

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
12/22/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherri Smith	01-01-13 to 12-31-16
County Treasurer	Mary B. Key	01-01-15 to 12-31-18
Clerk of the Circuit Court	James R. Morrow	01-01-15 to 12-31-18
County Sheriff	Timothy Bottoms	01-01-15 to 12-31-18
County Recorder	Tonya Thompson	01-01-15 to 12-31-18
President of the Board of County Commissioners	Stephen E. Bottoms Gerald Bledsoe	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Jeremy Overton	01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

We have examined the accompanying financial statement of Gibson County (County) for the period of January 1, 2015 to December 31, 2015. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2015.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2015, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

August 1, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 1,021,662	\$ 842,760	\$ 1,021,662	\$ 842,760
Sheriff's Inmate Trust	12,852	216,538	221,209	8,181
GC Pros Bad Check Restitution	1,863	300	-	2,163
Jail Commissary	1,688	193,344	170,587	24,445
Clerk's Trust	507,793	3,278,945	3,345,275	441,463
General	3,263,493	12,647,416	12,982,574	2,928,335
Accident Report	11,190	8,203	2,289	17,104
Bid Deposits And Bonds Holding	19,000	5,000	23,000	1,000
Cedit County Share	1,426,395	2,598,111	2,658,997	1,365,509
City And Town Court Costs	1,479	10,153	9,934	1,698
Clerk's Records Perpetuation	165,450	31,397	94,582	102,265
Community Corrections	2	278,083	255,002	23,083
Community Transition Program	27,791	17,000	2,450	42,341
Congressional School Interest	8,772	-	1,245	7,527
Congressional School Principal	31,133	-	-	31,133
Prisoner Reimbursement For Incarceration	6,468	20,664	5,293	21,839
Sales Disclosure - County Share	10,133	4,130	1,850	12,413
Covered Bridge	9,208	3,700	4,129	8,779
Cumulative Bridge	767,010	1,378,087	918,543	1,226,554
Cumulative Building	719,917	310,245	-	1,030,162
Drug Free Community	1,807	706	-	2,513
Emergency Planning/Right To Know	7,726	5,755	4,287	9,194
Firearms Training	10,593	11,110	7,302	14,401
General Drain Improvement	91,093	7,000	17,500	80,593
Health	211,865	310,250	331,789	190,326
Identification Security Protection	54,203	2,514	805	55,912
Levy Excess	1,174	-	-	1,174
Local Health Maintenance	87,402	42,006	39,309	90,099
Local Road And Street	256,131	298,867	350,000	204,998
Medical Care For Inmates	1,767	4,749	3,907	2,609
Misdemeanant	7	23,813	-	23,820
Motor Vehicle Highway	1,930,937	4,000,809	3,867,321	2,064,425
Rainy Day	399,548	-	31,681	367,867
Reassessment - 2015	486,861	135,459	107,447	514,873
Recorder's Records Perpetuation	168,732	62,538	58,385	172,885
Riverboat	335,202	88,456	22,383	401,275
Sex And Violent Offender Administration	11,577	3,443	-	15,020
Supplemental Public Defender Services	93,739	17,487	16,916	94,310
Surplus Tax	54,858	20,411	22,338	52,931
Surveyor's Corner Perpetuation	29,507	7,840	14,294	23,053
Tax Sale Fees	15,403	5,345	5,824	14,924
Tax Sale Redemption	3,237	64,501	67,738	-
Tax Sale Surplus	447,360	98,466	208,179	337,647
Local Health Department Trust Account	15,701	21,723	18,584	18,840
GAL/CASA	37,229	28,689	41,312	24,606
Auditor's Ineligible Deduction	180,862	38,629	25,430	194,061
County Elected Officials Training	10,065	2,988	1,986	11,067
County Offender Transportation Fund	-	563	-	563
Statewide 911	121,545	323,076	292,926	151,695
Supplemental Adult Probation Services	8,633	1,170	-	9,803
Alternative Dispute Resolution	7,710	4,180	475	11,415
K-9	2,517	-	-	2,517
Collection Agency Fees	1,778	2,070	2,117	1,731
Patoka Union Twp EDA DS	87,906	6,956,616	7,044,495	27
Patoka Union Twp EDA CP	7,114,190	12,780,191	10,837,169	9,057,212
Owensville North EDA DA	-	23,497	11,748	11,749
Owensville North EDA CP	538,946	54	227,381	311,619
Payroll Clearing	23,409	3,576,341	3,576,624	23,126
Sheriff Pension Holding	-	26,091	21,594	4,497
Settlement	-	41,933,577	41,933,577	-
Wheel Tax	-	39,181	39,181	-
Sur Tax	-	579,103	579,103	-
CVET Agency	-	408,373	408,373	-
Financial Institution Tax	-	162,520	162,520	-

