

**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, 2012 to December 31, 2012



**FILED**  
09/12/2013



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Carl T. Montgomery Sherri Smith	01-03-11 to 12-31-12 01-01-13 to 12-31-16
Treasurer	Mary 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	Gerald Bledsoe	01-01-12 to 12-31-13
President of the County Council	Jeremy Overton	01-01-12 to 12-31-13



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of Gibson County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

### ***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 a 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 of 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 of 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, 2012.

***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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated August 15, 2013, 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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.



Bruce Hartman  
State Examiner

August 15, 2013



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Gibson County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated August 15, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***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

INDEPENDENT AUDITOR'S 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)

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*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 15, 2013

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## 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	\$ 975,774	\$ 47,905,127	\$ 48,046,291	\$ 834,610
Sheriff's Inmate Trust	17,514	200,924	201,106	17,332
GC Pros. Bad Check Restitution	120	660	-	780
Jail Commissary	975	220,274	215,664	5,585
Clerk's Trust	1,526,106	4,581,939	5,300,230	807,815
General	3,994,795	11,572,150	11,465,936	4,101,009
Accident Report	1,047	6,115	5,529	1,633
Bid Deposits and Bonds Holding	-	7,000	-	7,000
CEDIT County Share	422,130	2,800,649	2,284,410	938,369
City and Town Court Costs	12,365	14,019	22,842	3,542
Clerk's Records Perpetuation	101,586	25,781	4,923	122,444
Community Corrections	2,959	253,582	256,541	-
Community Transition Program	20,597	15,930	595	35,932
Congressional School Interest	12,508	-	1,245	11,263
Congressional School Principal	31,133	-	-	31,133
Prisoner Reimbursement For Incarceration	7,725	19,474	6,589	20,610
Sales Disclosure - County Share	14,343	3,880	4,250	13,973
Covered Bridge	12,851	3,700	-	16,551
Cumulative Bridge	1,911,504	1,419,344	2,183,919	1,146,929
Cumulative Building	-	296,129	-	296,129
Drug Free Community	18,805	240	18,215	830
Emergency Planning/Right To Know	10,969	6,130	11,746	5,353
Emergency Telephone System	10,420	80,575	90,995	-
Firearms Training	1,614	14,590	10,627	5,577
General Drain Improvement	66,093	45,000	10,000	101,093
Health	271,124	292,903	298,892	265,135
Identification Security Protection	69,697	3,196	665	72,228
Levy Excess	1,174	-	-	1,174
Local Health Maintenance	94,009	41,113	40,659	94,463
Local Road and Street	191,910	291,656	168,005	315,561
Medical Care for Inmates	15,356	8,806	22,511	1,651
Misdemeanant	9,158	24,549	23,499	10,208
Motor Vehicle Highway	758,329	3,013,159	2,426,713	1,344,775
Rainy Day	702,174	-	93,991	608,183
Reassessment - 2009	199,989	-	150,276	49,713
Reassessment - 2015	139,426	140,167	-	279,593
Recorder's Records Perpetuation	86,328	76,746	49,005	114,069
Riverboat	298,838	88,456	145,287	242,007
Sex and Violent Offender Administration	3,581	2,175	-	5,756
Supplemental Public Defender Services	39,920	23,216	1,950	61,186
Surplus Tax	31,426	31,224	17,402	45,248
Surveyor's Corner Perpetuation	20,629	7,470	415	27,684
Tax Sale Fees	15,468	7,929	7,542	15,855
Tax Sale Redemption	-	65,596	62,757	2,839
Tax Sale Surplus	154,798	132,773	108,137	179,434
Local Health Department Trust Account	22,138	21,233	23,584	19,787
Wireless Emergency Telephone System	32,284	56,776	89,060	-
GAL/CASA	39,628	24,872	22,600	41,900
County Elected Officials Training	1,176	3,196	-	4,372
Statewide 911	-	208,518	149,505	59,013
Supplemental Adult Probation Services	3,500	1,788	-	5,288
K-9	1,817	150	-	1,967

