

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/10/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael A. Watkins	01-01-23 to 12-31-24
County Treasurer	Mary Ann O'Neal	01-01-23 to 12-31-24
Clerk of the Circuit Court	Sherri Smith	01-01-23 to 12-31-24
County Sheriff	Bruce Vanoven	01-01-23 to 12-31-24
County Recorder	Tim Schurmeier	01-01-23 to 12-31-24
President of the Redevelopment Commission	Phil Young	01-01-23 to 12-31-24
President of the Board of County Commissioners	Kenneth Montgomery Warren Fleetwood	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Jeremy Overton	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, 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 August 21, 2024, 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

August 21, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
After Settlement Collections	\$ 1,176,977	\$ 1,107,111	\$ 1,176,977	\$ 1,107,111
Sheriff's Inmate Trust	12,240	209,838	206,679	15,399
Jail Commissary Fund	32,639	219,746	244,301	8,084
Clerk's Trust	772,109	3,314,163	3,253,901	832,371
Clerk's ISETS	5,469	308,465	306,389	7,545
Visitor's & Tourism Commission	152,094	277,277	327,270	102,101
GC Pros Bad Check Restitution	2,563	-	-	2,563
General	9,677,510	19,019,703	17,352,315	11,344,898
Accident Report	44,168	4,714	9,173	39,709
LIT- Economic Development (Edit)	2,768,452	3,570,355	2,836,761	3,502,046
City & Town Court Costs	857	11,288	11,330	815
Clerk's Records Perpetuation	67,520	34,547	53,923	48,144
Community Transition Program	5,514	3,400	-	8,914
Prisoner Reimbursement For Inc	11,057	4,274	-	15,331
Sales Disclosure County Share	21,055	9,867	952	29,970
Covered Bridge	3,997	3,700	2,576	5,121
Cumulative Bridge	2,977,913	1,675,414	795,747	3,857,580
Cumulative Building	1,596,212	355,331	693,042	1,258,501
Drug Free Community	77,191	20,941	20,760	77,372
Emergency Planning//RightToKno	20,105	6,304	11,997	14,412
Enhanced Access Fund	76,932	36,728	18,455	95,205
Firearms Training	74,031	15,740	13,963	75,808
General Drain Improvement	71,593	10,000	1,500	80,093
Health	425,183	416,749	424,978	416,954
Identification Security Protec	18,297	4,862	2,698	20,461
Local Health Maintenance	95,130	34,780	26,581	103,329
Local Road And Street	692,347	582,134	478,415	796,066
Motor Vehicle Hwy Restricted	2,439,068	2,348,874	1,570,366	3,217,576
Medical Care For Inmates	3,456	3,765	4,693	2,528
Misdemeanant	30,860	38,289	66,303	2,846
Motor Vehicle Highway	1,690,613	2,915,119	3,064,019	1,541,713
Auditor's Property Endorsement	19,610	18,900	463	38,047
Rainy Day	246,614	-	54,000	192,614
Recorder's Records Perpetuation	297,807	93,544	91,754	299,597
Riverboat	467,285	82,504	-	549,789
Sex And Violent Offender Admi	50,054	6,710	1,386	55,378
Storm Water Mngmnt Operating	-	2,200	-	2,200
Supplemental Public Def Service	235,863	114,805	90,184	260,484
Surplus Tax	61,109	30,353	67,311	24,151
Surveyor Corner Perpetuation	83,861	24,310	14,800	93,371
Tax Sale Fees	10,860	19,750	10,458	20,152
Tax Sale Redemption	9,110	52,419	57,783	3,746
Tax Sale Surplus	551,143	756,800	309,353	998,590
Local Health Dept Trust Acct	51,992	20,131	13,976	58,147
GAL/CASA	89,187	21,524	21,401	89,310
Auditor's Ineligible Deduction	14,804	-	-	14,804
County Elected Officials Train	30,342	5,052	8,099	27,295
County Offender Transportation	7,332	2,011	-	9,343
Statewide 9-1-1	452,807	390,397	291,317	551,887
Reassessment	320,581	152,642	171,072	302,151
LIT-Correctional/Rehab Facilit	5,226,071	2,122,324	951,632	6,396,763
Opioid Restricted	98,715	31,183	98,715	31,183
Adult Administrative (Probtn)	224,103	26,290	16,147	234,246
Juvenile Probation Admin	1,295	540	-	1,835
Suplmntl Adult Probatn Srvc	282,712	103,395	27,861	358,246
Supplemental Juvenile Probatn	1,835	945	-	2,780
Alternative Dispute Resolut	18,690	3,620	-	22,310
County User Fees	1,790	1,020	-	2,810
K-9	2,517	9,530	-	12,047
Collection Agency Fees	1,681	21	21	1,681
Payroll Clearing	49,113	2,317,709	2,323,123	43,699
Sheriff Pension Holding	-	41,419	41,419	-
Settlement	-	64,365,176	64,365,176	-
Wheel Tax	71	19,150	18,135	1,086