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
State Fines And Forfeitures	391	3,992	3,013	1,370
Infraction Judgements	1,589	31,344	28,596	4,337
Overweight Vehicle Fines	-	4,628	4,456	172
Special Death Benefit	-	2,530	2,183	347
Sales Disclosure - State Share	405	4,080	3,895	590
Coroners Training & Con't Education	308	2,526	2,614	220
Interstate Compact - State Share	375	1,063	1,250	188
Mortgage Recording Fees - State Share	203	2,900	2,608	495
Sex And Violent Offender Admin - State	15	383	346	52
Child Restraint Violations	-	475	375	100
Inheritance Tax	8,096	4,408	12,504	-
Education Plate Fees Agency	-	356	356	-
Riverboat Revenue Sharing	-	198,469	198,469	-
Innkeepers Tax Collections	-	254,650	254,650	-
Cedit Distribution	-	3,835,214	3,835,214	-
93.563 Prosecutor PCA	9,809	4,628	2,149	12,288
93.563 Title IV-D Incentive	77,473	16,928	37,165	57,236
93.563 Prosecutor IV-D Incentive-Post Oct '99	68,307	25,464	12,397	81,374
93.563 Clerk IV-D Incentive-Post Oct '99	2,588	16,928	4,400	15,116
Scott Ditch	40,303	36,415	28,345	48,373
Hull Ditch	15,948	3,931	16,860	3,019
Maumee Ditch	3,582	31,894	26,704	8,772
Blair/Stormont	6,135	20,768	21,129	5,774
Wabash Levee	33,996	85,336	97,604	21,728
Black River	67,742	23,829	44,384	47,187
Patoka Conservancy	-	69,227	69,227	-
Upper Pigeon Creek Total Drain	98,837	61,781	46,597	114,021
Lillard Drainage	21,795	19,620	3,937	37,478
Metz Drainage	58,364	25,742	17,785	66,321
Brownlee Drainage	8,407	14,313	18,153	4,567
Reinhart Drainage	11,376	6,334	5,269	12,441
Robb	2,030	4,122	3,750	2,402
Trippett Drainage	13,099	5,054	8,135	10,018
Mcmullen Drainage	6,901	1,859	1,432	7,328
J C Moore Drainage	4,498	938	-	5,436
Greer Drainage	9,801	1,278	800	10,279
Sturgis Drainage	1,062	4,868	4,631	1,299
Miller Drainage	5,265	1,849	136	6,978
E S Farmer	5,375	984	409	5,950
Toelle Drainage	15,025	3,750	-	18,775
Comm Certificate Sale	1,788	2,895	-	4,683
Superior Court User Fees	283,400	313,681	372,521	224,560
Sup Crt Administration Fee	148,796	27,490	17,931	158,355
Circuit Crt Prob Admin	25,710	10,108	-	35,818
Circuit Court User Fee	127,295	56,087	28,893	154,489
Jury Fee	165,828	5,771	-	171,599
Prosecutor Deferral User Fee	32,299	85,750	61,818	56,231
Co Law Enforcement Cont Ed	80,195	9,867	7,025	83,037
Superior Court Cash Bond Adm Fund	158,318	20,600	-	178,918
Superior Ct Alcohol & Drug Fee	72,944	44,081	52,381	64,644
Circuit Social Service User Fee	4,355	2,500	1,708	5,147
Circuit Bond Adm Fee	12,264	4,445	2,558	14,151
EMA/ Misc/ Walmart/ Toyota Donation	5,000	-	-	5,000
Donations EMS	2,605	-	-	2,605
Donations EMA Canine	605	272	732	145
Pocket Of Need Donations	961	-	833	128
Gibson County Safe Kids Donation	2	-	-	2
Health Fair Donations	1,174	2,690	2,642	1,222
Child Safety Seat Donations	1,203	-	-	1,203
Prosecutor Meth Prevention	283	-	-	283
Self Insurance (Health)	1,080,835	3,734,550	3,735,995	1,079,390
Auditors Property Transfer Fee	24,127	9,480	16,489	17,118
Superior GAL/CASA	5,184	-	-	5,184
Distressed Road Repayment	330,642	66,128	-	396,770

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

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Travel Vaccine	8,341	32,582	34,330	6,593
Sheriff Tax Warrants	1,687	16,508	16,569	1,626
Civil Process Server	60	1,324	1,084	300
M R U	3,381	2,000	390	4,991
CC Project Income	253,728	214,438	169,732	298,434
14.228 Comm Dev Grant Fund	24,126	-	-	24,126
11.555 Homeland Sec/EMPG Perf	282	-	282	-
16.575 Victim Assistance IV	7,139	24,216	29,928	1,427
20.600 Operation Pull Over	17,144	7,221	7,765	16,600
93.069 Bio Terrorism	7,725	2,744	8,961	1,508
16.543 Operation T.I.P.	1,265	4,946	631	5,580
HAVA	2	-	-	2
Tobacco Prevention & Cessation	-	16,567	16,527	40
Multi-Jurisdictional Meth Lab	140	-	-	140
D.A.R.E.	650	1,100	600	1,150
Comm Certificate Sale Surplus	3,900	-	-	3,900
Gibson County Drug Court	26,880	12,062	-	38,942
EMA Womens Foundation	1,500	250	1,750	-
EMA Planning/Foundation	50	-	-	50
I-69 Projects	1,900	-	-	1,900
20.703 HMEP	-	9,400	9,400	-
97.042 EMPG Competitive Grant	-	8,414	8,414	-
97.067 Mitigation Planning	-	2,449	2,449	-
Park And Recreation Donation Fund	-	100	-	100
Christmas Decorations Donation Fund	-	805	805	-
Prosecutor Hub Grant	-	10,000	7,909	2,091
Blight Program	-	18,054	15,379	2,675
Courthouse Security	-	12,500	12,374	126
Totals	<u>\$ 24,389,332</u>	<u>\$ 103,593,166</u>	<u>\$ 101,589,353</u>	<u>\$ 26,393,145</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. Receipt

