROBATION	18,420	225,270	224,097	19,593
CIRCUIT COURT PROBATION	3,722	67,138	66,957	3,903
COMM CORRECTIONS	-	195,131	195,131	-
Totals	<u>\$ 17,914,001</u>	<u>\$ 122,464,299</u>	<u>\$ 122,667,304</u>	<u>\$ 17,710,996</u>

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

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

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

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

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

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

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

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

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. 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. 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.

C. 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. 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. Subsequent Event

The County passed Ordinance 2012-2 on June 20, 2012, which authorized the County to issue up to \$15 million in Economic Development Revenue Bonds. The proceeds will be used for economic development facilities of Gibson County Coal, Inc., and Gibson County Coal, LLC.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	ACCIDENT REPORT	FIREARMS TRAINING	HEALTH	SUP CT ALCOHOL & DRUG FEE
Cash and investments - beginning	\$ 3,184,990	\$ 603,861	\$ 200,620	\$ 1,417	\$ 6,129	\$ 277,287	\$ 76,579
Receipts:							
Taxes	8,696,394	-	-	-	-	247,609	-
Licenses and permits	-	-	-	-	11,870	-	-
Intergovernmental	977,663	2,687,720	283,500	-	-	19,781	-
Charges for services	1,842,032	67,736	-	6,280	-	29,264	-
Fines and forfeits	171,925	-	-	-	-	-	38,587
Other receipts	198,233	65,630	-	-	-	-	-
Total receipts	<u>11,886,247</u>	<u>2,821,086</u>	<u>283,500</u>	<u>6,280</u>	<u>11,870</u>	<u>296,654</u>	<u>38,587</u>
Disbursements:							
Personal services	8,059,911	1,802,641	-	-	-	286,744	51,957
Supplies	542,986	571,637	292,210	-	-	5,830	-
Other services and charges	2,294,513	288,262	-	6,650	16,385	10,243	4,061
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	60,103	4,078	-	-	-	-	5,064
Other disbursements	118,929	-	-	-	-	-	-
Total disbursements	<u>11,076,442</u>	<u>2,666,618</u>	<u>292,210</u>	<u>6,650</u>	<u>16,385</u>	<u>302,817</u>	<u>61,082</u>
Excess (deficiency) of receipts over disbursements	<u>809,805</u>	<u>154,468</u>	<u>(8,710)</u>	<u>(370)</u>	<u>(4,515)</u>	<u>(6,163)</u>	<u>(22,495)</u>
Cash and investments - ending	<u>\$ 3,994,795</u>	<u>\$ 758,329</u>	<u>\$ 191,910</u>	<u>\$ 1,047</u>	<u>\$ 1,614</u>	<u>\$ 271,124</u>	<u>\$ 54,084</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	DONATIONS EMS	CEDIT COUNTY SHARE	EMA PLANNING / FOUNDATION	EVIDENCE COLLECTION	M.R.U.	COMM DEV GRANT FUND	CO LAW ENFORCEMENT CONT ED
Cash and investments - beginning	\$ 6,055	\$ 1,062,970	\$ 3,432	\$ 96	\$ 4,479	\$ 24,126	\$ 70,006
Receipts:							
Taxes	-	2,059,047	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	10,608
Other receipts	450	-	-	-	-	138,491	-
Total receipts	450	2,059,047	-	-	-	138,491	10,608
Disbursements:							
Personal services	-	72,435	-	-	-	-	-
Supplies	-	15,951	-	-	-	-	-
Other services and charges	4,800	1,740,310	3,432	96	1,587	-	7,149
Debt service - principal and interest	-	36,020	-	-	-	-	-
Capital outlay	-	835,171	-	-	-	-	-
Other disbursements	-	-	-	-	-	138,491	-
Total disbursements	4,800	2,699,887	3,432	96	1,587	138,491	7,149
Excess (deficiency) of receipts over disbursements	(4,350)	(640,840)	(3,432)	(96)	(1,587)	-	3,459
Cash and investments - ending	\$ 1,705	\$ 422,130	\$ -	\$ -	\$ 2,892	\$ 24,126	\$ 73,465

