

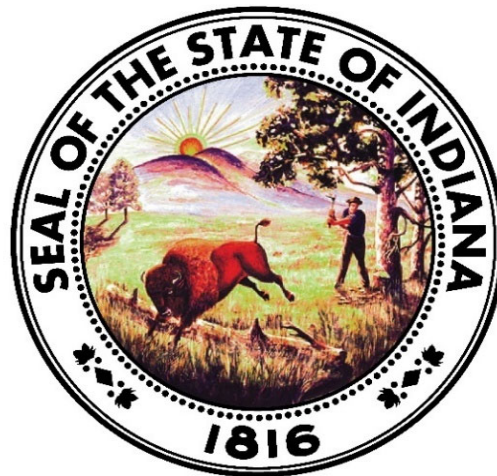
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/15/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael A. Watkins	01-01-22 to 12-31-23
County Treasurer	Mary Ann O'Neal	01-01-22 to 12-31-23
Clerk of the Circuit Court	James R. Morrow Sherri Smith	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Timothy Bottoms Bruce Vanoven	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Tonya Thompson Tim Schurmeier	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Kenneth Montgomery	01-01-22 to 12-31-23
President of the County Council	Jeremy Overton	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Gibson County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 31, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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

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

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 1,092,862	\$ 1,176,977	\$ 1,092,862	\$ 1,176,977
Sheriff's Inmate Trust	25,223	261,164	274,147	12,240
Jail Commissary	55,779	298,568	321,707	32,640
Clerk's Trust	764,908	2,514,625	2,507,424	772,109
Clerk's ISETS	13,634	348,084	356,249	5,469
Visitor's & Tourism Commission	125,005	286,704	259,615	152,094
GC Pros Bad Check Restitution	2,563	-	-	2,563
General	9,127,539	16,805,626	16,255,655	9,677,510
Accident Report	45,113	4,535	5,480	44,168
LIT- Economic Devlpmnt (Edit)	2,329,479	3,538,610	3,099,639	2,768,450
City & Town Court Costs	1,780	11,692	12,615	857
Clerk's Records Perpetuation	54,421	36,516	23,417	67,520
Community Transition Program	47,539	10,975	53,000	5,514
Prisoner Reimbursement For Inc	9,990	3,077	2,010	11,057
Sales Disclosure County Share	19,738	8,785	7,468	21,055
Covered Bridge	2,355	3,700	2,058	3,997
Cumulative Bridge	2,722,267	1,576,514	1,320,867	2,977,914
Cumulative Building	2,326,268	317,523	1,047,579	1,596,212
Drug Free Community	46,905	30,285	-	77,190
Emergency Planning/RightToKno	20,601	6,414	6,909	20,106
Enhanced Access Fund	53,161	43,875	20,103	76,933
Firearms Training	51,026	31,480	8,476	74,030
General Drain Improvement	71,593	-	-	71,593
Health	356,836	422,883	354,536	425,183
Identification Security Protec	15,262	5,722	2,687	18,297
Local Health Maintenance	84,971	38,668	28,507	95,132
Local Road And Street	740,425	615,602	663,680	692,347
Motor Vehicle Hwy Restricted	1,295,819	2,267,166	1,123,917	2,439,068
Medical Care For Inmates	3,027	5,854	5,425	3,456
Misdemeanant	40,941	23,813	33,895	30,859
Motor Vehicle Highway	2,186,281	2,839,573	3,335,240	1,690,614
Rainy Day	346,614	-	100,000	246,614
Recorder's Records Perpetuatio	316,372	117,928	136,492	297,808
Riverboat	592,147	82,488	207,350	467,285
Sex And Violent Offender Admi	43,129	6,925	-	50,054
Supplemental Public Def Servic	103,126	169,310	36,574	235,862
Surplus Tax	64,868	19,371	23,129	61,110
Surveyor Corner Perpetuation	55,250	28,610	-	83,860
Tax Sale Fees	10,647	11,300	11,087	10,860
Tax Sale Redemption	3,764	49,441	44,094	9,111
Tax Sale Surplus	396,923	394,549	240,330	551,142
Local Health Dept Trust Acct	46,047	20,286	14,342	51,991
GAL/CASA	82,627	28,883	22,323	89,187
Auditor's Ineligible Deduction	44,804	-	30,000	14,804
County Elected Officials Train	29,195	5,722	4,575	30,342
County Offender Transportation	6,187	1,145	-	7,332
Statewide 9-1-1	397,624	383,013	327,831	452,806
Reassessment	391,418	152,053	222,889	320,582
LIT-Correctional/Rehab Facilit	3,287,485	3,060,779	1,122,192	5,226,072
Opioid Restricted	-	98,715	-	98,715
Adult Administrative (Probtn)	32,755	207,496	16,147	224,104
Juvenile Probation Admin	535	760	-	1,295
Suplmntl Adult Probatn Srvc	131,391	209,246	57,925	282,712
Supplemental Juvenile Probatn	585	1,250	-	1,835
Alternative Dispute Resolut	16,447	3,243	1,000	18,690
County User Fees	765	1,025	-	1,790
K-9	2,517	-	-	2,517
Collection Agency Fees	1,681	271	271	1,681
Payroll Clearing	29,785	3,727,210	3,707,883	49,112
Sheriff Pension Holding	-	31,456	31,456	-
Settlement	-	47,848,226	47,848,226	-
Wheel Tax	-	18,895	18,825	70
Sur Tax	-	683,269	683,269	-
CVET Agency	-	418,985	418,985	-
Financial Institution Tax	-	294,887	294,887	-
State Fines And Forfeitures	2,184	7,379	8,225	1,338
Infraction Judgements	2,268	38,793	38,456	2,605
Overweight Vehicle Fines	-	840	840	-
Special Death Benefit	235	2,722	2,772	185
Sales Disclosure - States Shar	1,505	8,785	9,100	1,190
Coroner Training & Cont Ed	70	2,968	2,671	367
Interstate Compact State Share	125	1,250	1,313	62
Mortgage Recording Fees State	330	3,383	3,290	423
Child Restraint Violations Fin	-	575	550	25
Education Plate Fee Agency	-	338	338	-
Riverboat Revenue Sharing	-	185,866	185,731	135
Inkeepers Tax Collections	-	285,874	285,874	-