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

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

Licenses and permits, which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, dog tax 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, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

Other receipts, which include amounts received from various sources 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, which include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

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

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

Debt service - principal and interest, which includes 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, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Holding Corporations

The County has entered into capital leases with the Gibson County Facilities Holding Corporation and the Gibson County Redevelopment Authority (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be related-parties of the County. Lease payments during the year 2015 totaled \$116,859 and \$598,869, respectively.

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OTHER INFORMATION - UNEXAMINED

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

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	GC Pros Bad Check Restitution	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 1,021,662	\$ 12,852	\$ 1,863	\$ 1,688	\$ 507,793	\$ 3,263,493	\$ 11,190
Receipts:							
Taxes	-	-	-	-	-	9,325,269	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	773,065	-
Charges for services	-	-	-	-	-	1,917,634	8,203
Fines and forfeits	-	216,538	-	193,344	3,278,945	140,079	-
Other receipts	842,760	-	300	-	-	491,369	-
Total receipts	<u>842,760</u>	<u>216,538</u>	<u>300</u>	<u>193,344</u>	<u>3,278,945</u>	<u>12,647,416</u>	<u>8,203</u>
Disbursements:							
Personal services	-	-	-	-	-	9,484,748	-
Supplies	-	-	-	-	-	503,686	2,289
Other services and charges	-	-	-	-	-	2,588,437	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	98,841	-
Other disbursements	1,021,662	221,209	-	170,587	3,345,275	306,862	-
Total disbursements	<u>1,021,662</u>	<u>221,209</u>	<u>-</u>	<u>170,587</u>	<u>3,345,275</u>	<u>12,982,574</u>	<u>2,289</u>
Excess (deficiency) of receipts over disbursements	<u>(178,902)</u>	<u>(4,671)</u>	<u>300</u>	<u>22,757</u>	<u>(66,330)</u>	<u>(335,158)</u>	<u>5,914</u>
Cash and investments - ending	<u>\$ 842,760</u>	<u>\$ 8,181</u>	<u>\$ 2,163</u>	<u>\$ 24,445</u>	<u>\$ 441,463</u>	<u>\$ 2,928,335</u>	<u>\$ 17,104</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Bid Deposits And Bonds Holding	Cedit County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 19,000	\$ 1,426,395	\$ 1,479	\$ 165,450	\$ 2	\$ 27,791	\$ 8,772
Receipts:							
Taxes	-	2,598,111	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	31,397	242,087	17,000	-
Fines and forfeits	-	-	10,153	-	-	-	-
Other receipts	5,000	-	-	-	35,996	-	-
Total receipts	5,000	2,598,111	10,153	31,397	278,083	17,000	-
Disbursements:							
Personal services	-	76,668	-	-	248,208	-	-
Supplies	-	22,300	-	-	3,001	-	-
Other services and charges	-	66,920	-	-	3,793	-	-
Debt service - principal and interest	-	116,859	-	-	-	-	-
Capital outlay	-	2,205,250	-	-	-	-	-
Other disbursements	23,000	171,000	9,934	94,582	-	2,450	1,245
Total disbursements	23,000	2,658,997	9,934	94,582	255,002	2,450	1,245
Excess (deficiency) of receipts over disbursements	(18,000)	(60,886)	219	(63,185)	23,081	14,550	(1,245)
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ 1,365,509</u>	<u>\$ 1,698</u>	<u>\$ 102,265</u>	<u>\$ 23,083</u>	<u>\$ 42,341</u>	<u>\$ 7,527</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Building	Drug Free Community
Cash and investments - beginning	\$ 31,133	\$ 6,468	\$ 10,133	\$ 9,208	\$ 767,010	\$ 719,917	\$ 1,807
Receipts:							
Taxes	-	-	-	-	1,188,614	286,559	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	98,246	23,686	-
Charges for services	-	-	4,130	3,700	91,227	-	706
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	20,664	-	-	-	-	-
Total receipts	-	20,664	4,130	3,700	1,378,087	310,245	706
Disbursements:							
Personal services	-	-	-	-	111,342	-	-
Supplies	-	5,293	-	-	228,506	-	-
Other services and charges	-	-	1,850	4,129	451,655	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	127,040	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,293	1,850	4,129	918,543	-	-
Excess (deficiency) of receipts over disbursements	-	15,371	2,280	(429)	459,544	310,245	706
Cash and investments - ending	\$ 31,133	\$ 21,839	\$ 12,413	\$ 8,779	\$ 1,226,554	\$ 1,030,162	\$ 2,513