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CLERK'S RECORDS PERPETUATION	PROSECUTOR DEFERRAL USER FEE	HAVA	RIVERBOAT	EMERGENCY TELEPHONE SYSTEM	DRUG FREE COMMUNITY	EMERGENCY PLANNING/RIGHT TO KNOW
Cash and investments - beginning	\$ 83,383	\$ 181,494	\$ 32,256	\$ 648,900	\$ 35,470	\$ 46,923	\$ 7,684
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	90,942	-	-	-
Charges for services	22,472	-	-	-	149,820	-	21,517
Fines and forfeits	-	113,342	-	-	-	12,876	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>22,472</u>	<u>113,342</u>	<u>-</u>	<u>90,942</u>	<u>149,820</u>	<u>12,876</u>	<u>21,517</u>
Disbursements:							
Personal services	-	97,223	-	-	116,446	-	-
Supplies	-	10,952	-	-	4,874	-	-
Other services and charges	4,269	17,205	-	114,343	44,872	40,994	18,232
Debt service - principal and interest	-	-	-	-	6,455	-	-
Capital outlay	-	40,933	30,000	326,661	2,223	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,269</u>	<u>166,313</u>	<u>30,000</u>	<u>441,004</u>	<u>174,870</u>	<u>40,994</u>	<u>18,232</u>
Excess (deficiency) of receipts over disbursements	<u>18,203</u>	<u>(52,971)</u>	<u>(30,000)</u>	<u>(350,062)</u>	<u>(25,050)</u>	<u>(28,118)</u>	<u>3,285</u>
Cash and investments - ending	<u>\$ 101,586</u>	<u>\$ 128,523</u>	<u>\$ 2,256</u>	<u>\$ 298,838</u>	<u>\$ 10,420</u>	<u>\$ 18,805</u>	<u>\$ 10,969</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PROSECUTOR IV-D INCENTIVE POST OCT	CIRCUIT COURT USER FEE	SUPERIOR COURT USER FEES	RECORDERS RECORDS PERPETUATION	COVERED BRIDGE	LOCAL HEALTH MAINTENANCE	GAL/CASA
Cash and investments - beginning	\$ 50,234	\$ 77,203	\$ 445,348	\$ 30,457	\$ 9,151	\$ 91,776	\$ 37,085
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	44,149	-	-	-	-	-	-
Charges for services	-	-	-	61,286	-	45,904	-
Fines and forfeits	-	55,277	199,979	-	-	-	-
Other receipts	-	-	-	-	3,700	-	29,858
Total receipts	44,149	55,277	199,979	61,286	3,700	45,904	29,858
Disbursements:							
Personal services	-	21,259	151,062	3,720	-	33,763	14,537
Supplies	-	2,610	47,836	1,695	-	9,295	-
Other services and charges	21,981	9,798	9,017	-	-	613	12,778
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	8,106	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,981	33,667	216,021	5,415	-	43,671	27,315
Excess (deficiency) of receipts over disbursements	22,168	21,610	(16,042)	55,871	3,700	2,233	2,543
Cash and investments - ending	\$ 72,402	\$ 98,813	\$ 429,306	\$ 86,328	\$ 12,851	\$ 94,009	\$ 39,628

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CIRCUIT SOCIAL SERVICE USER FEE	MISDEMEANANT	SUPPLEMENTAL PUBLIC DEF SERVICE	CLERK IV-D INCENTIVE POST OCT 99	JAIL COMMISSARY	SURVEYORS CORNER PERPETUATION	JURY FEE
Cash and investments - beginning	\$ 6,476	\$ 4,817	\$ 19,543	\$ 25,494	\$ 723	\$ 14,112	\$ 136,922
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	29,345	-	-	-
Charges for services	-	24,550	-	-	-	6,775	-
Fines and forfeits	2,550	-	20,377	-	-	-	8,484
Other receipts	-	-	-	-	223,344	-	30
Total receipts	2,550	24,550	20,377	29,345	223,344	6,775	8,514
Disbursements:							
Personal services	8,685	20,209	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	18,190	-	258	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	223,092	-	-
Total disbursements	8,685	20,209	-	18,190	223,092	258	-
Excess (deficiency) of receipts over disbursements	(6,135)	4,341	20,377	11,155	252	6,517	8,514
Cash and investments - ending	\$ 341	\$ 9,158	\$ 39,920	\$ 36,649	\$ 975	\$ 20,629	\$ 145,436

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	INTRASTATE COMPACT FEE	RAINY DAY	MEDICAL CARE FOR INMATES	SALES DISCLOSURE COUNTY SHARE	K-9	CC TOBACCO PREVENTION & CESSATION	TOBACCO SETTLEMENT LO HEALTH DEPT
Cash and investments - beginning	\$ 1,900	\$ 1,404,407	\$ 22,161	\$ 15,108	\$ 1,858	\$ 402	\$ 5,822
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	3,490	-	-	-
Fines and forfeits	585	-	-	-	-	-	-
Other receipts	-	227,749	9,933	-	-	-	24,737
Total receipts	585	227,749	9,933	3,490	-	-	24,737
Disbursements:							
Personal services	-	-	-	-	-	-	3,180
Supplies	-	-	-	-	-	-	5,241
Other services and charges	-	83,009	16,738	4,255	41	-	-
Debt service - principal and interest	-	791,973	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,485	55,000	-	-	-	402	-
Total disbursements	2,485	929,982	16,738	4,255	41	402	8,421
Excess (deficiency) of receipts over disbursements	(1,900)	(702,233)	(6,805)	(765)	(41)	(402)	16,316
Cash and investments - ending	\$ -	\$ 702,174	\$ 15,356	\$ 14,343	\$ 1,817	\$ -	\$ 22,138