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
LIT Certified Shares	-	1,909,137	1,909,137	-
LIT Economic Development (Edit	-	4,772,845	4,772,845	-
93.563 Prosecutor PCA	17,929	1,272	3,027	16,174
IV-D Incentive 93.563	100,620	17,216	34,926	82,910
IV-D Pros Incentive 93.563	122,959	25,906	11,817	137,048
IV-D Clerk Incentive 93.563	98,088	17,216	2,855	112,449
Patoka Union Twp EDA DS TIF	4	545,707	545,701	10
Owensville North EDA DS	482,184	961,999	963,006	481,177
VUTEQ 2018 A Bond/Interest	63,924	217,630	145,072	136,482
Gibson Coal 01 Tif	-	1	-	1
Gibson Coal 02 TIF	-	1	-	1
Gibson Coal 03 TIF	-	191,129	-	191,129
Gibson Coal 04 TIF	-	19,100	-	19,100
Patoka Union TWP EDA CP	10,427,148	7,655,312	18,082,460	-
VUTEQ 2018 EDA CP	2,358	-	2,358	-
Ft. Branch Library TIF	-	1,300,870	537,668	763,202
South Gibson Teen Center TIF	-	1,000,000	-	1,000,000
General TIF	-	14,323,800	2,107,871	12,215,929
US 41/CR 350 S Imprvmt TIF	-	129,174	129,174	-
TMMI Lot 4 TIF	-	20,245	20,245	-
Princeton Water Project TIF	-	3,157,613	1,109,677	2,047,936
I-69 Improvement TIF	-	183,107	170,107	13,000
Toyota YMCA TIF	-	752,381	696,652	55,729
Owensville North EDA CP	207,638	645	208,283	-
SIM Grant 93.788 (Pretrial Svcs)	60,000	-	-	60,000
Opioid Unrestricted	-	41,694	-	41,694
Scott Ditch	12,706	35,141	8,469	39,378
Hull Ditch	17,082	9,141	3,300	22,923
Maumee Ditch	80,982	79,698	32,094	128,586
Blair / Stormont Ditch	26,500	58,247	62,983	21,764
Wabash Levee	116,709	80,155	55,926	140,938
Black River	39,046	27,031	16,330	49,747
Patoka Conservancy	-	91,025	91,025	-
Upper Pigeon Creek Total Drain	102,466	63,127	72,547	93,046
Lillard Drainage	174,638	80,086	49,334	205,390
Metz Drainage	148,048	26,843	15,802	159,089
Brownlee Drainage	26,063	5,205	6,583	24,685
Reinhart Drainage	21,491	7,242	2,552	26,181
Robb Drainage	5,882	3,260	-	9,142
Trippett Drainage	10,529	5,045	2,898	12,676
McMullen Drainage	15,217	1,859	557	16,519
J C Moore Drainage	7,025	866	-	7,891
Greer Drainage	8,905	-	1,600	7,305
Sturgis Drainage	3,134	899	912	3,121
Miller Drainage	12,074	1,319	8,433	4,960
E S Farmer Drainage	11,327	1,042	-	12,369
Toelle Drainage	22,221	7,500	572	29,149
Comm Certificate Sale	9,565	2,305	-	11,870
Superior Court User Fees	91	-	91	-
Sup Crt Administration Fee	83,902	-	83,902	-
Circuit Crt Prob Admin	97,143	-	97,143	-
Circuit Court User Fee	151,984	-	147,556	4,428
Jury Fee	219,916	7,141	-	227,057
Prosecutor Deferral User Fee	360,329	100,380	57,278	403,431
Law Enforcement Cont Ed	80,314	10,915	10,347	80,882
GAL/CASA SupCt	5,184	-	-	5,184
Alcohol/Drug User Fee	16,070	16,634	1,269	31,435
Circuit Social Service User Fe	5,008	200	-	5,208
Jail Bond Constrction '22	-	250,000	220,099	29,901
Travel Vaccine	108	-	-	108
EMA Donations	864	-	525	339
Donations EMS	1,232	-	-	1,232
Donations EMA Canine	8	-	-	8
Pocket Of Need Donations	129	-	-	129
Gibson County Safe Kids Donati	2	-	-	2
Health Fair Donations	1,894	-	-	1,894
Child Safety Seat Donations	1,203	-	-	1,203
Prosecutor Meth Prevention	482	-	-	482
Insurance	513,651	4,456,265	4,195,871	774,045
Auditor's Property Enforcement	70,248	19,430	70,068	19,610
Sheriff Tax Warrants	470	10,072	10,305	237
Civil Process Server	-	2,038	2,038	-
M. R. U.	6,210	-	-	6,210
CC Project Income	422,647	339,197	364,755	397,089
14.228 Comm Dev Grant Fund	24,126	-	-	24,126
16.575 Victim Assistance IV	14,368	58,641	39,547	33,462
16.543 Operation T.I.P.	195	-	-	195