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Collection Agency Fees	1,754	885	819	1,820
Payroll Clearing	194,220	3,268,333	3,440,653	21,900
Sheriff Pension Holding	12,420	41,298	22,157	31,561
Settlement	-	35,778,523	35,778,523	-
Wheel Tax	-	35,880	35,700	180
Sur Tax	-	536,329	536,329	-
CVET Agency	-	387,551	387,551	-
Financial Institution Tax	-	114,671	114,671	-
HEA 1001 State Homestead Credit	(56)	32	-	(24)
State Fines and Forfeitures	302	3,531	3,578	255
Infraction Judgements	2,760	51,690	50,155	4,295
Overweight Vehicle Fines	-	450	450	-
Special Death Benefit	145	2,670	2,475	340
Sales Disclosure - State Share	470	3,880	3,720	630
Coroners Training & Con't Education	149	2,126	1,970	305
Interstate Compact - State Share	63	842	780	125
Mortgage Recording Fees - State Share	330	3,533	3,528	335
Sex and Violent Offender Admin - State	15	735	740	10
Child Restraint Violations Fines	-	75	75	-
Inheritance Tax	169,745	804,156	951,750	22,151
Education Plate Fees Agency	-	581	581	-
Riverboat Revenue Sharing	-	198,469	198,469	-
Innkeepers Tax Collections	-	196,696	196,696	-
CEDIT Distribution	-	3,761,691	3,761,691	-
93.563 Prosecutor PCA	3,562	5,992	3,101	6,453
93.563 ARRA Prosecutor IV-D Incentive	2,353	-	2,082	271
93.563 ARRA Clerk IV-D Incentive	4,958	-	-	4,958
93.563 Title IV-D Incentive	29,345	18,172	-	47,517
93.563 Prosecutor IV-D Incentive-Post Oct '99	72,402	27,344	21,162	78,584
93.563 Clerk IV-D Incentive-Post Oct '99	36,649	18,172	34,847	19,974
Scott Ditch	54,699	36,196	36,437	54,458
Hull Ditch	5,289	3,944	-	9,233
Maumee Ditch	6,781	29,927	28,574	8,134
Blair/Stormont	30,481	20,427	14,147	36,761
Wabash Levee	16,218	84,907	68,907	32,218
Black River	43,230	19,703	9,645	53,288
Patoka Conservancy	-	48,507	48,507	-
Upper Pigeon Creek Total Drain	76,903	211,819	88,169	200,553
Lillard Drainage	15,940	27,337	33,226	10,051
Metz Drainage	43,116	25,514	36,042	32,588
Brownlee Drainage	4,360	4,053	1,693	6,720
Reinhart Drainage	13,632	7,073	12,205	8,500
Robb	2,348	627	-	2,975
Trippett Drainage	16,703	5,019	12,366	9,356
McMullen Drainage	4,459	1,848	2,557	3,750
JC Moore Drainage	1,841	884	-	2,725
Greer Drainage	8,177	1,304	642	8,839
Sturgis Drainage	467	960	456	971
Miller Drainage	3,428	1,849	879	4,398
ES Farmer	3,270	984	410	3,844
Toelle Drainage	10,745	3,750	4,439	10,056
Comm Certificate Sale	-	44,261	34,574	9,687

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Superior Court User Fees	429,306	235,568	233,430	431,444
Sup Crt Administration Fee	105,547	24,914	2,543	127,918
Circuit Crt Prob Admin	12,425	10,932	5,993	17,364
Circuit Court User Fee	98,813	62,452	36,533	124,732
Jury Fee	145,436	8,595	-	154,031
Prosecutor Deferral User Fee	128,523	116,718	139,251	105,990
Co Law Enforcement Cont Ed	73,465	10,788	7,862	76,391
Superior Court Cash Bond Adm Fund	120,505	18,353	6,526	132,332
Superior Ct Alcohol & Drug Fee	54,084	54,686	62,943	45,827
Circuit Social Service User Fee	341	7,845	7,521	665
Circuit Bond Adm Fee	10,005	9,055	8,842	10,218
First Offender Fees	-	250	250	-
EMA/Misc/Walmart/Toyota Donation	-	5,500	-	5,500
Donations EMS	1,705	-	-	1,705
Donations EMA Canine	458	-	-	458
Pocket of Need Donations	3,576	807	3,803	580
Gibson County Safe Kids Donation	-	2,500	2,498	2
Health Fair Donations	1,204	-	238	966
Child Safety Seat Donations	1,322	250	-	1,572
Prosecutor Meth Prevention	1,450	-	867	583
Self Insurance (Health)	495,976	2,119,250	1,966,393	648,833
Auditors Property Transfer Fee	1,805	9,800	620	10,985
Superior GAL/CASA	4,384	800	-	5,184
IV-D Enforcement Program	76	-	-	76
Distressed Road Repayment	132,256	66,129	-	198,385
Travel Vaccine	7,622	17,317	18,517	6,422
Sheriff Tax Warrants	5,178	6,630	6,927	4,881
Civil Process Server	2,559	2,442	-	5,001
MRU	2,892	4,000	625	6,267
CC Project Income	299,584	172,149	173,186	298,547
14.228 Comm Dev Grant Fund	24,126	20,000	20,000	24,126
11.555 Homeland SEC/EMPG PERF	2,544	-	2,522	22
16.710 Drug Enforcement	4,724	-	4,703	21
16.575 Victim Assistance IV	15,860	18,136	32,173	1,823
20.600 Operation Pull Over	9,123	15,362	5,623	18,862
93.069 Bio Terrorism	1,456	5,693	7,050	99
93.069 Health PH A/Pan Flu	2,746	-	1,324	1,422
Brownfield Grant	7,350	-	7,350	-
16.543 Operation T.I.P.	16,861	36,247	38,031	15,077
HAVA	2,256	10,000	11,756	500
Tobacco Prevention and Cessation	5,463	31,779	29,356	7,886
Multi-Jurisdictional Meth Lab	6,000	-	2,911	3,089
D.A.R.E.	3,376	5,591	4,773	4,194
Totals	<u>\$ 15,513,865</u>	<u>\$ 123,016,617</u>	<u>\$ 122,885,176</u>	<u>\$ 15,645,306</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.