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 7,726	\$ 10,593	\$ 91,093	\$ 211,865	\$ 54,203	\$ 1,174	\$ 87,402
Receipts:							
Taxes	-	-	-	252,252	-	-	-
Licenses and permits	-	11,110	-	37,148	-	-	-
Intergovernmental receipts	-	-	-	20,850	-	-	33,139
Charges for services	5,755	-	-	-	2,514	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	7,000	-	-	-	8,867
Total receipts	<u>5,755</u>	<u>11,110</u>	<u>7,000</u>	<u>310,250</u>	<u>2,514</u>	<u>-</u>	<u>42,006</u>
Disbursements:							
Personal services	-	-	-	311,619	-	-	28,590
Supplies	4,287	7,302	-	7,843	-	-	3,285
Other services and charges	-	-	-	12,327	805	-	7,145
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	17,500	-	-	-	289
Total disbursements	<u>4,287</u>	<u>7,302</u>	<u>17,500</u>	<u>331,789</u>	<u>805</u>	<u>-</u>	<u>39,309</u>
Excess (deficiency) of receipts over disbursements	<u>1,468</u>	<u>3,808</u>	<u>(10,500)</u>	<u>(21,539)</u>	<u>1,709</u>	<u>-</u>	<u>2,697</u>
Cash and investments - ending	<u>\$ 9,194</u>	<u>\$ 14,401</u>	<u>\$ 80,593</u>	<u>\$ 190,326</u>	<u>\$ 55,912</u>	<u>\$ 1,174</u>	<u>\$ 90,099</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Local Road And Street	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 256,131	\$ 1,767	\$ 7	\$ 1,930,937	\$ 399,548	\$ 486,861	\$ 168,732
Receipts:							
Taxes	-	-	-	-	-	125,117	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	298,867	-	-	3,728,876	-	10,342	-
Charges for services	-	-	23,813	-	-	-	62,538
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,749	-	271,933	-	-	-
Total receipts	<u>298,867</u>	<u>4,749</u>	<u>23,813</u>	<u>4,000,809</u>	<u>-</u>	<u>135,459</u>	<u>62,538</u>
Disbursements:							
Personal services	-	-	-	2,027,744	-	54,585	58,385
Supplies	350,000	3,907	-	1,024,977	-	2,758	-
Other services and charges	-	-	-	366,536	-	50,104	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	198,064	31,681	-	-
Other disbursements	-	-	-	250,000	-	-	-
Total disbursements	<u>350,000</u>	<u>3,907</u>	<u>-</u>	<u>3,867,321</u>	<u>31,681</u>	<u>107,447</u>	<u>58,385</u>
Excess (deficiency) of receipts over disbursements	<u>(51,133)</u>	<u>842</u>	<u>23,813</u>	<u>133,488</u>	<u>(31,681)</u>	<u>28,012</u>	<u>4,153</u>
Cash and investments - ending	<u>\$ 204,998</u>	<u>\$ 2,609</u>	<u>\$ 23,820</u>	<u>\$ 2,064,425</u>	<u>\$ 367,867</u>	<u>\$ 514,873</u>	<u>\$ 172,885</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Riverboat	Sex And Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 335,202	\$ 11,577	\$ 93,739	\$ 54,858	\$ 29,507	\$ 15,403	\$ 3,237
Receipts:							
Taxes	-	-	-	20,411	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	88,456	-	-	-	-	-	-
Charges for services	-	3,443	17,487	-	7,840	5,345	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	64,501
Total receipts	<u>88,456</u>	<u>3,443</u>	<u>17,487</u>	<u>20,411</u>	<u>7,840</u>	<u>5,345</u>	<u>64,501</u>
Disbursements:							
Personal services	-	-	16,916	-	-	-	-
Supplies	-	-	-	-	324	-	-
Other services and charges	-	-	-	-	13,970	5,824	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	22,383	-	-	-	-	-	-
Other disbursements	-	-	-	22,338	-	-	67,738
Total disbursements	<u>22,383</u>	<u>-</u>	<u>16,916</u>	<u>22,338</u>	<u>14,294</u>	<u>5,824</u>	<u>67,738</u>
Excess (deficiency) of receipts over disbursements	<u>66,073</u>	<u>3,443</u>	<u>571</u>	<u>(1,927)</u>	<u>(6,454)</u>	<u>(479)</u>	<u>(3,237)</u>
Cash and investments - ending	<u>\$ 401,275</u>	<u>\$ 15,020</u>	<u>\$ 94,310</u>	<u>\$ 52,931</u>	<u>\$ 23,053</u>	<u>\$ 14,924</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditor's Ineligible Deduction	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 447,360	\$ 15,701	\$ 37,229	\$ 180,862	\$ 10,065	\$ -	\$ 121,545
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	20,748	-	-	-	-	-
Charges for services	-	975	28,689	38,629	2,988	-	323,076
Fines and forfeits	-	-	-	-	-	563	-
Other receipts	98,466	-	-	-	-	-	-
Total receipts	98,466	21,723	28,689	38,629	2,988	563	323,076
Disbursements:							
Personal services	-	10,103	31,449	-	-	-	125,459
Supplies	-	2,026	9,863	1,536	-	-	-
Other services and charges	-	6,455	-	6,600	-	-	165,803
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,664
Other disbursements	208,179	-	-	17,294	1,986	-	-
Total disbursements	208,179	18,584	41,312	25,430	1,986	-	292,926
Excess (deficiency) of receipts over disbursements	(109,713)	3,139	(12,623)	13,199	1,002	563	30,150
Cash and investments - ending	\$ 337,647	\$ 18,840	\$ 24,606	\$ 194,061	\$ 11,067	\$ 563	\$ 151,695