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
HAVA	2	-	-	2
Multi -Jurisdictional Meth Lab	148	-	-	148
D. A. R. E.	350	117	117	350
GC PSC (Prblm Slvng Cr)l	22,829	395	6,951	16,273
EMA Planning / Foundation	41	-	-	41
I 69 Projects	1,900	-	-	1,900
Park And Recreation Donations	6,753	-	-	6,753
GAL/CASA State Capacity Buildi	27,263	9,584	6,459	30,388
Putnam Hull Ditch	6,003	946	-	6,949
Local Road And Bridge Matching	199,072	1,000,000	1,002,590	196,482
EMA Prepare/Womens Foundation	2,220	5,000	-	7,220
Local Hlth Emrgy Prep 93.069	1,504	25,000	24,586	1,918
Comm Certificate Sale Surplus	850	795	62	1,583
Operation Pull Over 20.600	7,367	7,017	8,053	6,331
Hub Grant (Prosecutor)	11,373	20,891	23,524	8,740
Opioid Grant 93.788	52,543	70	161	52,452
COVID Vaccine II 93.268	-	57,269	68,857	(11,588)
Covid19 Test Site 93.323	87,230	20,075	51,498	55,807
Health Dep School Grant 93.354	-	385,000	9,614	375,386
Pretrial Service (IN SupCt)	13,913	62,918	62,944	13,887
Community Crctns Grant Fund	-	335,363	278,984	56,379
ARP SubRcpt Body Cams	-	7,600	7,600	-
Sheriff Law Enfrmnt Trng Fund	8,279	2,901	5,798	5,382
Redevelopment Authority	5,750	-	-	5,750
Gib Cnty Veterans Donations	9,496	-	-	9,496
Vaccine Clinic 93.268	2,458	-	1,465	993
CRF II Grant/IFA CFDA21.019	18,138	-	-	18,138
ARP 21.027 Coronavirus Localfi	3,268,933	3,268,933	898,758	5,639,108
Com Crctns 2021 Grant Fund	48,939	-	41,009	7,930
Title IV-E 93.658	-	4,347	1,561	2,786
LATCF 21.032	-	50,000	-	50,000
Totals	<u>\$ 48,510,310</u>	<u>\$ 140,516,690</u>	<u>\$ 128,072,592</u>	<u>\$ 60,954,408</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains one fund with a deficit in cash. This is a result of the fund being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Gibson County, Indiana Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing courthouse facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$168,000.

The County has entered into a capital lease with the Gibson County, Indiana Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing jail facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments are scheduled to begin in 2024.

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: Retiree Insurance - Employees with over 10 years of service and age 62 could continue health insurance by paying 20 percent of the premiums and the County paying 80 percent until age 65. The PBA was the carrier. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

Note 10. Combined Funds

Funds related to the Clerk of the Circuit Court were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's ISETS	Visitor's & Tourism Commission
Cash and investments - beginning	\$ 1,092,862	\$ 25,223	\$ 55,779	\$ 764,908	\$ 13,634	\$ 125,005
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,176,977	261,164	298,568	2,514,625	348,084	286,704
Total receipts	1,176,977	261,164	298,568	2,514,625	348,084	286,704
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,092,862	274,147	321,707	2,507,424	356,249	259,615
Total disbursements	1,092,862	274,147	321,707	2,507,424	356,249	259,615
Excess (deficiency) of receipts over disbursements	84,115	(12,983)	(23,139)	7,201	(8,165)	27,089
Cash and investments - ending	\$ 1,176,977	\$ 12,240	\$ 32,640	\$ 772,109	\$ 5,469	\$ 152,094

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GC Pros Bad Check Restitution	General	Accident Report	LIT- Economic Devlpmnt (Edit)	City & Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 2,563	\$ 9,127,539	\$ 45,113	\$ 2,329,479	\$ 1,780	\$ 54,421
Receipts:						
Taxes	-	12,897,632	-	3,194,399	-	-
Licenses and permits	-	11,420	-	-	-	516
Intergovernmental receipts	-	1,206,837	-	-	-	533
Charges for services	-	1,941,443	4,535	-	-	35,467
Fines and forfeits	-	42,124	-	-	11,692	-
Other receipts	-	706,170	-	344,211	-	-
Total receipts	-	16,805,626	4,535	3,538,610	11,692	36,516
Disbursements:						
Personal services	-	11,963,457	-	-	-	13,262
Supplies	-	448,817	5,480	-	-	-
Other services and charges	-	3,527,805	-	2,135,692	-	10,155
Debt service - principal and interest	-	-	-	168,000	-	-
Capital outlay	-	97,464	-	792,947	-	-
Other disbursements	-	218,112	-	3,000	12,615	-
Total disbursements	-	16,255,655	5,480	3,099,639	12,615	23,417
Excess (deficiency) of receipts over disbursements	-	549,971	(945)	438,971	(923)	13,099
Cash and investments - ending	\$ 2,563	\$ 9,677,510	\$ 44,168	\$ 2,768,450	\$ 857	\$ 67,520

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Transition Program	Prisoner Reimbursement For Inc	Sales Disclosure County Share	Covered Bridge	Cumulative Bridge	Cumulative Building
Cash and investments - beginning	\$ 47,539	\$ 9,990	\$ 19,738	\$ 2,355	\$ 2,722,267	\$ 2,326,268
Receipts:						
Taxes	-	-	-	-	1,222,836	294,809
Licenses and permits	-	2,011	-	-	-	-
Intergovernmental receipts	7,700	-	-	-	326,478	22,714
Charges for services	3,275	1,066	8,785	3,700	27,200	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,975	3,077	8,785	3,700	1,576,514	317,523
Disbursements:						
Personal services	-	-	-	-	219,305	-
Supplies	-	2,010	-	-	358,183	-
Other services and charges	-	-	-	2,058	743,379	7,618
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	7,428	-	-	1,039,961
Other disbursements	53,000	-	40	-	-	-
Total disbursements	53,000	2,010	7,468	2,058	1,320,867	1,047,579
Excess (deficiency) of receipts over disbursements	(42,025)	1,067	1,317	1,642	255,647	(730,056)
Cash and investments - ending	\$ 5,514	\$ 11,057	\$ 21,055	\$ 3,997	\$ 2,977,914	\$ 1,596,212