**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. 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.

*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. 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. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and this financial statement.

**Note 8. Cash Balance Deficit**

The financial statement contains a fund with a deficit in cash. The HEA 1001 State Homestead Credit Fund has a cash balance deficit due to the nature of the fund.

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Subsequent Event**

On July 23, 2013, the County exercised an option to purchase Courthouse Annex South from TRS First Baptist Church for \$118,958. This transaction effectively terminated the operating lease listed on the Schedule of Leases and Debt.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	After Settlement Collections	Sheriff's Inmate Trust	GC Pros. Bad Check Restitution	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 975,774	\$ 17,514	\$ 120	\$ 975	\$ 1,526,106	\$ 3,994,795	\$ 1,047
Receipts:							
Taxes	-	-	-	-	-	8,694,237	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	815,797	-
Charges for services	-	200,924	660	220,274	-	1,791,974	6,115
Fines and forfeits	-	-	-	-	4,581,939	160,728	-
Other receipts	47,905,127	-	-	-	-	109,414	-
Total receipts	47,905,127	200,924	660	220,274	4,581,939	11,572,150	6,115
Disbursements:							
Personal services	-	-	-	-	-	8,374,571	-
Supplies	-	-	-	-	-	572,960	-
Other services and charges	-	-	-	-	-	2,402,360	5,529
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	99,855	-
Other disbursements	48,046,291	201,106	-	215,664	5,300,230	16,190	-
Total disbursements	48,046,291	201,106	-	215,664	5,300,230	11,465,936	5,529
Excess (deficiency) of receipts over disbursements	(141,164)	(182)	660	4,610	(718,291)	106,214	586
Cash and investments - ending	\$ 834,610	\$ 17,332	\$ 780	\$ 5,585	\$ 807,815	\$ 4,101,009	\$ 1,633

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ -	\$ 422,130	\$ 12,365	\$ 101,586	\$ 2,959	\$ 20,597	\$ 12,508
Receipts:							
Taxes	-	2,800,649	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	14,019	25,781	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,000	-	-	-	253,582	15,930	-
Total receipts	7,000	2,800,649	14,019	25,781	253,582	15,930	-
Disbursements:							
Personal services	-	61,378	-	-	245,552	-	-
Supplies	-	39,574	-	-	6,186	-	-
Other services and charges	-	1,723,685	-	4,923	4,803	595	-
Debt service - principal and interest	-	146,573	-	-	-	-	-
Capital outlay	-	313,200	-	-	-	-	-
Other disbursements	-	-	22,842	-	-	-	1,245
Total disbursements	-	2,284,410	22,842	4,923	256,541	595	1,245
Excess (deficiency) of receipts over disbursements	7,000	516,239	(8,823)	20,858	(2,959)	15,335	(1,245)
Cash and investments - ending	\$ 7,000	\$ 938,369	\$ 3,542	\$ 122,444	\$ -	\$ 35,932	\$ 11,263

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Building	Drug Free Community
Cash and investments - beginning	\$ 31,133	\$ 7,725	\$ 14,343	\$ 12,851	\$ 1,911,504	\$ -	\$ 18,805
Receipts:							
Taxes	-	-	-	-	1,131,816	272,946	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	96,131	23,183	-
Charges for services	-	19,474	3,880	-	191,397	-	-
Fines and forfeits	-	-	-	-	-	-	240
Other receipts	-	-	-	3,700	-	-	-
Total receipts	-	19,474	3,880	3,700	1,419,344	296,129	240
Disbursements:							
Personal services	-	-	-	-	160,255	-	5,000
Supplies	-	6,589	-	-	286,242	-	-
Other services and charges	-	-	4,250	-	1,465,152	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	272,270	-	-
Other disbursements	-	-	-	-	-	-	13,215
Total disbursements	-	6,589	4,250	-	2,183,919	-	18,215
Excess (deficiency) of receipts over disbursements	-	12,885	(370)	3,700	(764,575)	296,129	(17,975)
Cash and investments - ending	\$ 31,133	\$ 20,610	\$ 13,973	\$ 16,551	\$ 1,146,929	\$ 296,129	\$ 830