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sur Tax	-	701,100	637,892	63,208
CVET Agency	-	435,369	435,369	-
Financial Institution Tax	-	253,636	253,636	-
State Fines And Forfeitures	1,338	6,157	6,512	983
Infraction Judgements	2,606	35,118	37,724	-
Special Death Benefit	185	2,825	3,010	-
Sales Disclosure - States Shar	1,190	8,675	9,085	780
Coroner Training & Cont Ed	367	2,596	2,573	390
Interstate Compact State Share	63	2,000	1,875	188
Mortgage Recording Fees State	423	2,488	2,708	203
Child Restraint Violations Fin	25	375	400	-
Education Plate Fee Agency	-	244	244	-
Riverboat Revenue Sharing	135	185,632	185,767	-
Innkeepers Tax Collections	-	302,284	275,622	26,662
LIT Certified Shares	-	2,122,324	2,122,324	-
LIT Economic Development (Edit	-	5,305,811	5,305,811	-
93.563 Prosecutor PCA	16,174	5,658	2,611	19,221
IV-D Incentive 93.563	82,910	16,762	53,233	46,439
IV-D Pros Incentive 93.563	137,047	25,224	26,718	135,553
IV-D Clerk Incentive 93.563	112,448	16,762	2,517	126,693
Opioid Unrestricted	41,694	7,460	41,580	7,574
Public Health Crisis Response	-	1,000	-	1,000
EMPG Cyber Security 97.042	-	39,488	39,488	-
COVID-19 - Response 93.354	20,075	29,925	-	50,000
Scott Ditch	39,379	93,215	42,076	90,518
Hull Ditch	22,923	9,043	11,510	20,456
Maumee Ditch	128,586	82,388	181,835	29,139
Blair / Stormont Ditch	21,766	60,522	35,190	47,098
Wabash Levee	140,939	124,433	103,178	162,194
Black River	49,747	23,741	7,750	65,738
Patoka Conservancy	-	64,558	64,558	-
Upper Pigeon Creek Total Drain	93,045	64,394	72,421	85,018
Lillard Drainage	205,391	79,858	19,459	265,790
Metz Drainage	159,088	26,246	24,255	161,079
Brownlee Drainage	24,685	5,214	3,458	26,441
Reinhart Drainage	26,180	7,216	9,982	23,414
Robb Drainage	9,142	3,288	-	12,430
Aaron Trippett Drainage	12,676	5,131	6,088	11,719
McMullen Drainage	16,518	1,854	557	17,815
J C Moore Drainage	7,891	966	-	8,857
Greer Drainage	7,306	1,289	800	7,795
Sturgis Drainage	3,121	889	456	3,554
Miller Drainage	4,959	1,465	917	5,507
E S Farmer Drainage	12,369	1,066	-	13,435
Toelle Drainage	29,149	3,750	446	32,453
Comm Certificate Sale	11,870	-	-	11,870
Circuit Court User Fee	4,427	2,780	7,207	-
Jury Fee	227,056	11,337	-	238,393
Prosecutor Deferral User Fee	403,430	95,175	125,383	373,222
Law Enforcement Cont Ed	80,882	9,861	9,829	80,914
GAL/CASA SupCt	5,184	-	-	5,184
Alcohol/Drug User Fee	31,434	13,582	100	44,916
Circuit Social Service User Fe	5,208	-	-	5,208
Jail Bond Construction '22	29,901	24,533	54,433	1
Travel Vaccine	108	-	-	108
EMA Donations	339	-	-	339
Donations EMS	1,232	-	-	1,232
Donations EMA Canine	9	-	-	9
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	774,045	4,781,122	4,934,629	620,538

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sheriff Tax Warrants	236	8,321	8,460	97
Civil Process Server	-	1,338	1,338	-
M. R. U.	6,210	-	6,210	-
CC Project Income	397,090	304,944	381,291	320,743
14.228 Comm Dev Grant Fund	24,126	-	-	24,126
16.575 Victim Assistance IV	33,462	48,925	41,086	41,301
16.543 Operation T.I.P.	196	-	-	196
HAVA	2	-	-	2
Multi -Jurisdictional Meth Lab	148	-	-	148
D. A. R. E.	350	100	300	150
GC PSC (Prblm Slvng Crt)	16,272	1,030	330	16,972
EMA Planning / Foundation	41	-	-	41
I 69 Projects	1,900	-	-	1,900
Park And Recreation Donations	6,753	13,500	-	20,253
GAL/CASA State Capacity Buildi	30,388	-	13,272	17,116
Putnam Hull Ditch	6,949	930	-	7,879
Local Road And Bridge Matching	196,482	1,000,000	1,000,000	196,482
EMA Prepare/Womens Foundation	7,220	12,000	2,861	16,359
Local Hlth Emrgy Prep 93.069	1,918	50,000	26,918	25,000
Comm Certificate Sale Surplus	1,583	-	-	1,583
Operation Pull Over 20.600	6,331	4,700	4,271	6,760
Hub Grant (Prosecutor)	8,740	27,000	35,359	381
Opioid Grant 93.788	52,453	-	-	52,453
Sim Grant 93.788(Pretrial Svcs	60,000	-	-	60,000
COVID Vaccine II 93.268	(11,588)	11,588	-	-
COVID-19 - Test Site 93.323	35,732	60	35,792	-
Health Dep School Grant 93.354	375,386	-	18,897	356,489
Pretrial Service (IN SupCt)	13,887	64,268	58,598	19,557
Community Crctns Grant Fund	56,379	-	-	56,379
Sheriff Law Enfrcmnt Trng Fund	5,382	2,414	5,075	2,721
Redevelopment Authority	5,750	-	-	5,750
Gib Cnty Veterans Donations	9,496	-	690	8,806
Vaccine Clinic 93.268	993	-	993	-
CRF II Grant/IFA CFDA21.019	18,138	-	18,138	-
ARP 21.027 Coronavirus Localfi	5,639,108	31	1,959,646	3,679,493
Com Crctns 2023 Grant Fund	7,930	383,051	351,045	39,936
Title IV-E 93.658	2,786	8,785	-	11,571
LATCF 21.032	50,000	50,000	-	100,000
Pre-Trial Grant-PD	-	10,600	-	10,600
Patoka Union Twp EDA DS TIF	10	-	10	-
Owensville North ED TIF	481,176	843,083	903,424	420,835
Vuteq 2018 A B/I TIF	136,482	233,433	299,042	70,873
Gibson Coal 01 TIF	1	-	-	1
Gibson Coal 02 TIF	1	-	-	1
Gibson Coal 03 TIF	191,129	9,416	-	200,545
Gibson Coal 04 TIF	19,100	941	-	20,041
Ft. Branch Library TIF	763,202	3,061,120	3,824,322	-
South Gibson Teen Center TIF	1,000,000	1,000,000	155,000	1,845,000
County Feeder Roads TIF	-	680,723	680,723	-
EMS Building Project TIF	-	78,103	78,103	-
General Allocation Fund TIF	12,215,928	9,631,777	15,122,201	6,725,504
Princeton Wtr Projct TIF	2,047,936	-	2,047,936	-
New Princeton Road TIF	-	84,625	84,625	-
I-69 Improvement TIF	13,000	17,150	30,150	-
Toyota YMCA TIF	55,728	10,000,000	4,527,395	5,528,333
Totals	\$ 60,954,403	\$ 150,151,637	\$ 148,908,367	\$ 62,197,673