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Free Community	Emergency Planning//RightToKno	Enhanced Access Fund	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 46,905	\$ 20,601	\$ 53,161	\$ 51,026	\$ 71,593	\$ 356,836
Receipts:						
Taxes	-	-	-	-	-	284,429
Licenses and permits	-	-	-	-	-	35,526
Intergovernmental receipts	-	-	-	15,740	-	21,914
Charges for services	19,799	6,414	43,875	15,740	-	80,896
Fines and forfeits	10,486	-	-	-	-	-
Other receipts	-	-	-	-	-	118
Total receipts	30,285	6,414	43,875	31,480	-	422,883
Disbursements:						
Personal services	-	-	-	-	-	327,447
Supplies	-	2,924	-	8,356	-	8,310
Other services and charges	-	928	20,103	120	-	18,779
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,057	-	-	-	-
Total disbursements	-	6,909	20,103	8,476	-	354,536
Excess (deficiency) of receipts over disbursements	30,285	(495)	23,772	23,004	-	68,347
Cash and investments - ending	\$ 77,190	\$ 20,106	\$ 76,933	\$ 74,030	\$ 71,593	\$ 425,183

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Identification Security Protec	Local Health Maintenance	Local Road And Street	Motor Vehicle Hwy Restricted	Medical Care For Inmates	Misdemeanant
Cash and investments - beginning	\$ 15,262	\$ 84,971	\$ 740,425	\$ 1,295,819	\$ 3,027	\$ 40,941
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,139	566,883	2,267,166	-	-
Charges for services	5,722	5,529	-	-	5,854	23,813
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	48,719	-	-	-
Total receipts	5,722	38,668	615,602	2,267,166	5,854	23,813
Disbursements:						
Personal services	-	24,945	-	-	-	-
Supplies	-	443	234,719	1,123,917	2,796	-
Other services and charges	2,687	1,327	160,157	-	2,629	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	268,804	-	-	33,895
Other disbursements	-	1,792	-	-	-	-
Total disbursements	2,687	28,507	663,680	1,123,917	5,425	33,895
Excess (deficiency) of receipts over disbursements	3,035	10,161	(48,078)	1,143,249	429	(10,082)
Cash and investments - ending	\$ 18,297	\$ 95,132	\$ 692,347	\$ 2,439,068	\$ 3,456	\$ 30,859

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Motor Vehicle Highway	Rainy Day	Recorder's Records Perpetuatio	Riverboat	Sex And Violent Offender Admi	Supplemental Public Def Servic
Cash and investments - beginning	\$ 2,186,281	\$ 346,614	\$ 316,372	\$ 592,147	\$ 43,129	\$ 103,126
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,818,705	-	-	82,488	-	-
Charges for services	12,800	-	117,928	-	6,925	123,009
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,068	-	-	-	-	46,301
Total receipts	2,839,573	-	117,928	82,488	6,925	169,310
Disbursements:						
Personal services	2,388,766	-	136,492	-	-	-
Supplies	97,960	-	-	-	-	5,139
Other services and charges	573,230	-	-	-	-	31,435
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	265,828	100,000	-	207,350	-	-
Other disbursements	9,456	-	-	-	-	-
Total disbursements	3,335,240	100,000	136,492	207,350	-	36,574
Excess (deficiency) of receipts over disbursements	(495,667)	(100,000)	(18,564)	(124,862)	6,925	132,736
Cash and investments - ending	\$ 1,690,614	\$ 246,614	\$ 297,808	\$ 467,285	\$ 50,054	\$ 235,862

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct
Cash and investments - beginning	\$ 64,868	\$ 55,250	\$ 10,647	\$ 3,764	\$ 396,923	\$ 46,047
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,119
Charges for services	-	28,610	11,300	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,371	-	-	49,441	394,549	167
Total receipts	19,371	28,610	11,300	49,441	394,549	20,286
Disbursements:						
Personal services	-	-	-	-	-	11,441
Supplies	-	-	-	-	-	1,958
Other services and charges	-	-	-	-	-	314
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	629
Other disbursements	23,129	-	11,087	44,094	240,330	-
Total disbursements	23,129	-	11,087	44,094	240,330	14,342
Excess (deficiency) of receipts over disbursements	(3,758)	28,610	213	5,347	154,219	5,944
Cash and investments - ending	\$ 61,110	\$ 83,860	\$ 10,860	\$ 9,111	\$ 551,142	\$ 51,991