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Emergency Planning/Right To Know	Emergency Telephone System	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 10,969	\$ 10,420	\$ 1,614	\$ 66,093	\$ 271,124	\$ 69,697	\$ 1,174
Receipts:							
Taxes	-	-	-	-	245,652	-	-
Licenses and permits	-	-	14,590	-	-	-	-
Intergovernmental	-	-	-	-	20,864	-	-
Charges for services	6,130	80,575	-	-	26,387	3,196	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	45,000	-	-	-
Total receipts	<u>6,130</u>	<u>80,575</u>	<u>14,590</u>	<u>45,000</u>	<u>292,903</u>	<u>3,196</u>	<u>-</u>
Disbursements:							
Personal services	2,428	56,662	-	-	280,660	-	-
Supplies	9,318	-	-	-	6,984	-	-
Other services and charges	-	17,065	10,627	-	11,248	665	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	17,268	-	10,000	-	-	-
Total disbursements	<u>11,746</u>	<u>90,995</u>	<u>10,627</u>	<u>10,000</u>	<u>298,892</u>	<u>665</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,616)</u>	<u>(10,420)</u>	<u>3,963</u>	<u>35,000</u>	<u>(5,989)</u>	<u>2,531</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,353</u>	<u>\$ -</u>	<u>\$ 5,577</u>	<u>\$ 101,093</u>	<u>\$ 265,135</u>	<u>\$ 72,228</u>	<u>\$ 1,174</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2009
Cash and investments - beginning	\$ 94,009	\$ 191,910	\$ 15,356	\$ 9,158	\$ 758,329	\$ 702,174	\$ 199,989
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	32,672	291,656	-	-	2,783,867	-	-
Charges for services	8,441	-	-	24,549	-	-	-
Fines and forfeits	-	-	8,806	-	-	-	-
Other receipts	-	-	-	-	229,292	-	-
Total receipts	<u>41,113</u>	<u>291,656</u>	<u>8,806</u>	<u>24,549</u>	<u>3,013,159</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	29,946	-	-	5,339	1,832,748	-	108,230
Supplies	9,596	168,005	22,511	-	295,803	-	2,077
Other services and charges	1,117	-	-	-	277,556	12,486	39,969
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	18,160	606	81,505	-
Other disbursements	-	-	-	-	20,000	-	-
Total disbursements	<u>40,659</u>	<u>168,005</u>	<u>22,511</u>	<u>23,499</u>	<u>2,426,713</u>	<u>93,991</u>	<u>150,276</u>
Excess (deficiency) of receipts over disbursements	<u>454</u>	<u>123,651</u>	<u>(13,705)</u>	<u>1,050</u>	<u>586,446</u>	<u>(93,991)</u>	<u>(150,276)</u>
Cash and investments - ending	<u>\$ 94,463</u>	<u>\$ 315,561</u>	<u>\$ 1,651</u>	<u>\$ 10,208</u>	<u>\$ 1,344,775</u>	<u>\$ 608,183</u>	<u>\$ 49,713</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 139,426	\$ 86,328	\$ 298,838	\$ 3,581	\$ 39,920	\$ 31,426	\$ 20,629
Receipts:							
Taxes	129,194	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,973	-	88,456	-	-	-	-
Charges for services	-	76,746	-	-	-	-	7,470
Fines and forfeits	-	-	-	2,175	23,216	-	-
Other receipts	-	-	-	-	-	31,224	-
Total receipts	<u>140,167</u>	<u>76,746</u>	<u>88,456</u>	<u>2,175</u>	<u>23,216</u>	<u>31,224</u>	<u>7,470</u>
Disbursements:							
Personal services	-	49,005	10,496	-	-	-	-
Supplies	-	-	-	-	-	-	415
Other services and charges	-	-	55,422	-	1,950	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	24,369	-	-	-	-
Other disbursements	-	-	55,000	-	-	17,402	-
Total disbursements	<u>-</u>	<u>49,005</u>	<u>145,287</u>	<u>-</u>	<u>1,950</u>	<u>17,402</u>	<u>415</u>
Excess (deficiency) of receipts over disbursements	<u>140,167</u>	<u>27,741</u>	<u>(56,831)</u>	<u>2,175</u>	<u>21,266</u>	<u>13,822</u>	<u>7,055</u>
Cash and investments - ending	<u>\$ 279,593</u>	<u>\$ 114,069</u>	<u>\$ 242,007</u>	<u>\$ 5,756</u>	<u>\$ 61,186</u>	<u>\$ 45,248</u>	<u>\$ 27,684</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Wireless Emergency Telephone System	GAL/CASA	County Elected Officials Training
Cash and investments - beginning	\$ 15,468	\$ -	\$ 154,798	\$ 22,138	\$ 32,284	\$ 39,628	\$ 1,176
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	20,748	-	-	-
Charges for services	7,929	-	-	-	56,776	-	3,196
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	65,596	132,773	485	-	24,872	-
Total receipts	7,929	65,596	132,773	21,233	56,776	24,872	3,196
Disbursements:							
Personal services	-	-	-	3,106	-	14,196	-
Supplies	-	-	-	6,012	-	8,404	-
Other services and charges	7,542	-	-	1,966	49,954	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	62,757	108,137	12,500	39,106	-	-
Total disbursements	7,542	62,757	108,137	23,584	89,060	22,600	-
Excess (deficiency) of receipts over disbursements	387	2,839	24,636	(2,351)	(32,284)	2,272	3,196
Cash and investments - ending	\$ 15,855	\$ 2,839	\$ 179,434	\$ 19,787	\$ -	\$ 41,900	\$ 4,372