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TRAVEL VACCINE	LEVY EXCESS	IDENTIFICATION SECURITY PROTECTION	PROSECUTOR PCA	WIRELESS EMERGENCY TELEPHONE SYSTEM	IV-D ENFORCEMENT PROGRAM	MULTI- JURISDICTIONAL METH LAB
Cash and investments - beginning	\$ 2,428	\$ 96,187	\$ 62,324	\$ 3,349	\$ 82,473	\$ 76	\$ -
Receipts:							
Taxes	-	1,174	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	24,462	-	8,002	2,507	126,261	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	6,000
Total receipts	<u>24,462</u>	<u>1,174</u>	<u>8,002</u>	<u>2,507</u>	<u>126,261</u>	<u>-</u>	<u>6,000</u>
Disbursements:							
Personal services	-	-	-	-	11,225	-	-
Supplies	19,268	-	-	-	-	-	-
Other services and charges	-	-	629	2,294	120,043	-	-
Debt service - principal and interest	-	-	-	-	45,182	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	96,187	-	-	-	-	-
Total disbursements	<u>19,268</u>	<u>96,187</u>	<u>629</u>	<u>2,294</u>	<u>176,450</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,194</u>	<u>(95,013)</u>	<u>7,373</u>	<u>213</u>	<u>(50,189)</u>	<u>-</u>	<u>6,000</u>
Cash and investments - ending	<u>\$ 7,622</u>	<u>\$ 1,174</u>	<u>\$ 69,697</u>	<u>\$ 3,562</u>	<u>\$ 32,284</u>	<u>\$ 76</u>	<u>\$ 6,000</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SEX AND VIOLENT OFFENDER ADMINISTRATION	ARRA CLERK IV-D INCENTIVE	ARRA PROSECUTOR IV-D INCENTIVE	COUNTY ELECTED OFFICIALS TRAINING FUND	CUMULATIVE BRIDGE	GENERAL DRAIN IMPROVEMENT	SHERIFF PENSION HOLDING
Cash and investments - beginning	\$ 2,240	\$ 4,958	\$ 6,020	\$ -	\$ 1,942,314	\$ 76,093	\$ 4,786
Receipts:							
Taxes	-	-	-	-	1,101,862	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	88,027	-	-
Charges for services	-	-	-	1,176	257,277	-	-
Fines and forfeits	2,835	-	-	-	-	-	16,317
Other receipts	-	-	-	-	196	15,000	-
Total receipts	<u>2,835</u>	<u>-</u>	<u>-</u>	<u>1,176</u>	<u>1,447,362</u>	<u>15,000</u>	<u>16,317</u>
Disbursements:							
Personal services	-	-	-	-	151,661	-	8,683
Supplies	-	-	-	-	210,943	-	-
Other services and charges	1,494	-	3,667	-	1,115,568	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	25,000	-
Total disbursements	<u>1,494</u>	<u>-</u>	<u>3,667</u>	<u>-</u>	<u>1,478,172</u>	<u>25,000</u>	<u>8,683</u>
Excess (deficiency) of receipts over disbursements	<u>1,341</u>	<u>-</u>	<u>(3,667)</u>	<u>1,176</u>	<u>(30,810)</u>	<u>(10,000)</u>	<u>7,634</u>
Cash and investments - ending	<u>\$ 3,581</u>	<u>\$ 4,958</u>	<u>\$ 2,353</u>	<u>\$ 1,176</u>	<u>\$ 1,911,504</u>	<u>\$ 66,093</u>	<u>\$ 12,420</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CONGRESSIONAL SCHOOL PRINCIPAL	CITY & TOWN COURT COSTS	CORONER TRAINING & CON'T EDUCATION	CONGRESSIONAL SCHOOL INTEREST	TAX SALE SURPLUS	TAX SALE REDEMPTION	SURPLUS TAX
Cash and investments - beginning	\$ 31,133	\$ 14,231	\$ 88	\$ 13,753	\$ 108,370	\$ -	\$ 23,961
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,154	-	114,739	-	22,284
Fines and forfeits	-	13,525	-	-	-	-	-
Other receipts	-	-	-	-	-	102,032	-
Total receipts	-	13,525	2,154	-	114,739	102,032	22,284
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	15,391	2,093	1,245	68,311	102,032	14,819
Total disbursements	-	15,391	2,093	1,245	68,311	102,032	14,819
Excess (deficiency) of receipts over disbursements	-	(1,866)	61	(1,245)	46,428	-	7,465
Cash and investments - ending	\$ 31,133	\$ 12,365	\$ 149	\$ 12,508	\$ 154,798	\$ -	\$ 31,426