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	<u>GAL/CASA</u>	<u>Auditor's Ineligible Deduction</u>	<u>County Elected Officials Train</u>	<u>County Offender Transportation</u>	<u>Statewide 9-1-1</u>	<u>Reassessment</u>
Cash and investments - beginning	\$ 82,627	\$ 44,804	\$ 29,195	\$ 6,187	\$ 397,624	\$ 391,418
Receipts:						
Taxes	-	-	-	-	-	141,176
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	28,883	-	-	-	-	10,877
Charges for services	-	-	5,722	1,145	383,013	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>28,883</u>	<u>-</u>	<u>5,722</u>	<u>1,145</u>	<u>383,013</u>	<u>152,053</u>
Disbursements:						
Personal services	12,574	-	-	-	186,328	130,085
Supplies	1,437	-	-	-	-	2,765
Other services and charges	6,291	-	4,575	-	141,503	50,888
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,021	30,000	-	-	-	39,151
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>22,323</u>	<u>30,000</u>	<u>4,575</u>	<u>-</u>	<u>327,831</u>	<u>222,889</u>
Excess (deficiency) of receipts over disbursements	<u>6,560</u>	<u>(30,000)</u>	<u>1,147</u>	<u>1,145</u>	<u>55,182</u>	<u>(70,836)</u>
Cash and investments - ending	<u>\$ 89,187</u>	<u>\$ 14,804</u>	<u>\$ 30,342</u>	<u>\$ 7,332</u>	<u>\$ 452,806</u>	<u>\$ 320,582</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT-Correctional/Rehab Facilit	Opioid Restricted	Adult Administrative (Probtn)	Juvenile Probation Admin	Suplmtl Adult Probatn Srvcs
Cash and investments - beginning	\$ 3,287,485	\$ -	\$ 32,755	\$ 535	\$ 131,391
Receipts:					
Taxes	1,909,138	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	27,712	760	106,381
Fines and forfeits	-	-	-	-	-
Other receipts	1,151,641	98,715	179,784	-	102,865
Total receipts	3,060,779	98,715	207,496	760	209,246
Disbursements:					
Personal services	-	-	16,147	-	-
Supplies	-	-	-	-	6,590
Other services and charges	1,122,192	-	-	-	6,121
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	45,214
Other disbursements	-	-	-	-	-
Total disbursements	1,122,192	-	16,147	-	57,925
Excess (deficiency) of receipts over disbursements	1,938,587	98,715	191,349	760	151,321
Cash and investments - ending	\$ 5,226,072	\$ 98,715	\$ 224,104	\$ 1,295	\$ 282,712

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Juvenile Probation	Alternative Dispute Resolut	County User Fees	K-9	Collection Agency Fees	Payroll Clearing
Cash and investments - beginning	\$ 585	\$ 16,447	\$ 765	\$ 2,517	\$ 1,681	\$ 29,785
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,250	2,263	1,025	-	271	-
Fines and forfeits	-	980	-	-	-	-
Other receipts	-	-	-	-	-	3,727,210
Total receipts	1,250	3,243	1,025	-	271	3,727,210
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	300	-	-	271	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	700	-	-	-	3,707,883
Total disbursements	-	1,000	-	-	271	3,707,883
Excess (deficiency) of receipts over disbursements	1,250	2,243	1,025	-	-	19,327
Cash and investments - ending	\$ 1,835	\$ 18,690	\$ 1,790	\$ 2,517	\$ 1,681	\$ 49,112

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	44,288,800	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,895	683,269	209,502	167,297
Charges for services	31,456	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,559,426	-	-	209,483	127,590
Total receipts	31,456	47,848,226	18,895	683,269	418,985	294,887
Disbursements:						
Personal services	31,456	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	47,848,226	18,825	683,269	418,985	294,887
Total disbursements	31,456	47,848,226	18,825	683,269	418,985	294,887
Excess (deficiency) of receipts over disbursements	-	-	70	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - States Shar	Coroner Training & Cont Ed
Cash and investments - beginning	\$ 2,184	\$ 2,268	\$ -	\$ 235	\$ 1,505	\$ 70
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,598	26,609	840	1,797	8,785	2,968
Fines and forfeits	2,781	12,184	-	925	-	-
Other receipts	-	-	-	-	-	-
Total receipts	7,379	38,793	840	2,722	8,785	2,968
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,225	38,456	840	2,772	9,100	2,671
Total disbursements	8,225	38,456	840	2,772	9,100	2,671
Excess (deficiency) of receipts over disbursements	(846)	337	-	(50)	(315)	297
Cash and investments - ending	\$ 1,338	\$ 2,605	\$ -	\$ 185	\$ 1,190	\$ 367

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Interstate Compact State Share	Mortgage Recording Fees State	Child Restraint Violations Fin	Education Plate Fee Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 125	\$ 330	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	24,218
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	185,866	-
Charges for services	1,250	3,383	450	-	-	261,656
Fines and forfeits	-	-	125	-	-	-
Other receipts	-	-	-	338	-	-
Total receipts	1,250	3,383	575	338	185,866	285,874
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,313	3,290	550	338	185,731	285,874
Total disbursements	1,313	3,290	550	338	185,731	285,874
Excess (deficiency) of receipts over disbursements	(63)	93	25	-	135	-
Cash and investments - ending	\$ 62	\$ 423	\$ 25	\$ -	\$ 135	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Certified Shares	LIT Economic Development (Edit)	93.563 Prosecutor PCA	IV-D Incentive 93.563	IV-D Pros Incentive 93.563	IV-D Clerk Incentive 93.563
Cash and investments - beginning	\$ -	\$ -	\$ 17,929	\$ 100,620	\$ 122,959	\$ 98,088
Receipts:						
Taxes	1,909,137	4,772,845	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,216	25,906	17,216
Charges for services	-	-	1,272	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,909,137</u>	<u>4,772,845</u>	<u>1,272</u>	<u>17,216</u>	<u>25,906</u>	<u>17,216</u>
Disbursements:						
Personal services	-	-	-	25,460	-	2,855
Supplies	-	-	-	-	20	-
Other services and charges	-	-	3,027	9,466	11,797	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,909,137	4,772,845	-	-	-	-
Total disbursements	<u>1,909,137</u>	<u>4,772,845</u>	<u>3,027</u>	<u>34,926</u>	<u>11,817</u>	<u>2,855</u>
Excess (deficiency) of receipts over disbursements	-	-	(1,755)	(17,710)	14,089	14,361
Cash and investments - ending	\$ -	\$ -	\$ 16,174	\$ 82,910	\$ 137,048	\$ 112,449