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 Redevelopment Authority was organized by the County as a separate body corporate and politic and as an instrumentality of the County pursuant to state statute for the purpose of financing and constructing and leasing local public improvements to the redevelopment commission of the County. A financial burden/benefit relationship exists between the County and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the County and is reported as the Redevelopment Authority fund.

The accompanying financial statement presents the financial information for the County and the Redevelopment Authority. Although it is a legally separate entity from the County, it exists to provide services entirely or almost entirely to the County, and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of 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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Holding Corporations

The County has entered into a capital lease with the Gibson County Facilities Holding 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 2023 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 during the year 2023 totaled \$951,632.

Note 8. 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. TeamCare 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 9. Combined Funds

Funds COVID-19 - Response 93.354 and COVID-19 - Test Site 93.323 were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

OTHER INFORMATION

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary Fund	Clerk's Trust	Clerk's ISETS
Cash and investments - beginning	\$ 1,176,977	\$ 12,240	\$ 32,639	\$ 772,109	\$ 5,469
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,107,111	209,838	219,746	3,314,163	308,465
Total receipts	1,107,111	209,838	219,746	3,314,163	308,465
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,176,977	206,679	244,301	3,253,901	306,389
Total disbursements	1,176,977	206,679	244,301	3,253,901	306,389
Excess (deficiency) of receipts over disbursements	(69,866)	3,159	(24,555)	60,262	2,076
Cash and investments - ending	\$ 1,107,111	\$ 15,399	\$ 8,084	\$ 832,371	\$ 7,545

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Visitor's & Tourism Commission	GC Pros Bad Check Restitution	General	Accident Report	LIT- Economic Development (Edit)
Cash and investments - beginning	\$ 152,094	\$ 2,563	\$ 9,677,510	\$ 44,168	\$ 2,768,452
Receipts:					
Taxes	-	-	12,326,019	-	-
Licenses and permits	-	-	11,260	-	-
Intergovernmental receipts	-	-	2,509,871	-	3,566,717
Charges for services	-	-	2,120,181	4,714	-
Fines and forfeits	-	-	101,594	-	-
Other receipts	277,277	-	1,950,778	-	3,638
Total receipts	277,277	-	19,019,703	4,714	3,570,355
Disbursements:					
Personal services	-	-	12,731,806	-	3,209
Supplies	-	-	517,948	9,173	-
Other services and charges	-	-	3,912,020	-	1,947,439
Debt service - principal and interest	-	-	-	-	160,736
Capital outlay	-	-	103,652	-	725,377
Other disbursements	327,270	-	86,889	-	-
Total disbursements	327,270	-	17,352,315	9,173	2,836,761
Excess (deficiency) of receipts over disbursements	(49,993)	-	1,667,388	(4,459)	733,594
Cash and investments - ending	\$ 102,101	\$ 2,563	\$ 11,344,898	\$ 39,709	\$ 3,502,046

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City & Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Prisoner Reimbursement For Inc	Sales Disclosure County Share
Cash and investments - beginning	\$ 857	\$ 67,520	\$ 5,514	\$ 11,057	\$ 21,055
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,048	-	-	-
Charges for services	-	33,483	3,400	4,274	8,645
Fines and forfeits	11,288	16	-	-	-
Other receipts	-	-	-	-	1,222
Total receipts	11,288	34,547	3,400	4,274	9,867
Disbursements:					
Personal services	-	16,215	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	37,708	-	-	952
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,330	-	-	-	-
Total disbursements	11,330	53,923	-	-	952
Excess (deficiency) of receipts over disbursements	(42)	(19,376)	3,400	4,274	8,915
Cash and investments - ending	\$ 815	\$ 48,144	\$ 8,914	\$ 15,331	\$ 29,970