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	STATE SETTLEMENT	STATE FINES AND FORFEITURES	OVERWEIGHT VEHICLE FINES	SHERIFF TAX WARRANTS	INFRACTION JUDGEMENTS	INHERITANCE TAX	SPECIAL DEATH BENEFIT
Cash and investments - beginning	\$ 2,919	\$ 3,224	\$ -	\$ 28,857	\$ 3,898	\$ 824,374	\$ 185
Receipts:							
Taxes	71	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	569,110	-	-	-	-	-	-
Charges for services	-	-	-	-	-	699,141	-
Fines and forfeits	-	10,270	1,785	8,457	51,694	-	2,415
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>569,181</u>	<u>10,270</u>	<u>1,785</u>	<u>8,457</u>	<u>51,694</u>	<u>699,141</u>	<u>2,415</u>
Disbursements:							
Personal services	-	-	-	32,136	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	13,192	1,785	-	52,832	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	572,100	-	-	-	-	1,353,770	2,455
Total disbursements	<u>572,100</u>	<u>13,192</u>	<u>1,785</u>	<u>32,136</u>	<u>52,832</u>	<u>1,353,770</u>	<u>2,455</u>
Excess (deficiency) of receipts over disbursements	<u>(2,919)</u>	<u>(2,922)</u>	<u>-</u>	<u>(23,679)</u>	<u>(1,138)</u>	<u>(654,629)</u>	<u>(40)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ -</u>	<u>\$ 5,178</u>	<u>\$ 2,760</u>	<u>\$ 169,745</u>	<u>\$ 145</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EDUCATION PLATE FEE AGENCY	INNKEEPERS TAX COLLECTION	FINANCIAL INSTITUTION TAX	VICTIM ASSISTANCE	WHEEL TAX	SUR TAX	MORTGAGE RECORDING FEES STATE SHARE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 16,912	\$ -	\$ -	\$ 350
Receipts:							
Taxes	-	223,833	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	656	-	126,980	-	33,643	478,835	-
Charges for services	-	-	-	-	-	-	3,040
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	25,427	-	-	-
Total receipts	656	223,833	126,980	25,427	33,643	478,835	3,040
Disbursements:							
Personal services	-	-	-	26,479	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	656	223,833	126,980	-	33,643	478,835	3,060
Total disbursements	656	223,833	126,980	26,479	33,643	478,835	3,060
Excess (deficiency) of receipts over disbursements	-	-	-	(1,052)	-	-	(20)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 15,860	\$ -	\$ -	\$ 330

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CHILD RESTRAINT VIOLATIONS FINES	INTERSTATE COMPACT STATE SHARE	CVET AGENCY	DONATIONS EMA CANINE	HOMESTEAD CREDIT REBATE	GC PROS BAD CHECK RESTITUTION	SEX AND VIOLENT OFFENDER ADMIN-STATE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 403	\$ 4,462	\$ -	\$ 15
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	386,418	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	400	773	-	-	-	-	445
Other receipts	-	-	-	55	-	120	-
Total receipts	400	773	386,418	55	-	120	445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	400	710	386,418	-	4,462	-	445
Total disbursements	400	710	386,418	-	4,462	-	445
Excess (deficiency) of receipts over disbursements	-	63	-	55	(4,462)	120	-
Cash and investments - ending	\$ -	\$ 63	\$ -	\$ 458	\$ -	\$ 120	\$ 15

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PRISONER REIMBURSEMENT FOR INCARCERATION	EMA/MISC/TOYOTA DONATIONS	AUDITORS PROPERTY TRANSFER FEE	SETTLEMENT	COUNTY IV-D INCENTIVE	CHILD SAFETY SEAT DONATIONS	HEA 1001 STATE HOMESTEAD CREDIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96)
Receipts:							
Taxes	-	-	-	13,620,300	-	-	40
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,252,082	-	-	-
Charges for services	-	-	3,805	-	29,345	-	-
Fines and forfeits	7,725	-	-	-	-	-	-
Other receipts	-	26,125	-	-	-	2,000	-
Total receipts	<u>7,725</u>	<u>26,125</u>	<u>3,805</u>	<u>14,872,382</u>	<u>29,345</u>	<u>2,000</u>	<u>40</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	2,000	-	-	-	-
Other services and charges	-	-	-	-	-	678	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	26,125	-	-	-	-	-
Other disbursements	-	-	-	14,872,382	-	-	-
Total disbursements	<u>-</u>	<u>26,125</u>	<u>2,000</u>	<u>14,872,382</u>	<u>-</u>	<u>678</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,725</u>	<u>-</u>	<u>1,805</u>	<u>-</u>	<u>29,345</u>	<u>1,322</u>	<u>40</u>
Cash and investments - ending	<u>\$ 7,725</u>	<u>\$ -</u>	<u>\$ 1,805</u>	<u>\$ -</u>	<u>\$ 29,345</u>	<u>\$ 1,322</u>	<u>\$ (56)</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	BIO TERRORISM	BROWNFIELD GRANT	CIVIL PROCESS SERVER	DRUG ENFORCEMENT	EXCISE SURPLUS	REASSESSMENT - 2009	SUP CRT ADMINISTRATION FEE
Cash and investments - beginning	\$ 10,038	\$ 7,350	\$ 1,357	\$ 6,373	\$ 760	\$ 388,419	\$ 82,294
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,202	-	-	-	23,253
Other receipts	949	-	-	-	-	2,053	-
Total receipts	949	-	1,202	-	-	2,053	23,253
Disbursements:							
Personal services	6,659	-	-	-	-	160,611	-
Supplies	1,883	-	-	-	-	2,647	-
Other services and charges	989	-	-	1,649	-	27,225	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	760	-	-
Total disbursements	9,531	-	-	1,649	760	190,483	-
Excess (deficiency) of receipts over disbursements	(8,582)	-	1,202	(1,649)	(760)	(188,430)	23,253
Cash and investments - ending	\$ 1,456	\$ 7,350	\$ 2,559	\$ 4,724	\$ -	\$ 199,989	\$ 105,547