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Patoka Union Twp EDA DS TIF	Owensville North EDA DS	VUTEQ 2018 A Bond/Interest	Gibson Coal 01 Tif	Gibson Coal 02 TIF	Gibson Coal 03 TIF
Cash and investments - beginning	\$ 4	\$ 482,184	\$ 63,924	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	961,033	131,684	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	545,707	966	85,946	1	1	191,129
Total receipts	545,707	961,999	217,630	1	1	191,129
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1	3,000	800	-	-	-
Debt service - principal and interest	545,700	960,006	144,272	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	545,701	963,006	145,072	-	-	-
Excess (deficiency) of receipts over disbursements	6	(1,007)	72,558	1	1	191,129
Cash and investments - ending	\$ 10	\$ 481,177	\$ 136,482	\$ 1	\$ 1	\$ 191,129

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Gibson Coal 04 TIF	Patoka Union TWP EDA CP	VUTEQ 2018 EDA CP	Ft. Branch Library TIF	South Gibson Teen Center TIF	General TIF
Cash and investments - beginning	\$ -	\$ 10,427,148	\$ 2,358	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	5,057,045	-	-	-	4,922,652
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,100	2,598,267	-	1,300,870	1,000,000	9,401,148
Total receipts	19,100	7,655,312	-	1,300,870	1,000,000	14,323,800
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	542,348	-	82,794	-	107,871
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	807,622	-	454,874	-	-
Other disbursements	-	16,732,490	2,358	-	-	2,000,000
Total disbursements	-	18,082,460	2,358	537,668	-	2,107,871
Excess (deficiency) of receipts over disbursements	19,100	(10,427,148)	(2,358)	763,202	1,000,000	12,215,929
Cash and investments - ending	\$ 19,100	\$ -	\$ -	\$ 763,202	\$ 1,000,000	\$ 12,215,929

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	US 41/CR 350 S Imprmnt TIF	TMMI Lot 4 TIF	Princeton Water Project TIF	I-69 Improvement TIF	Toyota YMCA TIF	Owensville North EDA CP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,638
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	129,174	20,245	3,157,613	183,107	752,381	645
Total receipts	129,174	20,245	3,157,613	183,107	752,381	645
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	417,439	11,876	696,652	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	692,238	-	-	-
Other disbursements	129,174	20,245	-	158,231	-	208,283
Total disbursements	129,174	20,245	1,109,677	170,107	696,652	208,283
Excess (deficiency) of receipts over disbursements	-	-	2,047,936	13,000	55,729	(207,638)
Cash and investments - ending	\$ -	\$ -	\$ 2,047,936	\$ 13,000	\$ 55,729	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SIM Grant 93,788 (Pretrial Srvcs)	Opioid Unrestricted	Scott Ditch	Hull Ditch	Maumee Ditch	Blair / Stormont Ditch
Cash and investments - beginning	\$ 60,000	\$ -	\$ 12,706	\$ 17,082	\$ 80,982	\$ 26,500
Receipts:						
Taxes	-	-	35,141	9,141	79,698	58,247
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	41,694	-	-	-	-
Total receipts	-	41,694	35,141	9,141	79,698	58,247
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,469	3,300	32,094	36,338
Debt service - principal and interest	-	-	-	-	-	26,645
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	8,469	3,300	32,094	62,983
Excess (deficiency) of receipts over disbursements	-	41,694	26,672	5,841	47,604	(4,736)
Cash and investments - ending	\$ 60,000	\$ 41,694	\$ 39,378	\$ 22,923	\$ 128,586	\$ 21,764

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage	Metz Drainage
Cash and investments - beginning	\$ 116,709	\$ 39,046	\$ -	\$ 102,466	\$ 174,638	\$ 148,048
Receipts:						
Taxes	80,155	27,031	91,025	63,127	80,086	26,843
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>80,155</u>	<u>27,031</u>	<u>91,025</u>	<u>63,127</u>	<u>80,086</u>	<u>26,843</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,036	-	-	444	624	136
Other services and charges	54,890	16,330	-	72,103	48,710	15,666
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	91,025	-	-	-
Total disbursements	<u>55,926</u>	<u>16,330</u>	<u>91,025</u>	<u>72,547</u>	<u>49,334</u>	<u>15,802</u>
Excess (deficiency) of receipts over disbursements	<u>24,229</u>	<u>10,701</u>	<u>-</u>	<u>(9,420)</u>	<u>30,752</u>	<u>11,041</u>
Cash and investments - ending	<u>\$ 140,938</u>	<u>\$ 49,747</u>	<u>\$ -</u>	<u>\$ 93,046</u>	<u>\$ 205,390</u>	<u>\$ 159,089</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Brownlee Drainage	Reinhart Drainage	Robb Drainage	Trippett Drainage	McMullen Drainage	J C Moore Drainage
Cash and investments - beginning	\$ 26,063	\$ 21,491	\$ 5,882	\$ 10,529	\$ 15,217	\$ 7,025
Receipts:						
Taxes	5,205	7,242	3,260	5,045	1,859	866
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,205</u>	<u>7,242</u>	<u>3,260</u>	<u>5,045</u>	<u>1,859</u>	<u>866</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,583	2,552	-	2,898	557	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>6,583</u>	<u>2,552</u>	<u>-</u>	<u>2,898</u>	<u>557</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,378)</u>	<u>4,690</u>	<u>3,260</u>	<u>2,147</u>	<u>1,302</u>	<u>866</u>
Cash and investments - ending	<u>\$ 24,685</u>	<u>\$ 26,181</u>	<u>\$ 9,142</u>	<u>\$ 12,676</u>	<u>\$ 16,519</u>	<u>\$ 7,891</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Greer Drainage	Sturgis Drainage	Miller Drainage	E S Farmer Drainage	Toelle Drainage	Comm Certificate Sale
Cash and investments - beginning	\$ 8,905	\$ 3,134	\$ 12,074	\$ 11,327	\$ 22,221	\$ 9,565
Receipts:						
Taxes	-	899	1,319	1,042	7,500	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,305
Total receipts	-	899	1,319	1,042	7,500	2,305
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,600	912	8,433	-	572	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,600	912	8,433	-	572	-
Excess (deficiency) of receipts over disbursements	(1,600)	(13)	(7,114)	1,042	6,928	2,305
Cash and investments - ending	\$ 7,305	\$ 3,121	\$ 4,960	\$ 12,369	\$ 29,149	\$ 11,870