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Covered Bridge	Cumulative Bridge	Cumulative Building	Drug Free Community
Cash and investments - beginning	\$ 3,997	\$ 2,977,913	\$ 1,596,212	\$ 77,191
Receipts:				
Taxes	-	1,371,369	330,619	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	276,845	24,712	-
Charges for services	3,700	27,200	-	20,941
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>3,700</u>	<u>1,675,414</u>	<u>355,331</u>	<u>20,941</u>
Disbursements:				
Personal services	-	194,137	-	-
Supplies	-	312,018	-	-
Other services and charges	2,576	289,592	24,686	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	668,356	-
Other disbursements	-	-	-	20,760
Total disbursements	<u>2,576</u>	<u>795,747</u>	<u>693,042</u>	<u>20,760</u>
Excess (deficiency) of receipts over disbursements	<u>1,124</u>	<u>879,667</u>	<u>(337,711)</u>	<u>181</u>
Cash and investments - ending	<u>\$ 5,121</u>	<u>\$ 3,857,580</u>	<u>\$ 1,258,501</u>	<u>\$ 77,372</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Emergency Planning//RightToKno	Enhanced Access Fund	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 20,105	\$ 76,932	\$ 74,031	\$ 71,593
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	6,304	36,728	15,740	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	10,000
Total receipts	<u>6,304</u>	<u>36,728</u>	<u>15,740</u>	<u>10,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	2,783	-	13,866	-
Other services and charges	9,214	18,455	97	1,500
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>11,997</u>	<u>18,455</u>	<u>13,963</u>	<u>1,500</u>
Excess (deficiency) of receipts over disbursements	<u>(5,693)</u>	<u>18,273</u>	<u>1,777</u>	<u>8,500</u>
Cash and investments - ending	<u>\$ 14,412</u>	<u>\$ 95,205</u>	<u>\$ 75,808</u>	<u>\$ 80,093</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	Motor Vehicle Hwy Restricted
Cash and investments - beginning	\$ 425,183	\$ 18,297	\$ 95,130	\$ 692,347	\$ 2,439,068
Receipts:					
Taxes	332,947	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,886	-	33,139	581,517	2,348,874
Charges for services	41,901	4,862	1,641	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,015	-	-	617	-
Total receipts	<u>416,749</u>	<u>4,862</u>	<u>34,780</u>	<u>582,134</u>	<u>2,348,874</u>
Disbursements:					
Personal services	382,229	-	24,577	-	94,687
Supplies	8,645	-	529	119,180	1,475,679
Other services and charges	34,104	2,698	1,475	359,235	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>424,978</u>	<u>2,698</u>	<u>26,581</u>	<u>478,415</u>	<u>1,570,366</u>
Excess (deficiency) of receipts over disbursements	<u>(8,229)</u>	<u>2,164</u>	<u>8,199</u>	<u>103,719</u>	<u>778,508</u>
Cash and investments - ending	<u>\$ 416,954</u>	<u>\$ 20,461</u>	<u>\$ 103,329</u>	<u>\$ 796,066</u>	<u>\$ 3,217,576</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Auditor's Property Endorsement	Rainy Day
Cash and investments - beginning	\$ 3,456	\$ 30,860	\$ 1,690,613	\$ 19,610	\$ 246,614
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,863,145	-	-
Charges for services	3,765	20,348	12,800	18,900	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,941	39,174	-	-
Total receipts	3,765	38,289	2,915,119	18,900	-
Disbursements:					
Personal services	-	-	2,419,376	-	-
Supplies	1,804	-	204,914	463	-
Other services and charges	2,889	-	437,038	-	54,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	66,303	2,691	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,693	66,303	3,064,019	463	54,000
Excess (deficiency) of receipts over disbursements	(928)	(28,014)	(148,900)	18,437	(54,000)
Cash and investments - ending	\$ 2,528	\$ 2,846	\$ 1,541,713	\$ 38,047	\$ 192,614

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Admi	Storm Water Mngmnt Operating	Supplemental Public Def Service
Cash and investments - beginning	\$ 297,807	\$ 467,285	\$ 50,054	\$ -	\$ 235,863
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	2,200	-
Intergovernmental receipts	-	82,504	-	-	-
Charges for services	93,544	-	6,710	-	22,572
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	92,233
Total receipts	93,544	82,504	6,710	2,200	114,805
Disbursements:					
Personal services	72,376	-	-	-	1,151
Supplies	-	-	1,386	-	6,975
Other services and charges	19,378	-	-	-	77,624
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	4,434
Other disbursements	-	-	-	-	-
Total disbursements	91,754	-	1,386	-	90,184
Excess (deficiency) of receipts over disbursements	1,790	82,504	5,324	2,200	24,621
Cash and investments - ending	\$ 299,597	\$ 549,789	\$ 55,378	\$ 2,200	\$ 260,484

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 61,109	\$ 83,861	\$ 10,860	\$ 9,110	\$ 551,143
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	24,310	19,550	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,353	-	200	52,419	756,800
Total receipts	30,353	24,310	19,750	52,419	756,800
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	14,800	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	67,311	-	10,458	57,783	309,353
Total disbursements	67,311	14,800	10,458	57,783	309,353
Excess (deficiency) of receipts over disbursements	(36,958)	9,510	9,292	(5,364)	447,447
Cash and investments - ending	\$ 24,151	\$ 93,371	\$ 20,152	\$ 3,746	\$ 998,590

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Dept Trust Acct	GAL/CASA	Auditor's Ineligible Deduction	County Elected Officials Train	County Offender Transportation
Cash and investments - beginning	\$ 51,992	\$ 89,187	\$ 14,804	\$ 30,342	\$ 7,332
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,119	21,507	-	190	-
Charges for services	-	-	-	4,862	2,011
Fines and forfeits	-	-	-	-	-
Other receipts	12	17	-	-	-
Total receipts	20,131	21,524	-	5,052	2,011
Disbursements:					
Personal services	11,592	11,998	-	-	-
Supplies	1,586	1,665	-	-	-
Other services and charges	798	7,738	-	8,099	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	13,976	21,401	-	8,099	-
Excess (deficiency) of receipts over disbursements	6,155	123	-	(3,047)	2,011
Cash and investments - ending	\$ 58,147	\$ 89,310	\$ 14,804	\$ 27,295	\$ 9,343