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Statewide 911	Supplemental Adult Probation Services	K-9	Collection Agency Fees	Payroll Clearing	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ 3,500	\$ 1,817	\$ 1,754	\$ 194,220	\$ 12,420	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	25,335,606
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	10,442,917
Charges for services	152,143	-	-	885	-	-	-
Fines and forfeits	-	1,788	-	-	-	-	-
Other receipts	56,375	-	150	-	3,268,333	41,298	-
Total receipts	<u>208,518</u>	<u>1,788</u>	<u>150</u>	<u>885</u>	<u>3,268,333</u>	<u>41,298</u>	<u>35,778,523</u>
Disbursements:							
Personal services	77,555	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	70,784	-	-	819	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,166	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,440,653	22,157	35,778,523
Total disbursements	<u>149,505</u>	<u>-</u>	<u>-</u>	<u>819</u>	<u>3,440,653</u>	<u>22,157</u>	<u>35,778,523</u>
Excess (deficiency) of receipts over disbursements	<u>59,013</u>	<u>1,788</u>	<u>150</u>	<u>66</u>	<u>(172,320)</u>	<u>19,141</u>	<u>-</u>
Cash and investments - ending	<u>\$ 59,013</u>	<u>\$ 5,288</u>	<u>\$ 1,967</u>	<u>\$ 1,820</u>	<u>\$ 21,900</u>	<u>\$ 31,561</u>	<u>\$ -</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (56)	\$ 302	\$ 2,760
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	35,880	536,329	387,551	114,671	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,531	51,690
Other receipts	-	-	-	-	32	-	-
Total receipts	<u>35,880</u>	<u>536,329</u>	<u>387,551</u>	<u>114,671</u>	<u>32</u>	<u>3,531</u>	<u>51,690</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	35,700	536,329	387,551	114,671	-	3,578	50,155
Total disbursements	<u>35,700</u>	<u>536,329</u>	<u>387,551</u>	<u>114,671</u>	<u>-</u>	<u>3,578</u>	<u>50,155</u>
Excess (deficiency) of receipts over disbursements	<u>180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>(47)</u>	<u>1,535</u>
Cash and investments - ending	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24)</u>	<u>\$ 255</u>	<u>\$ 4,295</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ -	\$ 145	\$ 470	\$ 149	\$ 63	\$ 330	\$ 15
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	2,126	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,880	-	-	3,533	-
Fines and forfeits	450	2,670	-	-	842	-	735
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>450</u>	<u>2,670</u>	<u>3,880</u>	<u>2,126</u>	<u>842</u>	<u>3,533</u>	<u>735</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	450	2,475	3,720	1,970	780	3,528	740
Total disbursements	<u>450</u>	<u>2,475</u>	<u>3,720</u>	<u>1,970</u>	<u>780</u>	<u>3,528</u>	<u>740</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>195</u>	<u>160</u>	<u>156</u>	<u>62</u>	<u>5</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 340</u>	<u>\$ 630</u>	<u>\$ 305</u>	<u>\$ 125</u>	<u>\$ 335</u>	<u>\$ 10</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ 169,745	\$ -	\$ -	\$ -	\$ -	\$ 3,562
Receipts:							
Taxes	-	-	-	-	196,696	3,761,691	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	804,156	-	198,469	-	-	-
Charges for services	-	-	-	-	-	-	5,992
Fines and forfeits	75	-	-	-	-	-	-
Other receipts	-	-	581	-	-	-	-
Total receipts	<u>75</u>	<u>804,156</u>	<u>581</u>	<u>198,469</u>	<u>196,696</u>	<u>3,761,691</u>	<u>5,992</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	3,101
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75	951,750	581	198,469	196,696	3,761,691	-
Total disbursements	<u>75</u>	<u>951,750</u>	<u>581</u>	<u>198,469</u>	<u>196,696</u>	<u>3,761,691</u>	<u>3,101</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(147,594)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,891</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 22,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,453</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Scott Ditch	Hull Ditch
Cash and investments - beginning	\$ 2,353	\$ 4,958	\$ 29,345	\$ 72,402	\$ 36,649	\$ 54,699	\$ 5,289
Receipts:							
Taxes	-	-	-	-	-	36,196	3,944
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	18,172	27,344	18,172	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	18,172	27,344	18,172	36,196	3,944
Disbursements:							
Personal services	-	-	-	-	21,334	-	-
Supplies	-	-	-	4,756	9,243	-	-
Other services and charges	2,082	-	-	7,933	2,133	36,437	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,650	-	-	-
Other disbursements	-	-	-	5,823	2,137	-	-
Total disbursements	2,082	-	-	21,162	34,847	36,437	-
Excess (deficiency) of receipts over disbursements	(2,082)	-	18,172	6,182	(16,675)	(241)	3,944
Cash and investments - ending	\$ 271	\$ 4,958	\$ 47,517	\$ 78,584	\$ 19,974	\$ 54,458	\$ 9,233