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Superior Court User Fees	Sup Crt Administration Fee	Circuit Crt Prob Admin	Circuit Court User Fee	Jury Fee	Prosecutor Deferral User Fee
Cash and investments - beginning	\$ 91	\$ 83,902	\$ 97,143	\$ 151,984	\$ 219,916	\$ 360,329
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,913	100,379
Fines and forfeits	-	-	-	-	2,228	-
Other receipts	-	-	-	-	-	1
Total receipts	-	-	-	-	7,141	100,380
Disbursements:						
Personal services	-	1,262	-	-	-	12,630
Supplies	-	-	-	-	-	13,608
Other services and charges	-	-	-	38,281	-	28,595
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	6,501	-	2,445
Other disbursements	91	82,640	97,143	102,774	-	-
Total disbursements	91	83,902	97,143	147,556	-	57,278
Excess (deficiency) of receipts over disbursements	(91)	(83,902)	(97,143)	(147,556)	7,141	43,102
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,428	\$ 227,057	\$ 403,431

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforcement Cont Ed	GAL/CASA SupCt	Alcohol/Drug User Fee	Circuit Social Service User Fe	Jail Bond Constroction '22	Travel Vaccine
Cash and investments - beginning	\$ 80,314	\$ 5,184	\$ 16,070	\$ 5,008	\$ -	\$ 108
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	7,439	-	16,634	-	-	-
Fines and forfeits	3,476	-	-	-	-	-
Other receipts	-	-	-	200	250,000	-
Total receipts	10,915	-	16,634	200	250,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,269	-	220,099	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,347	-	-	-	-	-
Total disbursements	10,347	-	1,269	-	220,099	-
Excess (deficiency) of receipts over disbursements	568	-	15,365	200	29,901	-
Cash and investments - ending	\$ 80,882	\$ 5,184	\$ 31,435	\$ 5,208	\$ 29,901	\$ 108

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMA Donations	Donations EMS	Donations EMA Canine	Pocket Of Need Donations	Gibson County Safe Kids Donati	Health Fair Donations
Cash and investments - beginning	\$ 864	\$ 1,232	\$ 8	\$ 129	\$ 2	\$ 1,894
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	525	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	525	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(525)	-	-	-	-	-
Cash and investments - ending	\$ 339	\$ 1,232	\$ 8	\$ 129	\$ 2	\$ 1,894

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Safety Seat Donations	Prosecutor Meth Prevention	Insurance	Auditor's Property Enforcement	Sheriff Tax Warrants	Civil Process Server
Cash and investments - beginning	\$ 1,203	\$ 482	\$ 513,651	\$ 70,248	\$ 470	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	19,430	10,072	2,038
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,456,265	-	-	-
Total receipts	-	-	4,456,265	19,430	10,072	2,038
Disbursements:						
Personal services	-	-	-	-	10,305	2,038
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	69,998	-	-
Other disbursements	-	-	4,195,871	70	-	-
Total disbursements	-	-	4,195,871	70,068	10,305	2,038
Excess (deficiency) of receipts over disbursements	-	-	260,394	(50,638)	(233)	-
Cash and investments - ending	\$ 1,203	\$ 482	\$ 774,045	\$ 19,610	\$ 237	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	M. R. U.	CC Project Income	14,228 Comm Dev Grant Fund	16,575 Victim Assistance IV	16,543 Operation T.I.P.	HAVA
Cash and investments - beginning	\$ 6,210	\$ 422,647	\$ 24,126	\$ 14,368	\$ 195	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	58,641	-	-
Charges for services	-	286,197	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	53,000	-	-	-	-
Total receipts	-	339,197	-	58,641	-	-
Disbursements:						
Personal services	-	194,283	-	39,547	-	-
Supplies	-	14,520	-	-	-	-
Other services and charges	-	132,547	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	23,405	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	364,755	-	39,547	-	-
Excess (deficiency) of receipts over disbursements	-	(25,558)	-	19,094	-	-
Cash and investments - ending	\$ 6,210	\$ 397,089	\$ 24,126	\$ 33,462	\$ 195	\$ 2

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Multi -Jurisdictional Meth Lab	D. A. R. E.	GC PSC (Prblm Slvng Crt)	EMA Planning / Foundation	I 69 Projects	Park And Recreation Donations
Cash and investments - beginning	\$ 148	\$ 350	\$ 22,829	\$ 41	\$ 1,900	\$ 6,753
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	395	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	117	-	-	-	-
Total receipts	-	117	395	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	117	-	-	-	-
Other services and charges	-	-	6,951	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	117	6,951	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(6,556)	-	-	-
Cash and investments - ending	\$ 148	\$ 350	\$ 16,273	\$ 41	\$ 1,900	\$ 6,753

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GAL/CASA State Capacity Buildi	Putnam Hull Ditch	Local Road And Bridge Matching	EMA Prepare/Womens Foundation	Local Hlth Emrgy Prep 93.069	Comm Certificate Sale Surplus
Cash and investments - beginning	\$ 27,263	\$ 6,003	\$ 199,072	\$ 2,220	\$ 1,504	\$ 850
Receipts:						
Taxes	-	946	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,584	-	1,000,000	-	25,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	5,000	-	795
Total receipts	9,584	946	1,000,000	5,000	25,000	795
Disbursements:						
Personal services	2,024	-	-	-	20,638	-
Supplies	-	-	-	-	-	-
Other services and charges	4,435	-	1,002,590	-	3,948	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	62
Total disbursements	6,459	-	1,002,590	-	24,586	62
Excess (deficiency) of receipts over disbursements	3,125	946	(2,590)	5,000	414	733
Cash and investments - ending	\$ 30,388	\$ 6,949	\$ 196,482	\$ 7,220	\$ 1,918	\$ 1,583