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Statewide 9-1-1	Reassessment	LIT-Correctional/Rehab Facilit	Opioid Restricted
Cash and investments - beginning	\$ 452,807	\$ 320,581	\$ 5,226,071	\$ 98,715
Receipts:				
Taxes	-	142,026	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	10,616	2,122,324	-
Charges for services	390,397	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	31,183
Total receipts	<u>390,397</u>	<u>152,642</u>	<u>2,122,324</u>	<u>31,183</u>
Disbursements:				
Personal services	167,064	134,999	-	-
Supplies	50	4,340	-	-
Other services and charges	124,203	31,733	-	-
Debt service - principal and interest	-	-	951,632	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	98,715
Total disbursements	<u>291,317</u>	<u>171,072</u>	<u>951,632</u>	<u>98,715</u>
Excess (deficiency) of receipts over disbursements	<u>99,080</u>	<u>(18,430)</u>	<u>1,170,692</u>	<u>(67,532)</u>
Cash and investments - ending	<u>\$ 551,887</u>	<u>\$ 302,151</u>	<u>\$ 6,396,763</u>	<u>\$ 31,183</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Administrative (Probtn)	Juvenile Probation Admin	Suplmntl Adult Probatn Srvcs	Supplemental Juvenile Probatn	Alternative Dispute Resolut
Cash and investments - beginning	\$ 224,103	\$ 1,295	\$ 282,712	\$ 1,835	\$ 18,690
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	26,290	540	99,560	945	3,620
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,835	-	-
Total receipts	<u>26,290</u>	<u>540</u>	<u>103,395</u>	<u>945</u>	<u>3,620</u>
Disbursements:					
Personal services	16,147	-	-	-	-
Supplies	-	-	9,086	-	-
Other services and charges	-	-	18,775	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,147</u>	<u>-</u>	<u>27,861</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,143</u>	<u>540</u>	<u>75,534</u>	<u>945</u>	<u>3,620</u>
Cash and investments - ending	<u>\$ 234,246</u>	<u>\$ 1,835</u>	<u>\$ 358,246</u>	<u>\$ 2,780</u>	<u>\$ 22,310</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County User Fees	K-9	Collection Agency Fees	Payroll Clearing	Sheriff Pension Holding
Cash and investments - beginning	\$ 1,790	\$ 2,517	\$ 1,681	\$ 49,113	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,020	-	-	-	41,419
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,530	21	2,317,709	-
Total receipts	1,020	9,530	21	2,317,709	41,419
Disbursements:					
Personal services	-	-	-	-	41,419
Supplies	-	-	-	-	-
Other services and charges	-	-	21	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	2,323,123	-
Total disbursements	-	-	21	2,323,123	41,419
Excess (deficiency) of receipts over disbursements	1,020	9,530	-	(5,414)	-
Cash and investments - ending	\$ 2,810	\$ 12,047	\$ 1,681	\$ 43,699	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 71	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	64,365,176	19,150	701,100	435,369	253,636
Total receipts	64,365,176	19,150	701,100	435,369	253,636
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	64,365,176	18,135	637,892	435,369	253,636
Total disbursements	64,365,176	18,135	637,892	435,369	253,636
Excess (deficiency) of receipts over disbursements	-	1,015	63,208	-	-
Cash and investments - ending	\$ -	\$ 1,086	\$ 63,208	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - States Shar	Coroner Training & Cont Ed
Cash and investments - beginning	\$ 1,338	\$ 2,606	\$ 185	\$ 1,190	\$ 367
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	8,675	2,596
Fines and forfeits	6,157	35,118	2,825	-	-
Other receipts	-	-	-	-	-
Total receipts	6,157	35,118	2,825	8,675	2,596
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,512	37,724	3,010	9,085	2,573
Total disbursements	6,512	37,724	3,010	9,085	2,573
Excess (deficiency) of receipts over disbursements	(355)	(2,606)	(185)	(410)	23
Cash and investments - ending	\$ 983	\$ -	\$ -	\$ 780	\$ 390