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Maumee Ditch	Blair/Stormont	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage
Cash and investments - beginning	\$ 6,781	\$ 30,481	\$ 16,218	\$ 43,230	\$ -	\$ 76,903	\$ 15,940
Receipts:							
Taxes	29,927	20,427	84,907	19,703	48,507	211,819	27,337
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>29,927</u>	<u>20,427</u>	<u>84,907</u>	<u>19,703</u>	<u>48,507</u>	<u>211,819</u>	<u>27,337</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	28,574	14,147	68,907	9,645	-	88,169	33,226
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	48,507	-	-
Total disbursements	<u>28,574</u>	<u>14,147</u>	<u>68,907</u>	<u>9,645</u>	<u>48,507</u>	<u>88,169</u>	<u>33,226</u>
Excess (deficiency) of receipts over disbursements	<u>1,353</u>	<u>6,280</u>	<u>16,000</u>	<u>10,058</u>	<u>-</u>	<u>123,650</u>	<u>(5,889)</u>
Cash and investments - ending	<u>\$ 8,134</u>	<u>\$ 36,761</u>	<u>\$ 32,218</u>	<u>\$ 53,288</u>	<u>\$ -</u>	<u>\$ 200,553</u>	<u>\$ 10,051</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Metz Drainage	Brownlee Drainage	Reinhart Drainage	Robb	Trippett Drainage	McMullen Drainage	JC Moore Drainage
Cash and investments - beginning	\$ 43,116	\$ 4,360	\$ 13,632	\$ 2,348	\$ 16,703	\$ 4,459	\$ 1,841
Receipts:							
Taxes	25,514	4,053	7,073	627	5,019	1,848	884
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>25,514</u>	<u>4,053</u>	<u>7,073</u>	<u>627</u>	<u>5,019</u>	<u>1,848</u>	<u>884</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	36,042	1,693	12,205	-	12,366	2,557	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>36,042</u>	<u>1,693</u>	<u>12,205</u>	<u>-</u>	<u>12,366</u>	<u>2,557</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,528)</u>	<u>2,360</u>	<u>(5,132)</u>	<u>627</u>	<u>(7,347)</u>	<u>(709)</u>	<u>884</u>
Cash and investments - ending	<u>\$ 32,588</u>	<u>\$ 6,720</u>	<u>\$ 8,500</u>	<u>\$ 2,975</u>	<u>\$ 9,356</u>	<u>\$ 3,750</u>	<u>\$ 2,725</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Greer Drainage	Sturgis Drainage	Miller Drainage	ES Farmer	Toelle Drainage	Comm Certificate Sale	Superior Court User Fees
Cash and investments - beginning	\$ 8,177	\$ 467	\$ 3,428	\$ 3,270	\$ 10,745	\$ -	\$ 429,306
Receipts:							
Taxes	1,304	960	1,849	984	3,750	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	235,568
Other receipts	-	-	-	-	-	44,261	-
Total receipts	<u>1,304</u>	<u>960</u>	<u>1,849</u>	<u>984</u>	<u>3,750</u>	<u>44,261</u>	<u>235,568</u>
Disbursements:							
Personal services	-	-	-	-	-	-	162,716
Supplies	-	-	-	-	-	-	57,453
Other services and charges	642	456	879	410	4,439	-	10,231
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,030
Other disbursements	-	-	-	-	-	34,574	-
Total disbursements	<u>642</u>	<u>456</u>	<u>879</u>	<u>410</u>	<u>4,439</u>	<u>34,574</u>	<u>233,430</u>
Excess (deficiency) of receipts over disbursements	<u>662</u>	<u>504</u>	<u>970</u>	<u>574</u>	<u>(689)</u>	<u>9,687</u>	<u>2,138</u>
Cash and investments - ending	<u>\$ 8,839</u>	<u>\$ 971</u>	<u>\$ 4,398</u>	<u>\$ 3,844</u>	<u>\$ 10,056</u>	<u>\$ 9,687</u>	<u>\$ 431,444</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Sup Crt Administration Fee	Circuit Crt Prob Admin	Circuit Court User Fee	Jury Fee	Prosecutor Deferral User Fee	Co Law Enforcement Cont Ed	Superior Court Cash Bond Adm Fund
Cash and investments - beginning	\$ 105,547	\$ 12,425	\$ 98,813	\$ 145,436	\$ 128,523	\$ 73,465	\$ 120,505
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	24,914	10,932	62,452	8,595	116,718	10,788	18,353
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>24,914</u>	<u>10,932</u>	<u>62,452</u>	<u>8,595</u>	<u>116,718</u>	<u>10,788</u>	<u>18,353</u>
Disbursements:							
Personal services	2,543	5,993	20,520	-	93,478	-	-
Supplies	-	-	2,757	-	17,300	-	-
Other services and charges	-	-	9,488	-	20,137	-	6,526
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,263	-	8,336	-	-
Other disbursements	-	-	505	-	-	7,862	-
Total disbursements	<u>2,543</u>	<u>5,993</u>	<u>36,533</u>	<u>-</u>	<u>139,251</u>	<u>7,862</u>	<u>6,526</u>
Excess (deficiency) of receipts over disbursements	<u>22,371</u>	<u>4,939</u>	<u>25,919</u>	<u>8,595</u>	<u>(22,533)</u>	<u>2,926</u>	<u>11,827</u>
Cash and investments - ending	<u>\$ 127,918</u>	<u>\$ 17,364</u>	<u>\$ 124,732</u>	<u>\$ 154,031</u>	<u>\$ 105,990</u>	<u>\$ 76,391</u>	<u>\$ 132,332</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Superior Ct Alcohol & Drug Fee	Circuit Social Service User Fee	Circuit Bond Adm Fee	First Offender Fees	EMA/Misc/ Walmart/Toyota Donation	Donations EMS
Cash and investments - beginning	\$ 54,084	\$ 341	\$ 10,005	\$ -	\$ -	\$ 1,705
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	54,686	7,845	9,055	250	-	-
Other receipts	-	-	-	-	5,500	-
Total receipts	<u>54,686</u>	<u>7,845</u>	<u>9,055</u>	<u>250</u>	<u>5,500</u>	<u>-</u>
Disbursements:						
Personal services	52,387	7,521	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,556	-	8,842	250	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>62,943</u>	<u>7,521</u>	<u>8,842</u>	<u>250</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,257)</u>	<u>324</u>	<u>213</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Cash and investments - ending	<u>\$ 45,827</u>	<u>\$ 665</u>	<u>\$ 10,218</u>	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 1,705</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Donations EMA Canine	Pocket of Need Donations	Gibson County Safe Kids Donation	Health Fair Donations	Child Safety Seat Donations	Prosecutor Meth Prevention
Cash and investments - beginning	\$ 458	\$ 3,576	\$ -	\$ 1,204	\$ 1,322	\$ 1,450
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	250	-
Other receipts	-	807	2,500	-	-	-
Total receipts	-	807	2,500	-	250	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,803	2,498	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	238	-	867
Total disbursements	-	3,803	2,498	238	-	867
Excess (deficiency) of receipts over disbursements	-	(2,996)	2	(238)	250	(867)
Cash and investments - ending	<u>\$ 458</u>	<u>\$ 580</u>	<u>\$ 2</u>	<u>\$ 966</u>	<u>\$ 1,572</u>	<u>\$ 583</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Self Insurance (Health)	Auditors Property Transfer Fee	Superior GAL/CASA	IV-D Enforcement Program	Distressed Road Repayment	Travel Vaccine
Cash and investments - beginning	\$ 495,976	\$ 1,805	\$ 4,384	\$ 76	\$ 132,256	\$ 7,622
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	9,800	-	-	-	17,317
Fines and forfeits	-	-	800	-	-	-
Other receipts	2,119,250	-	-	-	66,129	-
Total receipts	2,119,250	9,800	800	-	66,129	17,317
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	18,517
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	620	-	-	-	-
Other disbursements	1,966,393	-	-	-	-	-
Total disbursements	1,966,393	620	-	-	-	18,517
Excess (deficiency) of receipts over disbursements	152,857	9,180	800	-	66,129	(1,200)
Cash and investments - ending	\$ 648,833	\$ 10,985	\$ 5,184	\$ 76	\$ 198,385	\$ 6,422