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	COMMUNITY CORRECTIONS	POCKET OF NEED DONATIONS	HEALTH FAIR DONATIONS	GIBSON COUNTY SAFE KIDS DONATIONS	REASSESSMENT - 2015	SCOTT DITCH	HULL DITCH
Cash and investments - beginning	\$ 16	\$ 77	\$ 1,281	\$ 70	\$ -	\$ 33,786	\$ 1,351
Receipts:							
Taxes	-	-	-	-	129,111	37,667	3,938
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,315	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>254,298</u>	<u>9,138</u>	<u>3,204</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>254,298</u>	<u>9,138</u>	<u>3,204</u>	<u>30</u>	<u>139,426</u>	<u>37,667</u>	<u>3,938</u>
Disbursements:							
Personal services	233,016	-	-	-	-	-	-
Supplies	7,084	-	-	-	-	-	-
Other services and charges	8,060	5,639	3,281	100	-	16,754	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>3,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>251,355</u>	<u>5,639</u>	<u>3,281</u>	<u>100</u>	<u>-</u>	<u>16,754</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,943</u>	<u>3,499</u>	<u>(77)</u>	<u>(70)</u>	<u>139,426</u>	<u>20,913</u>	<u>3,938</u>
Cash and investments - ending	<u>\$ 2,959</u>	<u>\$ 3,576</u>	<u>\$ 1,204</u>	<u>\$ -</u>	<u>\$ 139,426</u>	<u>\$ 54,699</u>	<u>\$ 5,289</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	MAUMEE DITCH	BLAIR/STORMONT DITCH	WABASH LEVEE	BLACK RIVER	PATOKA CONSERVANCY	UPPER PIGEON CREEK TOTAL DRAIN	LILLARD DRAINAGE
Cash and investments - beginning	\$ 32,183	\$ 26,981	\$ 25,147	\$ 41,020	\$ -	\$ 59,890	\$ 22,721
Receipts:							
Taxes	30,878	20,520	91,277	28,093	30,620	61,892	21,065
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	26,481
Total receipts	<u>30,878</u>	<u>20,520</u>	<u>91,277</u>	<u>28,093</u>	<u>30,620</u>	<u>61,892</u>	<u>47,546</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	56,280	17,020	100,206	25,883	-	44,879	54,327
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	30,620	-	-
Total disbursements	<u>56,280</u>	<u>17,020</u>	<u>100,206</u>	<u>25,883</u>	<u>30,620</u>	<u>44,879</u>	<u>54,327</u>
Excess (deficiency) of receipts over disbursements	<u>(25,402)</u>	<u>3,500</u>	<u>(8,929)</u>	<u>2,210</u>	<u>-</u>	<u>17,013</u>	<u>(6,781)</u>
Cash and investments - ending	<u>\$ 6,781</u>	<u>\$ 30,481</u>	<u>\$ 16,218</u>	<u>\$ 43,230</u>	<u>\$ -</u>	<u>\$ 76,903</u>	<u>\$ 15,940</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	METZ DRAINAGE	BROWNLEE DRAINAGE	REINHART DRAINAGE	ROBB DRAINAGE	TRIPPETT DRAINAGE	MCMULLEN DRAINAGE	J C MOORE DRAINAGE
Cash and investments - beginning	\$ 24,338	\$ 6,471	\$ 11,990	\$ 1,720	\$ 11,874	\$ 3,162	\$ 943
Receipts:							
Taxes	25,284	4,189	7,716	628	5,075	1,854	898
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>25,284</u>	<u>4,189</u>	<u>7,716</u>	<u>628</u>	<u>5,075</u>	<u>1,854</u>	<u>898</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,506	6,300	6,074	-	246	557	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,506</u>	<u>6,300</u>	<u>6,074</u>	<u>-</u>	<u>246</u>	<u>557</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,778</u>	<u>(2,111)</u>	<u>1,642</u>	<u>628</u>	<u>4,829</u>	<u>1,297</u>	<u>898</u>
Cash and investments - ending	<u>\$ 43,116</u>	<u>\$ 4,360</u>	<u>\$ 13,632</u>	<u>\$ 2,348</u>	<u>\$ 16,703</u>	<u>\$ 4,459</u>	<u>\$ 1,841</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	GREER DRAINAGE	STURGIS DRAINAGE	MILLER DRAINAGE	E S FARMER DRAINAGE	TOELLE DRAINAGE	RIVERBOAT REVENUE SHARING	CC PROJECT INCOME
Cash and investments - beginning	\$ 7,552	\$ 1,910	\$ 2,228	\$ 2,695	\$ 7,121	\$ -	\$ 287,881
Receipts:							
Taxes	1,266	1,138	1,850	984	3,750	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	203,386	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	195,131
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,266</u>	<u>1,138</u>	<u>1,850</u>	<u>984</u>	<u>3,750</u>	<u>203,386</u>	<u>195,131</u>
Disbursements:							
Personal services	-	-	-	-	-	-	34,714
Supplies	-	-	-	-	-	-	-
Other services and charges	641	2,581	650	409	126	-	105,616
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	203,386	43,098
Total disbursements	<u>641</u>	<u>2,581</u>	<u>650</u>	<u>409</u>	<u>126</u>	<u>203,386</u>	<u>183,428</u>
Excess (deficiency) of receipts over disbursements	<u>625</u>	<u>(1,443)</u>	<u>1,200</u>	<u>575</u>	<u>3,624</u>	<u>-</u>	<u>11,703</u>
Cash and investments - ending	<u>\$ 8,177</u>	<u>\$ 467</u>	<u>\$ 3,428</u>	<u>\$ 3,270</u>	<u>\$ 10,745</u>	<u>\$ -</u>	<u>\$ 299,584</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	COMMUNITY TRANSITION PROGRAM	HSSP-GIS 2008	D.A.R.E.	HEALTH PH A/PANDEMIC FLU GRANT	SUPERIOR COURT GAL/CASA	TOBACCO PREVENTION & CESSATION	TAX SALE FEES
Cash and investments - beginning	\$ 3,876	\$ 468	\$ 179	\$ 3,198	\$ 4,175	\$ 21,313	\$ 14,823
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	13,855
Fines and forfeits	-	-	-	-	209	-	-
Other receipts	23,615	-	4,925	47,760	-	16,292	-
Total receipts	23,615	-	4,925	47,760	209	16,292	13,855
Disbursements:							
Personal services	-	-	-	-	-	16,366	-
Supplies	-	-	-	30,212	-	527	-
Other services and charges	6,894	468	1,728	-	-	8,547	13,210
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	18,000	-	-	-
Other disbursements	-	-	-	-	-	6,702	-
Total disbursements	6,894	468	1,728	48,212	-	32,142	13,210
Excess (deficiency) of receipts over disbursements	16,721	(468)	3,197	(452)	209	(15,850)	645
Cash and investments - ending	\$ 20,597	\$ -	\$ 3,376	\$ 2,746	\$ 4,384	\$ 5,463	\$ 15,468