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interstate Compact State Share	Mortgage Recording Fees State	Child Restraint Violations Fin	Education Plate Fee Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 63	\$ 423	\$ 25	\$ -	\$ 135
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,000	2,488	-	-	-
Fines and forfeits	-	-	375	-	-
Other receipts	-	-	-	244	185,632
Total receipts	2,000	2,488	375	244	185,632
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,875	2,708	400	244	185,767
Total disbursements	1,875	2,708	400	244	185,767
Excess (deficiency) of receipts over disbursements	125	(220)	(25)	-	(135)
Cash and investments - ending	\$ 188	\$ 203	\$ -	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (Edit)	93.563 Prosecutor PCA	IV-D Incentive 93.563
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 16,174	\$ 82,910
Receipts:					
Taxes	302,284	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	668	16,762
Charges for services	-	-	-	4,990	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,122,324	5,305,811	-	-
Total receipts	<u>302,284</u>	<u>2,122,324</u>	<u>5,305,811</u>	<u>5,658</u>	<u>16,762</u>
Disbursements:					
Personal services	-	-	-	-	12,716
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,611	40,517
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	275,622	2,122,324	5,305,811	-	-
Total disbursements	<u>275,622</u>	<u>2,122,324</u>	<u>5,305,811</u>	<u>2,611</u>	<u>53,233</u>
Excess (deficiency) of receipts over disbursements	<u>26,662</u>	-	-	<u>3,047</u>	<u>(36,471)</u>
Cash and investments - ending	<u>\$ 26,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,221</u>	<u>\$ 46,439</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	IV-D Pros Incentive 93,563	IV-D Clerk Incentive 93,563	Opioid Unrestricted	Public Health Crisis Response	EMPG Cyber Security 97,042
Cash and investments - beginning	\$ 137,047	\$ 112,448	\$ 41,694	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,222	16,762	-	1,000	39,488
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2	-	7,460	-	-
Total receipts	25,224	16,762	7,460	1,000	39,488
Disbursements:					
Personal services	19,085	2,517	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,633	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	39,488
Other disbursements	-	-	41,580	-	-
Total disbursements	26,718	2,517	41,580	-	39,488
Excess (deficiency) of receipts over disbursements	(1,494)	14,245	(34,120)	1,000	-
Cash and investments - ending	\$ 135,553	\$ 126,693	\$ 7,574	\$ 1,000	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID-19 - Response 93,354	Scott Ditch	Hull Ditch	Maumee Ditch	Blair / Stormont Ditch
Cash and investments - beginning	\$ 20,075	\$ 39,379	\$ 22,923	\$ 128,586	\$ 21,766
Receipts:					
Taxes	-	93,215	9,043	82,388	60,522
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,925	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>29,925</u>	<u>93,215</u>	<u>9,043</u>	<u>82,388</u>	<u>60,522</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	360	-	-
Other services and charges	-	42,076	11,150	181,835	8,612
Debt service - principal and interest	-	-	-	-	16,578
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	10,000
Total disbursements	<u>-</u>	<u>42,076</u>	<u>11,510</u>	<u>181,835</u>	<u>35,190</u>
Excess (deficiency) of receipts over disbursements	<u>29,925</u>	<u>51,139</u>	<u>(2,467)</u>	<u>(99,447)</u>	<u>25,332</u>
Cash and investments - ending	<u>\$ 50,000</u>	<u>\$ 90,518</u>	<u>\$ 20,456</u>	<u>\$ 29,139</u>	<u>\$ 47,098</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage
Cash and investments - beginning	\$ 140,939	\$ 49,747	\$ -	\$ 93,045	\$ 205,391
Receipts:					
Taxes	82,967	23,741	64,558	64,394	79,858
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	41,466	-	-	-	-
Total receipts	<u>124,433</u>	<u>23,741</u>	<u>64,558</u>	<u>64,394</u>	<u>79,858</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	9,012	-	-	-	-
Other services and charges	59,166	7,750	-	72,421	19,459
Debt service - principal and interest	-	-	-	-	-
Capital outlay	35,000	-	-	-	-
Other disbursements	-	-	64,558	-	-
Total disbursements	<u>103,178</u>	<u>7,750</u>	<u>64,558</u>	<u>72,421</u>	<u>19,459</u>
Excess (deficiency) of receipts over disbursements	<u>21,255</u>	<u>15,991</u>	<u>-</u>	<u>(8,027)</u>	<u>60,399</u>
Cash and investments - ending	<u>\$ 162,194</u>	<u>\$ 65,738</u>	<u>\$ -</u>	<u>\$ 85,018</u>	<u>\$ 265,790</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Metz Drainage	Brownlee Drainage	Reinhart Drainage	Robb Drainage	Aaron Trippett Drainage
Cash and investments - beginning	\$ 159,088	\$ 24,685	\$ 26,180	\$ 9,142	\$ 12,676
Receipts:					
Taxes	26,246	5,214	7,216	3,288	5,131
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>26,246</u>	<u>5,214</u>	<u>7,216</u>	<u>3,288</u>	<u>5,131</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	24,255	3,458	9,982	-	6,088
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>24,255</u>	<u>3,458</u>	<u>9,982</u>	<u>-</u>	<u>6,088</u>
Excess (deficiency) of receipts over disbursements	<u>1,991</u>	<u>1,756</u>	<u>(2,766)</u>	<u>3,288</u>	<u>(957)</u>
Cash and investments - ending	<u>\$ 161,079</u>	<u>\$ 26,441</u>	<u>\$ 23,414</u>	<u>\$ 12,430</u>	<u>\$ 11,719</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	McMullen Drainage	J C Moore Drainage	Greer Drainage	Sturgis Drainage	Miller Drainage
Cash and investments - beginning	\$ 16,518	\$ 7,891	\$ 7,306	\$ 3,121	\$ 4,959
Receipts:					
Taxes	1,854	966	1,289	889	1,465
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,854</u>	<u>966</u>	<u>1,289</u>	<u>889</u>	<u>1,465</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	557	-	800	456	917
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>557</u>	<u>-</u>	<u>800</u>	<u>456</u>	<u>917</u>
Excess (deficiency) of receipts over disbursements	<u>1,297</u>	<u>966</u>	<u>489</u>	<u>433</u>	<u>548</u>
Cash and investments - ending	<u>\$ 17,815</u>	<u>\$ 8,857</u>	<u>\$ 7,795</u>	<u>\$ 3,554</u>	<u>\$ 5,507</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	E S Farmer Drainage	Toelle Drainage	Comm Certificate Sale	Circuit Court User Fee	Jury Fee
Cash and investments - beginning	\$ 12,369	\$ 29,149	\$ 11,870	\$ 4,427	\$ 227,056
Receipts:					
Taxes	1,066	3,750	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,337
Other receipts	-	-	-	2,780	-
Total receipts	<u>1,066</u>	<u>3,750</u>	<u>-</u>	<u>2,780</u>	<u>11,337</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	446	-	3,530	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,677	-
Total disbursements	<u>-</u>	<u>446</u>	<u>-</u>	<u>7,207</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,066</u>	<u>3,304</u>	<u>-</u>	<u>(4,427)</u>	<u>11,337</u>
Cash and investments - ending	<u>\$ 13,435</u>	<u>\$ 32,453</u>	<u>\$ 11,870</u>	<u>\$ -</u>	<u>\$ 238,393</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor Deferral User Fee	Law Enforcement Cont Ed	GAL/CASA SupCt	Alcohol/Drug User Fee	Circuit Social Service User Fe
Cash and investments - beginning	\$ 403,430	\$ 80,882	\$ 5,184	\$ 31,434	\$ 5,208
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	95,014	-	-	13,582	-
Fines and forfeits	-	9,861	-	-	-
Other receipts	161	-	-	-	-
Total receipts	95,175	9,861	-	13,582	-
Disbursements:					
Personal services	11,470	-	-	-	-
Supplies	18,426	-	-	-	-
Other services and charges	70,807	-	-	100	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	24,680	-	-	-	-
Other disbursements	-	9,829	-	-	-
Total disbursements	125,383	9,829	-	100	-
Excess (deficiency) of receipts over disbursements	(30,208)	32	-	13,482	-
Cash and investments - ending	\$ 373,222	\$ 80,914	\$ 5,184	\$ 44,916	\$ 5,208

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jail Bond Construction '22	Travel Vaccine	EMA Donations	Donations EMS	Donations EMA Canine
Cash and investments - beginning	\$ 29,901	\$ 108	\$ 339	\$ 1,232	\$ 9
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,533	-	-	-	-
Total receipts	24,533	-	-	-	-
Disbursements:					
Personal services	8,060	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	46,373	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	54,433	-	-	-	-
Excess (deficiency) of receipts over disbursements	(29,900)	-	-	-	-
Cash and investments - ending	\$ 1	\$ 108	\$ 339	\$ 1,232	\$ 9