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Supplemental Adult Probation Services	Alternative Dispute Resolution	K-9	Collection Agency Fees	Patoka Union Twp EDA DS	Patoka Union Twp EDA CP	Owensville North EDA DA
Cash and investments - beginning	\$ 8,633	\$ 7,710	\$ 2,517	\$ 1,778	\$ 87,906	\$ 7,114,190	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	2,070	-	-	-
Fines and forfeits	1,170	4,180	-	-	-	-	-
Other receipts	-	-	-	-	6,956,616	12,780,191	23,497
Total receipts	1,170	4,180	-	2,070	6,956,616	12,780,191	23,497
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	475	-	2,117	7,044,495	10,837,169	11,748
Total disbursements	-	475	-	2,117	7,044,495	10,837,169	11,748
Excess (deficiency) of receipts over disbursements	1,170	3,705	-	(47)	(87,879)	1,943,022	11,749
Cash and investments - ending	\$ 9,803	\$ 11,415	\$ 2,517	\$ 1,731	\$ 27	\$ 9,057,212	\$ 11,749

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Owensville North EDA CP	Payroll Clearing	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 538,946	\$ 23,409	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	38,721,586	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,211,991	39,181	579,103	408,373
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	26,091	-	-	-	-
Other receipts	54	3,576,341	-	-	-	-	-
Total receipts	54	3,576,341	26,091	41,933,577	39,181	579,103	408,373
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	227,381	3,576,624	21,594	41,933,577	39,181	579,103	408,373
Total disbursements	227,381	3,576,624	21,594	41,933,577	39,181	579,103	408,373
Excess (deficiency) of receipts over disbursements	(227,327)	(283)	4,497	-	-	-	-
Cash and investments - ending	\$ 311,619	\$ 23,126	\$ 4,497	\$ -	\$ -	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ 391	\$ 1,589	\$ -	\$ -	\$ 405	\$ 308
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	162,520	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,080	2,526
Fines and forfeits	-	3,992	31,344	4,628	2,530	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	162,520	3,992	31,344	4,628	2,530	4,080	2,526
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	162,520	3,013	28,596	4,456	2,183	3,895	2,614
Total disbursements	162,520	3,013	28,596	4,456	2,183	3,895	2,614
Excess (deficiency) of receipts over disbursements	-	979	2,748	172	347	185	(88)
Cash and investments - ending	\$ -	\$ 1,370	\$ 4,337	\$ 172	\$ 347	\$ 590	\$ 220

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex And Violent Offender Admin - State	Child Restraint Violations	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 375	\$ 203	\$ 15	\$ -	\$ 8,096	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,408	-	198,469
Charges for services	-	2,900	-	-	-	-	-
Fines and forfeits	1,063	-	383	475	-	-	-
Other receipts	-	-	-	-	-	356	-
Total receipts	<u>1,063</u>	<u>2,900</u>	<u>383</u>	<u>475</u>	<u>4,408</u>	<u>356</u>	<u>198,469</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,250	2,608	346	375	12,504	356	198,469
Total disbursements	<u>1,250</u>	<u>2,608</u>	<u>346</u>	<u>375</u>	<u>12,504</u>	<u>356</u>	<u>198,469</u>
Excess (deficiency) of receipts over disbursements	<u>(187)</u>	<u>292</u>	<u>37</u>	<u>100</u>	<u>(8,096)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 188</u>	<u>\$ 495</u>	<u>\$ 52</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Innkeepers Tax Collections	Cedit Distribution	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Scott Ditch
Cash and investments - beginning	\$ -	\$ -	\$ 9,809	\$ 77,473	\$ 68,307	\$ 2,588	\$ 40,303
Receipts:							
Taxes	254,650	3,835,214	-	-	-	-	36,415
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	4,628	16,928	25,464	16,928	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	254,650	3,835,214	4,628	16,928	25,464	16,928	36,415
Disbursements:							
Personal services	-	-	-	31,479	-	4,309	-
Supplies	-	-	-	2,886	-	-	-
Other services and charges	-	-	-	2,800	12,397	-	28,345
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	254,650	3,835,214	2,149	-	-	91	-
Total disbursements	254,650	3,835,214	2,149	37,165	12,397	4,400	28,345
Excess (deficiency) of receipts over disbursements	-	-	2,479	(20,237)	13,067	12,528	8,070
Cash and investments - ending	\$ -	\$ -	\$ 12,288	\$ 57,236	\$ 81,374	\$ 15,116	\$ 48,373