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	OPERATION T.I.P.	OPERATION PULL OVER	HOMELAND SECURITY	FIRST OFFENDER FEES	PROSECUTOR METH PREVENTION	SALES DISCLOSURE - STATE SHARE	CIRCUIT CRT PROB ADMIN
Cash and investments - beginning	\$ 9,491	\$ 83	\$ -	\$ 2,109	\$ 1,450	\$ 355	\$ 7,577
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,450	-
Fines and forfeits	-	-	-	-	-	-	11,005
Other receipts	57,480	21,811	8,440	-	-	-	-
Total receipts	57,480	21,811	8,440	-	-	3,450	11,005
Disbursements:							
Personal services	-	12,771	-	-	-	-	6,157
Supplies	-	-	-	-	-	-	-
Other services and charges	50,110	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,896	2,109	-	3,335	-
Total disbursements	50,110	12,771	5,896	2,109	-	3,335	6,157
Excess (deficiency) of receipts over disbursements	7,370	9,040	2,544	(2,109)	-	115	4,848
Cash and investments - ending	\$ 16,861	\$ 9,123	\$ 2,544	\$ -	\$ 1,450	\$ 470	\$ 12,425

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SUPPLEMENTAL ADULT PROBATION SERVICES	SUPERIOR COURT CASH BOND ADM FEE	CIRCUIT COURT ADM FEE	CIRCUIT COURT GAL/CASA	CEDIT DISTRIBUTION	DISTRESSED ROAD REPAYMENT	SHERIFF PENSION TRUST
Cash and investments - beginning	\$ 522	\$ 102,990	\$ 3,470	\$ 326	\$ 13,091	\$ 66,128	\$ 1,978,500
Receipts:							
Taxes	-	-	-	-	3,032,366	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	66,128	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	493	17,515	6,630	-	-	-	-
Other receipts	2,485	-	-	-	-	-	230,270
Total receipts	2,978	17,515	6,630	-	3,032,366	66,128	230,270
Disbursements:							
Personal services	-	-	-	-	-	-	128,458
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	95	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	326	3,045,457	-	-
Total disbursements	-	-	95	326	3,045,457	-	128,458
Excess (deficiency) of receipts over disbursements	2,978	17,515	6,535	(326)	(13,091)	66,128	101,812
Cash and investments - ending	\$ 3,500	\$ 120,505	\$ 10,005	\$ -	\$ -	\$ 132,256	\$ 2,080,312