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Sheriff Tax Warrants	Civil Process Server	MRU	CC Project Income	14.228 Comm Dev Grant Fund	11.555 Homeland SEC/EMPG PERF
Cash and investments - beginning	\$ 5,178	\$ 2,559	\$ 2,892	\$ 299,584	\$ 24,126	\$ 2,544
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,000	-
Charges for services	6,630	2,442	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,000	172,149	-	-
Total receipts	<u>6,630</u>	<u>2,442</u>	<u>4,000</u>	<u>172,149</u>	<u>20,000</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	64,054	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	63,555	-	2,522
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,927	-	625	45,577	20,000	-
Total disbursements	<u>6,927</u>	<u>-</u>	<u>625</u>	<u>173,186</u>	<u>20,000</u>	<u>2,522</u>
Excess (deficiency) of receipts over disbursements	<u>(297)</u>	<u>2,442</u>	<u>3,375</u>	<u>(1,037)</u>	<u>-</u>	<u>(2,522)</u>
Cash and investments - ending	<u>\$ 4,881</u>	<u>\$ 5,001</u>	<u>\$ 6,267</u>	<u>\$ 298,547</u>	<u>\$ 24,126</u>	<u>\$ 22</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	16.710 Drug Enforcement	16.575 Victim Assistance IV	20.600 Operation Pull Over	93.069 Bio Terrorism	93.069 Health PH A/Pan Flu	Brownfield Grant
Cash and investments - beginning	\$ 4,724	\$ 15,860	\$ 9,123	\$ 1,456	\$ 2,746	\$ 7,350
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	18,136	15,362	5,693	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	18,136	15,362	5,693	-	-
Disbursements:						
Personal services	4,483	32,173	4,477	4,857	-	-
Supplies	-	-	-	-	1,188	-
Other services and charges	220	-	1,146	2,012	136	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	181	-	-
Other disbursements	-	-	-	-	-	7,350
Total disbursements	4,703	32,173	5,623	7,050	1,324	7,350
Excess (deficiency) of receipts over disbursements	(4,703)	(14,037)	9,739	(1,357)	(1,324)	(7,350)
Cash and investments - ending	\$ 21	\$ 1,823	\$ 18,862	\$ 99	\$ 1,422	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	16.543 Operation T.I.P.	HAVA	Tobacco Prevention & Cessation	Multi-Jurisdictional Meth Lab	D.A.R.E.	Totals
Cash and investments - beginning	\$ 16,861	\$ 2,256	\$ 5,463	\$ 6,000	\$ 3,376	\$ 15,513,865
Receipts:						
Taxes	-	-	-	-	-	43,105,119
Licenses and permits	-	-	-	-	-	16,716
Intergovernmental	36,247	10,000	31,779	-	-	16,841,537
Charges for services	-	-	-	-	-	3,042,203
Fines and forfeits	-	-	-	-	-	5,400,091
Other receipts	-	-	-	-	5,591	54,610,951
Total receipts	<u>36,247</u>	<u>10,000</u>	<u>31,779</u>	<u>-</u>	<u>5,591</u>	<u>123,016,617</u>
Disbursements:						
Personal services	4,966	-	-	2,911	-	11,801,540
Supplies	-	-	3,984	-	-	1,555,874
Other services and charges	-	-	25,372	-	4,773	6,708,577
Debt service - principal and interest	-	-	-	-	-	146,573
Capital outlay	-	11,756	-	-	-	840,967
Other disbursements	33,065	-	-	-	-	101,831,645
Total disbursements	<u>38,031</u>	<u>11,756</u>	<u>29,356</u>	<u>2,911</u>	<u>4,773</u>	<u>122,885,176</u>
Excess (deficiency) of receipts over disbursements	<u>(1,784)</u>	<u>(1,756)</u>	<u>2,423</u>	<u>(2,911)</u>	<u>818</u>	<u>131,441</u>
Cash and investments - ending	<u>\$ 15,077</u>	<u>\$ 500</u>	<u>\$ 7,886</u>	<u>\$ 3,089</u>	<u>\$ 4,194</u>	<u>\$ 15,645,306</u>

GIBSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 969,556</u>	<u>\$ 1,224,674</u>

GIBSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

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:			
Capital lease	Gibson County Facilities Holding Corporation	\$ 1,500,000	\$ 155,247
Loan payable	Distressed Road	661,283	-
Revenue bonds	Infrastructure improvements	29,475,000	5,890,863
Revenue bonds	Economic development	<u>13,700,000</u>	<u>560,140</u>
Total governmental activities		<u>45,336,283</u>	<u>6,606,250</u>
Totals		<u>\$ 45,336,283</u>	<u>\$ 6,606,250</u>

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GIBSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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
Improvements other than buildings	1,535,624
Machinery, equipment, and vehicles	7,353,327
Total governmental activities	55,055,018
Total capital assets	\$ 55,055,018

GIBSON COUNTY  
OTHER REPORT

The annual report presented herein was prepared in addition to the other official report prepared for the individual County office listed below:

Emergency Medical Services

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  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Gibson County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 15, 2013

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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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Credits in Hawaii White River Township Fire Station	Lt. Governor	14.228	PL-06-029	\$ 20,000
Total - Department of Housing and Urban Development				<u>20,000</u>
<u>Department of Justice</u>				
Missing Children's Assistance Operation TIP	Indiana Criminal Justice Institute	16.543	100INTCRIMESF10 100INTCRIMESF11	2,844 <u>6,369</u>
Total for Program				<u>9,213</u>
Crime Victim Assistance Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	11-VA-PR137	<u>18,135</u>
<u>JAG Program Cluster</u>				
Edward Byrne Memorial Justice Assistance Grant Program Internet Crimes Against Children Task Force Program Grant	Indiana Criminal Justice Institute	16.738	2010-DJ-BX-0254	<u>5,100</u>
Total for Cluster				<u>5,100</u>
ARRA - Recovery Act - Internet Crimes Against Children Task Force Program (ICAC) ARRA - ICAC	Indiana Criminal Justice Institute	16.800	2009-SN-B9-K051	<u>1,526</u>
Total - Department of Justice				<u>33,974</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Bridge #17 Bridge #235	Indiana Department of Transportation	20.205	110-0070-0BI EDS# A249-11-320624 EDS# A249-11-320701	61,203 69,062 <u>61,132</u>
Total for Cluster				<u>191,397</u>
Highway Safety Cluster State and Community Highway Safety Operation Pull-Over	Indiana Criminal Justice Institute	20.600	EDS# D3-11-5474	<u>15,016</u>
Total - Department of Transportation				<u>206,413</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Bioterrorism	Indiana State Department of Health	93.069	EDS# A70-1-0531600	<u>5,693</u>
Child Support Enforcement IV-D Child Support	Indiana Department of Child Services	93.563	Clerk Expense Collection Incentive Indirect Costs Prosecutor Expense	38,297 63,688 28,164 <u>180,236</u>
Total for Program				<u>310,385</u>
Voting Access for Individuals with Disabilities Grants to States Help America Vote Act	Secretary of State	93.617	0630903INVOTE09	<u>10,000</u>
Total - Department of Health and Human Services				<u>326,078</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Disaster #1997	Indiana Department of Homeland Security	97.036	Disaster#1997	<u>76,624</u>
Emergency Management Performance Grants Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EDS# C44P-2-333A	<u>15,507</u>
Total - Department of Homeland Security				<u>92,131</u>
Total federal awards expended				<u>\$ 678,596</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 Spencer 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:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.

GIBSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2013, with Sherri Smith, 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.