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Hull Ditch	Maumee Ditch	Blair/Stormont	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain
Cash and investments - beginning	\$ 15,948	\$ 3,582	\$ 6,135	\$ 33,996	\$ 67,742	\$ -	\$ 98,837
Receipts:							
Taxes	3,931	31,894	20,768	85,253	23,829	69,227	61,781
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	83	-	-	-
Total receipts	<u>3,931</u>	<u>31,894</u>	<u>20,768</u>	<u>85,336</u>	<u>23,829</u>	<u>69,227</u>	<u>61,781</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	16,860	19,704	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,000	21,129	97,604	44,384	69,227	46,597
Total disbursements	<u>16,860</u>	<u>26,704</u>	<u>21,129</u>	<u>97,604</u>	<u>44,384</u>	<u>69,227</u>	<u>46,597</u>
Excess (deficiency) of receipts over disbursements	<u>(12,929)</u>	<u>5,190</u>	<u>(361)</u>	<u>(12,268)</u>	<u>(20,555)</u>	<u>-</u>	<u>15,184</u>
Cash and investments - ending	<u>\$ 3,019</u>	<u>\$ 8,772</u>	<u>\$ 5,774</u>	<u>\$ 21,728</u>	<u>\$ 47,187</u>	<u>\$ -</u>	<u>\$ 114,021</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Lillard Drainage	Metz Drainage	Brownlee Drainage	Reinhart Drainage	Robb	Trippett Drainage	Mcmullen Drainage
Cash and investments - beginning	\$ 21,795	\$ 58,364	\$ 8,407	\$ 11,376	\$ 2,030	\$ 13,099	\$ 6,901
Receipts:							
Taxes	19,620	25,742	4,313	6,334	622	5,054	1,859
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	10,000	-	3,500	-	-
Total receipts	<u>19,620</u>	<u>25,742</u>	<u>14,313</u>	<u>6,334</u>	<u>4,122</u>	<u>5,054</u>	<u>1,859</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,937	17,785	18,153	5,269	3,750	8,135	1,432
Total disbursements	<u>3,937</u>	<u>17,785</u>	<u>18,153</u>	<u>5,269</u>	<u>3,750</u>	<u>8,135</u>	<u>1,432</u>
Excess (deficiency) of receipts over disbursements	<u>15,683</u>	<u>7,957</u>	<u>(3,840)</u>	<u>1,065</u>	<u>372</u>	<u>(3,081)</u>	<u>427</u>
Cash and investments - ending	<u>\$ 37,478</u>	<u>\$ 66,321</u>	<u>\$ 4,567</u>	<u>\$ 12,441</u>	<u>\$ 2,402</u>	<u>\$ 10,018</u>	<u>\$ 7,328</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	J C Moore Drainage	Greer Drainage	Sturgis Drainage	Miller Drainage	E S Farmer	Toelle Drainage	Comm Certificate Sale
Cash and investments - beginning	\$ 4,498	\$ 9,801	\$ 1,062	\$ 5,265	\$ 5,375	\$ 15,025	\$ 1,788
Receipts:							
Taxes	938	1,278	868	1,849	984	3,750	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,000	-	-	-	2,895
Total receipts	<u>938</u>	<u>1,278</u>	<u>4,868</u>	<u>1,849</u>	<u>984</u>	<u>3,750</u>	<u>2,895</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	800	4,631	136	409	-	-
Total disbursements	<u>-</u>	<u>800</u>	<u>4,631</u>	<u>136</u>	<u>409</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>938</u>	<u>478</u>	<u>237</u>	<u>1,713</u>	<u>575</u>	<u>3,750</u>	<u>2,895</u>
Cash and investments - ending	<u>\$ 5,436</u>	<u>\$ 10,279</u>	<u>\$ 1,299</u>	<u>\$ 6,978</u>	<u>\$ 5,950</u>	<u>\$ 18,775</u>	<u>\$ 4,683</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Superior Court User Fees	Sup Crt Administration Fee	Circuit Crt Prob Admin	Circuit Court User Fee	Jury Fee	Prosecutor Deferral User Fee	Co Law Enforcement Cont Ed
Cash and investments - beginning	\$ 283,400	\$ 148,796	\$ 25,710	\$ 127,295	\$ 165,828	\$ 32,299	\$ 80,195
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	313,681	27,490	10,108	56,087	5,771	85,750	9,867
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>313,681</u>	<u>27,490</u>	<u>10,108</u>	<u>56,087</u>	<u>5,771</u>	<u>85,750</u>	<u>9,867</u>
Disbursements:							
Personal services	243,147	14,762	-	17,720	-	13,974	-
Supplies	124,001	3,169	-	5,911	-	13,930	-
Other services and charges	3,168	-	-	5,262	-	29,414	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,205	-	-	-	-	4,500	-
Other disbursements	-	-	-	-	-	-	7,025
Total disbursements	<u>372,521</u>	<u>17,931</u>	<u>-</u>	<u>28,893</u>	<u>-</u>	<u>61,818</u>	<u>7,025</u>
Excess (deficiency) of receipts over disbursements	<u>(58,840)</u>	<u>9,559</u>	<u>10,108</u>	<u>27,194</u>	<u>5,771</u>	<u>23,932</u>	<u>2,842</u>