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	COLLECTION AGENCY FEES	SELF INSURANCE (HEALTH)	JUDGES' RETIREMENT	P'TON PATOKA TERRITORY	P'TON PATOKA EQUIP	HAUB JOHN EQUIP	TOWNSHIP
Cash and investments - beginning	\$ 1,845	\$ 503,931	\$ 430	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	216,772	112,650	35,946	203,879
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	12,877	6,692	3,182	13,138
Charges for services	800	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,820,525	-	-	-	-	-
Total receipts	<u>800</u>	<u>2,820,525</u>	<u>-</u>	<u>229,649</u>	<u>119,342</u>	<u>39,128</u>	<u>217,017</u>
Disbursements:							
Personal services	-	2,828,480	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	891	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	430	229,649	119,342	39,128	217,017
Total disbursements	<u>891</u>	<u>2,828,480</u>	<u>430</u>	<u>229,649</u>	<u>119,342</u>	<u>39,128</u>	<u>217,017</u>
Excess (deficiency) of receipts over disbursements	<u>(91)</u>	<u>(7,955)</u>	<u>(430)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,754</u>	<u>\$ 495,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FIRE FIGHTING	RECREATION TWP	CUM FIRE TWP	SCHOOL DEBT SERVICE	SCHOOL TRANSPORTATION	BUS REPLACEMENT	SCHOOL PENSION DEBT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	134,584	9,002	14,693	3,194,458	2,344,247	232,229	570,552
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,426	735	1,833	206,070	152,836	16,033	37,056
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>148,010</u>	<u>9,737</u>	<u>16,526</u>	<u>3,400,528</u>	<u>2,497,083</u>	<u>248,262</u>	<u>607,608</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>148,010</u>	<u>9,737</u>	<u>16,526</u>	<u>3,400,528</u>	<u>2,497,083</u>	<u>248,262</u>	<u>607,608</u>
Total disbursements	<u>148,010</u>	<u>9,737</u>	<u>16,526</u>	<u>3,400,528</u>	<u>2,497,083</u>	<u>248,262</u>	<u>607,608</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LIBRARY CUM COP DEV	CORPORATION	MVH/STREETS	PARK & RECREATION	BLDG DEMOLITION	PLANNING COMMISSION	CUM CAP DEV/CAP PRO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	24,165	1,503,487	54,823	188,303	43,734	15,573	38,961
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,435	141,774	5,420	12,553	3,977	1,416	3,626
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>25,600</u>	<u>1,645,261</u>	<u>60,243</u>	<u>200,856</u>	<u>47,711</u>	<u>16,989</u>	<u>42,587</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>25,600</u>	<u>1,645,261</u>	<u>60,243</u>	<u>200,856</u>	<u>47,711</u>	<u>16,989</u>	<u>42,587</u>
Total disbursements	<u>25,600</u>	<u>1,645,261</u>	<u>60,243</u>	<u>200,856</u>	<u>47,711</u>	<u>16,989</u>	<u>42,587</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FIRE BLDG DEBT	OWENS/MONT TWP FIRE DISTRICT	SOLID WASTE MGMT DISTRICT	TAX INCREMENT FINANCING	POOR RELIEF	LIBRARY TAX DISTRIBUTIONS	CUMULATIVE BUILDING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	4,147	112,573	610,142	3,179,359	93,592	596,015	3,008,487
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	494	3,735	39,504	-	5,818	43,451	193,876
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,641</u>	<u>116,308</u>	<u>649,646</u>	<u>3,179,359</u>	<u>99,410</u>	<u>639,466</u>	<u>3,202,363</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,641	116,308	649,646	3,179,359	99,410	639,466	3,202,363
Total disbursements	<u>4,641</u>	<u>116,308</u>	<u>649,646</u>	<u>3,179,359</u>	<u>99,410</u>	<u>639,466</u>	<u>3,202,363</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HEALTH DEPARTMENT	PAYROLL CLEARING	COUNTY SHERIFF	COUNTY RECORDER	COUNTY TREASURER	CLERK OF THE CIRCUIT COURT
Cash and investments - beginning	\$ 3,280	\$ 31,697	\$ 22,044	\$ 100	\$ 586,151	\$ 957,442
Receipts:						
Taxes	-	-	-	-	40,916,616	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,665,617	-
Charges for services	30,382	-	938,898	165,367	-	-
Fines and forfeits	-	-	-	-	-	8,158,097
Other receipts	-	3,120,862	-	-	-	-
Total receipts	<u>30,382</u>	<u>3,120,862</u>	<u>938,898</u>	<u>165,367</u>	<u>44,582,233</u>	<u>8,158,097</u>
Disbursements:						
Personal services	-	2,958,339	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	31,417	-	957,316	165,367	44,192,610	7,589,433
Total disbursements	<u>31,417</u>	<u>2,958,339</u>	<u>957,316</u>	<u>165,367</u>	<u>44,192,610</u>	<u>7,589,433</u>
Excess (deficiency) of receipts over disbursements	<u>(1,035)</u>	<u>162,523</u>	<u>(18,418)</u>	<u>-</u>	<u>389,623</u>	<u>568,664</u>
Cash and investments - ending	<u>\$ 2,245</u>	<u>\$ 194,220</u>	<u>\$ 3,626</u>	<u>\$ 100</u>	<u>\$ 975,774</u>	<u>\$ 1,526,106</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	INMATE TRUST	AMBULANCE SERVICE	SUPERIOR COURT PROBATION	CIRCUIT COURT PROBATION	COMM CORRECTIONS	Totals
Cash and investments - beginning	\$ 15,392	\$ 104,981	\$ 18,420	\$ 3,722	\$ -	\$ 17,914,001
Receipts:						
Taxes	-	-	-	-	-	86,951,378
Licenses and permits	-	-	-	-	-	11,870
Intergovernmental	-	-	-	-	-	11,935,254
Charges for services	-	1,224,901	-	-	-	5,952,972
Fines and forfeits	-	-	225,270	67,138	195,131	9,652,305
Other receipts	210,792	-	-	-	-	7,960,520
Total receipts	<u>210,792</u>	<u>1,224,901</u>	<u>225,270</u>	<u>67,138</u>	<u>195,131</u>	<u>122,464,299</u>
Disbursements:						
Personal services	-	-	-	-	-	17,359,527
Supplies	-	-	-	-	-	1,785,681
Other services and charges	-	-	-	-	-	6,680,204
Debt service - principal and interest	-	-	-	-	-	879,630
Capital outlay	-	-	-	-	-	1,356,464
Other disbursements	208,670	1,242,530	224,097	66,957	195,131	94,605,798
Total disbursements	<u>208,670</u>	<u>1,242,530</u>	<u>224,097</u>	<u>66,957</u>	<u>195,131</u>	<u>122,667,304</u>
Excess (deficiency) of receipts over disbursements	<u>2,122</u>	<u>(17,629)</u>	<u>1,173</u>	<u>181</u>	<u>-</u>	<u>(203,005)</u>
Cash and investments - ending	<u>\$ 17,514</u>	<u>\$ 87,352</u>	<u>\$ 19,593</u>	<u>\$ 3,903</u>	<u>\$ -</u>	<u>\$ 17,710,996</u>