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pocket Of Need Donations	Gibson County Safe Kids Donati	Health Fair Donations	Child Safety Seat Donations	Prosecutor Meth Prevention
Cash and investments - beginning	\$ 129	\$ 2	\$ 1,894	\$ 1,203	\$ 482
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	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 129	\$ 2	\$ 1,894	\$ 1,203	\$ 482

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Insurance	Sheriff Tax Warrants	Civil Process Server	M. R. U.	CC Project Income
Cash and investments - beginning	\$ 774,045	\$ 236	\$ -	\$ 6,210	\$ 397,090
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	8,321	1,338	-	304,944
Fines and forfeits	-	-	-	-	-
Other receipts	4,781,122	-	-	-	-
Total receipts	4,781,122	8,321	1,338	-	304,944
Disbursements:					
Personal services	-	8,460	1,338	-	136,185
Supplies	-	-	-	-	22,068
Other services and charges	-	-	-	-	119,935
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	6,210	103,103
Other disbursements	4,934,629	-	-	-	-
Total disbursements	4,934,629	8,460	1,338	6,210	381,291
Excess (deficiency) of receipts over disbursements	(153,507)	(139)	-	(6,210)	(76,347)
Cash and investments - ending	\$ 620,538	\$ 97	\$ -	\$ -	\$ 320,743

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	14.228 Comm Dev Grant Fund	16.575 Victim Assistance IV	16.543 Operation T.I.P.	HAVA	Multi -Jurisdictional Meth Lab
Cash and investments - beginning	\$ 24,126	\$ 33,462	\$ 196	\$ 2	\$ 148
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	48,925	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	48,925	-	-	-
Disbursements:					
Personal services	-	41,086	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	41,086	-	-	-
Excess (deficiency) of receipts over disbursements	-	7,839	-	-	-
Cash and investments - ending	\$ 24,126	\$ 41,301	\$ 196	\$ 2	\$ 148

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	D. A. R. E.	GC PSC (Prblm Slvng Crt)	EMA Planning / Foundation	I 69 Projects	Park And Recreation Donations
Cash and investments - beginning	\$ 350	\$ 16,272	\$ 41	\$ 1,900	\$ 6,753
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,030	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100	-	-	-	13,500
Total receipts	100	1,030	-	-	13,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	300	229	-	-	-
Other services and charges	-	101	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	300	330	-	-	-
Excess (deficiency) of receipts over disbursements	(200)	700	-	-	13,500
Cash and investments - ending	\$ 150	\$ 16,972	\$ 41	\$ 1,900	\$ 20,253

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	GAL/CASA State Capacity Buildi	Putnam Hull Ditch	Local Road And Bridge Matching	EMA Prepare/Womens Foundation	Local Hlth Emrgy Prep 93.069
Cash and investments - beginning	\$ 30,388	\$ 6,949	\$ 196,482	\$ 7,220	\$ 1,918
Receipts:					
Taxes	-	930	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,000,000	-	50,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	12,000	-
Total receipts	-	930	1,000,000	12,000	50,000
Disbursements:					
Personal services	9,047	-	-	-	21,530
Supplies	-	-	-	2,861	-
Other services and charges	4,225	-	1,000,000	-	5,388
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	13,272	-	1,000,000	2,861	26,918
Excess (deficiency) of receipts over disbursements	(13,272)	930	-	9,139	23,082
Cash and investments - ending	\$ 17,116	\$ 7,879	\$ 196,482	\$ 16,359	\$ 25,000

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm Certificate Sale Surplus	Operation Pull Over 20.600	Hub Grant (Prosecutor)	Opioid Grant 93.788	Sim Grant 93.788(Pretrial Svcs)
Cash and investments - beginning	\$ 1,583	\$ 6,331	\$ 8,740	\$ 52,453	\$ 60,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	27,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,700	-	-	-
Total receipts	-	4,700	27,000	-	-
Disbursements:					
Personal services	-	4,271	27,266	-	-
Supplies	-	-	8,093	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	4,271	35,359	-	-
Excess (deficiency) of receipts over disbursements	-	429	(8,359)	-	-
Cash and investments - ending	\$ 1,583	\$ 6,760	\$ 381	\$ 52,453	\$ 60,000

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID Vaccine II 93,268	COVID-19 - Test Site 93,323	Health Dep School Grant 93,354	Pretrial Service (IN SupCt)	Community Crctns Grant Fund
Cash and investments - beginning	\$ (11,588)	\$ 35,732	\$ 375,386	\$ 13,887	\$ 56,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,588	-	-	64,268	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	60	-	-	-
Total receipts	11,588	60	-	64,268	-
Disbursements:					
Personal services	-	35,792	14,102	43,798	-
Supplies	-	-	3,120	-	-
Other services and charges	-	-	-	14,800	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,675	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	35,792	18,897	58,598	-
Excess (deficiency) of receipts over disbursements	11,588	(35,732)	(18,897)	5,670	-
Cash and investments - ending	\$ -	\$ -	\$ 356,489	\$ 19,557	\$ 56,379