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Operation Pull Over 20,600	Hub Grant (Prosecutor)	Opioid Grant 93,788	COVID Vaccine II 93,268	Covid19 Test Site 93,323	Health Dep School Grant 93,354
Cash and investments - beginning	\$ 7,367	\$ 11,373	\$ 52,543	\$ -	\$ 87,230	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,221	20,891	-	57,269	20,075	385,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,796	-	70	-	-	-
Total receipts	7,017	20,891	70	57,269	20,075	385,000
Disbursements:						
Personal services	8,053	18,260	-	52,203	49,132	9,263
Supplies	-	5,264	-	-	2,366	240
Other services and charges	-	-	161	-	-	111
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,467	-	-
Other disbursements	-	-	-	12,187	-	-
Total disbursements	8,053	23,524	161	68,857	51,498	9,614
Excess (deficiency) of receipts over disbursements	(1,036)	(2,633)	(91)	(11,588)	(31,423)	375,386
Cash and investments - ending	\$ 6,331	\$ 8,740	\$ 52,452	\$ (11,588)	\$ 55,807	\$ 375,386

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pretrial Service (IN SupCt)	Community Crctns Grant Fund	ARP SubRcpt Body Cams	Sheriff Law Enfrmnt Trng Fund	Redevelopment Authority
Cash and investments - beginning	\$ 13,913	\$ -	\$ -	\$ 8,279	\$ 5,750
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	62,918	294,354	7,600	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,901	-
Other receipts	-	41,009	-	-	-
Total receipts	62,918	335,363	7,600	2,901	-
Disbursements:					
Personal services	46,474	241,610	-	-	-
Supplies	-	13,706	-	-	-
Other services and charges	16,470	23,668	-	5,798	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	7,600	-	-
Other disbursements	-	-	-	-	-
Total disbursements	62,944	278,984	7,600	5,798	-
Excess (deficiency) of receipts over disbursements	(26)	56,379	-	(2,897)	-
Cash and investments - ending	\$ 13,887	\$ 56,379	\$ -	\$ 5,382	\$ 5,750

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Gib Cnty Veterans Donations	Vaccine Clinic 93,268	CRF II Grant/IFA CFDA21.019	ARP 21,027 Coronavirus Localfi
Cash and investments - beginning	\$ 9,496	\$ 2,458	\$ 18,138	\$ 3,268,933
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	3,268,933
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	3,268,933
Disbursements:				
Personal services	-	1,421	-	775,080
Supplies	-	44	-	-
Other services and charges	-	-	-	27,500
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	96,178
Total disbursements	-	1,465	-	898,758
Excess (deficiency) of receipts over disbursements	-	(1,465)	-	2,370,175
Cash and investments - ending	\$ 9,496	\$ 993	\$ 18,138	\$ 5,639,108

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Com Crctns 2021 Grant Fund	Title IV-E 93.658	LATCF 21.032	Totals
Cash and investments - beginning	\$ 48,939	\$ -	\$ -	\$ 48,510,310
Receipts:				
Taxes	-	-	-	82,597,510
Licenses and permits	-	-	-	49,473
Intergovernmental receipts	-	4,347	50,000	14,021,176
Charges for services	-	-	-	3,855,788
Fines and forfeits	-	-	-	89,902
Other receipts	-	-	-	39,902,841
Total receipts	-	4,347	50,000	140,516,690
Disbursements:				
Personal services	-	-	-	16,974,243
Supplies	-	-	-	2,363,929
Other services and charges	-	1,561	-	12,284,144
Debt service - principal and interest	-	-	-	1,844,623
Capital outlay	-	-	-	4,999,842
Other disbursements	41,009	-	-	89,605,811
Total disbursements	41,009	1,561	-	128,072,592
Excess (deficiency) of receipts over disbursements	(41,009)	2,786	50,000	12,444,098
Cash and investments - ending	\$ 7,930	\$ 2,786	\$ 50,000	\$ 60,954,408

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OTHER INFORMATION

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 386,341</u>	<u>\$ -</u>

GIBSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental Activities				
Gibson County, Indiana Facilities Building Corporation	Construction of New Jail Facility	\$ 420,000	09-15-22*	08-1-32
Gibson County, Indiana Facilities Building Corporation	Courthouse Improvements	<u>168,000</u>	01-01-12	10-01-25
Total of annual lease payments		<u>\$ 588,000</u>		

*First lease payment to begin in 2024

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	GIBSON COUNTY COAL	\$ 10,893,826	\$ 745,000
Revenue bonds	OWENSVILLE NORTH EDA 2014	825,000	-
Revenue bonds	VUTEQ PROJECT	3,541,456	175,000
Notes and Loans Payable	BLAIR STORMONT DRAINAGE LOAN (SRF)	<u>63,100</u>	<u>15,000</u>
Total governmental activities		<u>15,323,382</u>	<u>935,000</u>
Totals		<u>\$ 15,323,382</u>	<u>\$ 935,000</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 569,000
Infrastructure	47,053,750
Buildings	26,312,982
Improvements other than buildings	7,200
Machinery, equipment, and vehicles	11,810,524
Construction in progress	1,725,531
Books and other	<u>417,048</u>
Total governmental activities	<u>87,896,035</u>
Total capital assets	<u>\$ 87,896,035</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.