Cash and investments - ending	<u>\$ 224,560</u>	<u>\$ 158,355</u>	<u>\$ 35,818</u>	<u>\$ 154,489</u>	<u>\$ 171,599</u>	<u>\$ 56,231</u>	<u>\$ 83,037</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Superior Court Cash Bond Adm Fund	Superior Ct Alcohol & Drug Fee	Circuit Social Service User Fee	Circuit Bond Adm Fee	EMA/ Misc/ Walmart/ Toyota Donation	Donations EMS	Donations EMA Canine
Cash and investments - beginning	\$ 158,318	\$ 72,944	\$ 4,355	\$ 12,264	\$ 5,000	\$ 2,605	\$ 605
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	20,600	44,081	2,500	4,445	-	-	-
Other receipts	-	-	-	-	-	-	272
Total receipts	<u>20,600</u>	<u>44,081</u>	<u>2,500</u>	<u>4,445</u>	<u>-</u>	<u>-</u>	<u>272</u>
Disbursements:							
Personal services	-	37,119	1,708	-	-	-	-
Supplies	-	1,209	-	-	-	-	-
Other services and charges	-	14,053	-	2,558	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	732
Total disbursements	<u>-</u>	<u>52,381</u>	<u>1,708</u>	<u>2,558</u>	<u>-</u>	<u>-</u>	<u>732</u>
Excess (deficiency) of receipts over disbursements	<u>20,600</u>	<u>(8,300)</u>	<u>792</u>	<u>1,887</u>	<u>-</u>	<u>-</u>	<u>(460)</u>
Cash and investments - ending	<u>\$ 178,918</u>	<u>\$ 64,644</u>	<u>\$ 5,147</u>	<u>\$ 14,151</u>	<u>\$ 5,000</u>	<u>\$ 2,605</u>	<u>\$ 145</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Pocket Of Need Donations	Gibson County Safe Kids Donation	Health Fair Donations	Child Safety Seat Donations	Prosecutor Meth Prevention	Self Insurance (Health)	Auditors Property Transfer Fee
Cash and investments - beginning	\$ 961	\$ 2	\$ 1,174	\$ 1,203	\$ 283	\$ 1,080,835	\$ 24,127
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	9,480
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,690	-	-	3,734,550	-
Total receipts	-	-	2,690	-	-	3,734,550	9,480
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	16,489
Other disbursements	833	-	2,642	-	-	3,735,995	-
Total disbursements	833	-	2,642	-	-	3,735,995	16,489
Excess (deficiency) of receipts over disbursements	(833)	-	48	-	-	(1,445)	(7,009)
Cash and investments - ending	<u>\$ 128</u>	<u>\$ 2</u>	<u>\$ 1,222</u>	<u>\$ 1,203</u>	<u>\$ 283</u>	<u>\$ 1,079,390</u>	<u>\$ 17,118</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Superior GAL/CASA	Distressed Road Repayment	Travel Vaccine	Sheriff Tax Warrants	Civil Process Server	M R U	CC Project Income
Cash and investments - beginning	\$ 5,184	\$ 330,642	\$ 8,341	\$ 1,687	\$ 60	\$ 3,381	\$ 253,728
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	66,128	-	-	-	-	-
Charges for services	-	-	32,582	16,508	-	-	-
Fines and forfeits	-	-	-	-	1,324	-	-
Other receipts	-	-	-	-	-	2,000	214,438
Total receipts	-	66,128	32,582	16,508	1,324	2,000	214,438
Disbursements:							
Personal services	-	-	-	-	-	-	42,694
Supplies	-	-	34,330	-	-	-	-
Other services and charges	-	-	-	-	-	-	91,042
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	16,569	1,084	390	35,996
Total disbursements	-	-	34,330	16,569	1,084	390	169,732
Excess (deficiency) of receipts over disbursements	-	66,128	(1,748)	(61)	240	1,610	44,706
Cash and investments - ending	<u>\$ 5,184</u>	<u>\$ 396,770</u>	<u>\$ 6,593</u>	<u>\$ 1,626</u>	<u>\$ 300</u>	<u>\$ 4,991</u>	<u>\$ 298,434</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	14.228 Comm Dev Grant Fund	11.555 Homeland Sec/EMPG Perf	16.575 Victim Assistance IV	20.600 Operation Pull Over	93.069 Bio Terrorism	16.543 Operation T.I.P.
Cash and investments - beginning	\$ 24,126	\$ 282	\$ 7,139	\$ 17,144	\$ 7,725	\$ 1,265
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,744	-
Charges for services	-	-	-	7,221	-	-
Fines and forfeits	-	-	-	-	-	4,946
Other receipts	-	-	24,216	-	-	-
Total receipts	-	-	24,216	7,221	2,744	4,946
Disbursements:						
Personal services	-	-	29,928	7,765	-	-
Supplies	-	-	-	-	1,419	-
Other services and charges	-	-	-	-	3,871	631
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,671	-
Other disbursements	-	282	-	-	-	-
Total disbursements	-	282	29,928	7,765	8,961	631