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Law Enfrmnt Trng Fund	Redevelopment Authority	Gib Cnty Veterans Donations	Vaccine Clinic 93.268	CRF II Grant/IFA CFDA21.019
Cash and investments - beginning	\$ 5,382	\$ 5,750	\$ 9,496	\$ 993	\$ 18,138
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,414	-	-	-	-
Total receipts	<u>2,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	993	-
Other services and charges	5,075	-	690	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	18,138
Total disbursements	<u>5,075</u>	<u>-</u>	<u>690</u>	<u>993</u>	<u>18,138</u>
Excess (deficiency) of receipts over disbursements	<u>(2,661)</u>	<u>-</u>	<u>(690)</u>	<u>(993)</u>	<u>(18,138)</u>
Cash and investments - ending	<u>\$ 2,721</u>	<u>\$ 5,750</u>	<u>\$ 8,806</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ARP 21.027 Coronavirus Localfi	Com Crctns 2023 Grant Fund	Title IV-E 93.658	LATCF 21.032	Pre-Trial Grant-PD
Cash and investments - beginning	\$ 5,639,108	\$ 7,930	\$ 2,786	\$ 50,000	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	383,051	8,785	50,000	-
Charges for services	-	-	-	-	10,600
Fines and forfeits	-	-	-	-	-
Other receipts	31	-	-	-	-
Total receipts	31	383,051	8,785	50,000	10,600
Disbursements:					
Personal services	-	278,719	-	-	-
Supplies	273,200	14,457	-	-	-
Other services and charges	60,808	57,869	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,539,449	-	-	-	-
Other disbursements	86,189	-	-	-	-
Total disbursements	1,959,646	351,045	-	-	-
Excess (deficiency) of receipts over disbursements	(1,959,615)	32,006	8,785	50,000	10,600
Cash and investments - ending	\$ 3,679,493	\$ 39,936	\$ 11,571	\$ 100,000	\$ 10,600

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Patoka Union Twp EDA DS TIF	Owensville North ED TIF	Vuteq 2018 A B/I TIF	Gibson Coal 01 TIF	Gibson Coal 02 TIF
Cash and investments - beginning	\$ 10	\$ 481,176	\$ 136,482	\$ 1	\$ 1
Receipts:					
Taxes	-	837,993	140,885	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,090	92,548	-	-
Total receipts	-	843,083	233,433	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10	3,000	-	-	-
Debt service - principal and interest	-	900,424	124,042	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	175,000	-	-
Total disbursements	10	903,424	299,042	-	-
Excess (deficiency) of receipts over disbursements	(10)	(60,341)	(65,609)	-	-
Cash and investments - ending	\$ -	\$ 420,835	\$ 70,873	\$ 1	\$ 1

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Gibson Coal 03 TIF	Gibson Coal 04 TIF	Ft. Branch Library TIF	South Gibson Teen Center TIF
Cash and investments - beginning	\$ 191,129	\$ 19,100	\$ 763,202	\$ 1,000,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	9,416	941	3,061,120	1,000,000
Total receipts	9,416	941	3,061,120	1,000,000
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	133,614	155,000
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	3,690,708	-
Other disbursements	-	-	-	-
Total disbursements	-	-	3,824,322	155,000
Excess (deficiency) of receipts over disbursements	9,416	941	(763,202)	845,000
Cash and investments - ending	\$ 200,545	\$ 20,041	\$ -	\$ 1,845,000

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Feeder Roads TIF	EMS Building Project TIF	General Allocation Fund TIF	Princeton Wtr Projct TIF
Cash and investments - beginning	\$ -	\$ -	\$ 12,215,928	\$ 2,047,936
Receipts:				
Taxes	-	-	8,788,856	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	680,723	78,103	842,921	-
Total receipts	680,723	78,103	9,631,777	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	14,870	78,103	110,480	221,156
Debt service - principal and interest	-	-	-	-
Capital outlay	665,853	-	-	1,826,780
Other disbursements	-	-	15,011,721	-
Total disbursements	680,723	78,103	15,122,201	2,047,936
Excess (deficiency) of receipts over disbursements	-	-	(5,490,424)	(2,047,936)
Cash and investments - ending	\$ -	\$ -	\$ 6,725,504	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	New Princeton Road TIF	I-69 Improvement TIF	Toyota YMCA TIF	Totals
Cash and investments - beginning	\$ -	\$ 13,000	\$ 55,728	\$ 60,954,403
Receipts:				
Taxes	-	-	-	25,192,988
Licenses and permits	-	-	-	13,460
Intergovernmental receipts	-	-	-	16,261,458
Charges for services	-	-	-	3,582,455
Fines and forfeits	-	-	-	178,571
Other receipts	<u>84,625</u>	<u>17,150</u>	<u>10,000,000</u>	<u>104,922,705</u>
Total receipts	<u>84,625</u>	<u>17,150</u>	<u>10,000,000</u>	<u>150,151,637</u>
Disbursements:				
Personal services	-	-	-	16,998,424
Supplies	-	-	-	3,045,209
Other services and charges	84,625	17,150	729,549	10,876,294
Debt service - principal and interest	-	-	-	2,153,412
Capital outlay	-	-	3,797,846	13,301,605
Other disbursements	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>102,533,423</u>
Total disbursements	<u>84,625</u>	<u>30,150</u>	<u>4,527,395</u>	<u>148,908,367</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(13,000)</u>	<u>5,472,605</u>	<u>1,243,270</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,528,333</u>	<u>\$ 62,197,673</u>

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,375,042</u>	<u>\$ 1,327,088</u>

GIBSON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Gibson County Facilities Holding Corporation	Courthouse Renovation	\$ 158,000	01/01/11	10/01/25
Gibson County, Indiana Facilities Building Corporation	New Jail Construction	<u>1,504,137</u>	01/15/23	01/15/42
Total governmental activities		<u>1,662,137</u>		
Total of annual lease payments		<u>\$ 1,662,137</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	GIBSON COUNTY COAL	\$ 10,446,657	\$ 845,000
Revenue bonds	OWENSVILLE NORTH EDA 2014	825,000	-
Revenue bonds	VUTEQ PROJECT	3,417,414	170,000
Notes and Loans Payable	BLAIR STORMONT DRAINAGE LOAN (SRF)	<u>48,100</u>	<u>15,600</u>
Total governmental activities		<u>14,737,171</u>	<u>1,030,600</u>
Totals		<u>\$ 14,737,171</u>	<u>\$ 1,030,600</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 445,035
Infrastructure	47,237,136
Buildings	26,623,937
Improvements other than buildings	59,599
Machinery, equipment, and vehicles	13,590,385
Construction in progress	2,523,066
Books and other	<u>425,548</u>
Total governmental activities	<u>90,904,706</u>
Total capital assets	<u>\$ 90,904,706</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/>.