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 727,216</u>	<u>\$ -</u>

GIBSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: TRS FIRST BAPTIST CHURCH	GOVERNMENT OFFICES	\$ 18,000	08-01-11	08-01-14
Total of annual lease payments		<u>\$ 18,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	TOYOTA PERIMETER ROAD	\$ 2,930,000	\$ 593,695
Revenue bonds	INFRASTRUCTURE IMPROVEMENTS	33,650,000	5,644,588
Notes and loans payable	DISTRESSED ROAD	661,283	-
Notes and loans payable	COURTHOUSE HAVC / ELECTICAL	<u>1,600,000</u>	<u>144,121</u>
Total governmental activities		<u>38,841,283</u>	<u>6,382,404</u>
Totals		<u>\$ 38,841,283</u>	<u>\$ 6,382,404</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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

	Ending Balance
Governmental activities:	
Land	\$ 219,000
Infrastructure	20,197,563
Buildings	25,749,504
Machinery, equipment and vehicles	7,435,197
Total governmental activities	53,601,264
Total capital assets	\$ 53,601,264

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

Compliance

We have audited the compliance of the Gibson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

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

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

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 3, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

GIBSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Windsor Machine Group White River Township Fire Station	14.228	DR2-09-087 PL-06-029	\$ 108,491 <u>30,000</u>
Total for federal grantor agency			<u>138,491</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10-VA-PR133 10-VA-PR174	25,427 <u>8,071</u>
Total for program			<u>33,498</u>
Violence Against Women Formula Grants	16.588	07-ST-005	<u>96</u>
Total for federal grantor agency			<u>33,594</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pull-Over	20.600	OP-09-01-01-97	<u>11,308</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	EDS# 44P-1-173A	<u>15,000</u>
Total for federal grantor agency			<u>26,308</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Bioterrorism H1N1	93.069	EDS # A70-1-0531600 EDS # A70-0-0531716	9,531 <u>45,426</u>
Total for program			<u>54,957</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Collection Incentives Prosecutor Expense Clerk Expense Indirect Costs	102,839 178,490 42,622 <u>58,838</u>
Total for program			<u>382,789</u>
Total for federal grantor agency			<u>437,746</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters) County Highway Department Emergency Management Agency	97.036	Disaster #1997 Disaster #1997	67,736 <u>4,013</u>
Total for program			<u>71,749</u>
Emergency Management Performance Grants	97.042	EDS# C44P-2-333A	<u>15,507</u>
Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	EDS# C44P-7-352	<u>468</u>
Total for federal grantor agency			<u>87,724</u>
Total federal awards expended			<u>\$ 723,863</u>

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

GIBSON COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

GIBSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

GIBSON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

GIBSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2012, with Carl T. Montgomery, Auditor; Gerald Bledsoe, President of the Board of County Commissioners; and Jeremy Overton, President of the County Council. Our audit disclosed no material items that warrant comment at this time.