Excess (deficiency) of receipts over disbursements	-	(282)	(5,712)	(544)	(6,217)	4,315
Cash and investments - ending	<u>\$ 24,126</u>	<u>\$ -</u>	<u>\$ 1,427</u>	<u>\$ 16,600</u>	<u>\$ 1,508</u>	<u>\$ 5,580</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	HAVA	Tobacco Prevention & Cessation	Multi-Jurisdictional Meth Lab	D.A.R.E.	Comm Certificate Sale Surplus	Gibson County Drug Court
Cash and investments - beginning	\$ 2	\$ -	\$ 140	\$ 650	\$ 3,900	\$ 26,880
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	16,567	-	-	-	-
Charges for services	-	-	-	-	-	5,000
Fines and forfeits	-	-	-	-	-	5,092
Other receipts	-	-	-	1,100	-	1,970
Total receipts	-	16,567	-	1,100	-	12,062
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	273	-	-	-	-
Other services and charges	-	16,254	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	600	-	-
Total disbursements	-	16,527	-	600	-	-
Excess (deficiency) of receipts over disbursements	-	40	-	500	-	12,062
Cash and investments - ending	<u>\$ 2</u>	<u>\$ 40</u>	<u>\$ 140</u>	<u>\$ 1,150</u>	<u>\$ 3,900</u>	<u>\$ 38,942</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	EMA Womens Foundation	EMA Planning/Foundation	I-69 Projects	20.703 HMEP	97.042 EMPG Competitive Grant	97.067 Mitigation Planning
Cash and investments - beginning	\$ 1,500	\$ 50	\$ 1,900	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	9,400	8,414	2,449
Fines and forfeits	-	-	-	-	-	-
Other receipts	250	-	-	-	-	-
Total receipts	250	-	-	9,400	8,414	2,449
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	8,414	2,449
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	9,400	-	-
Other disbursements	1,750	-	-	-	-	-
Total disbursements	1,750	-	-	9,400	8,414	2,449
Excess (deficiency) of receipts over disbursements	(1,500)	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 1,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Park And Recreation Donation Fund	Christmas Decorations Donation Fund	Prosecutor Hub Grant	Blight Program	Courthouse Security	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,389,332
Receipts:						
Taxes	-	-	-	-	-	57,014,092
Licenses and permits	-	-	-	-	-	48,258
Intergovernmental receipts	-	-	-	-	12,500	9,798,259
Charges for services	-	-	10,000	-	-	3,015,754
Fines and forfeits	-	-	-	-	-	4,507,220
Other receipts	100	805	-	18,054	-	29,209,583
Total receipts	100	805	10,000	18,054	12,500	103,593,166
Disbursements:						
Personal services	-	-	7,909	-	-	13,038,330
Supplies	-	-	-	-	-	2,381,174
Other services and charges	-	-	-	-	-	3,998,712
Debt service - principal and interest	-	-	-	-	-	116,859
Capital outlay	-	-	-	-	-	2,721,188
Other disbursements	-	805	-	15,379	12,374	79,333,090
Total disbursements	-	805	7,909	15,379	12,374	101,589,353
Excess (deficiency) of receipts over disbursements	100	-	2,091	2,675	126	2,003,813
Cash and investments - ending	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 2,091</u>	<u>\$ 2,675</u>	<u>\$ 126</u>	<u>\$ 26,393,145</u>

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 703,515</u>	<u>\$ -</u>

GIBSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Gibson County Facilities Holding Corporation	Courthouse and Jail Improvements	\$ 116,859	1/1/2012	10/1/2025
Gibson County Redevelopment Authority	Toyota Perimeter Road	<u>598,869</u>	7/15/2005	1/15/2017
Total of annual lease payments		<u>\$ 715,728</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Revenue bonds	Infrastructure Improvements	\$ 14,490,000	\$ 6,194,725
Revenue bonds	Gibson County Coal	13,700,000	775,163
Revenue bonds	Toyota Project	4,350,000	322,500
Revenue bonds	Owensville North EDA 2014	825,000	33,825
Notes and loans payable	Distressed Road	<u>661,283</u>	<u>-</u>
Totals		<u>\$ 34,026,283</u>	<u>\$ 7,326,213</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	25,218,945
Buildings	25,968,462
Improvements other than buildings	1,751,643
Machinery, equipment, and vehicles	7,943,593
Total capital assets	\$ 61,451,643

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/>.