

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY

GIBSON COUNTY, INDIANA

January 1, 2016 to December 31, 2017



**FILED**  
09/07/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherri Smith	01-01-13 to 12-31-20
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	Gerald Bledsoe Alan Douglas	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Jeremy Overton Derek McGraw Jay Riley	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

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

We have audited the accompanying financial statement of Gibson County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 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.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

August 13, 2018

## 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.

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GIBSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17		
After Settlement Collections	\$ 842,760	\$ 786,192	\$ 842,760	\$ 786,192	\$ 1,085,549	\$ 786,192	\$ 1,085,549		
Sheriff's Inmate Trust	8,181	232,421	221,600	19,002	193,347	182,070	30,279		
GC Pros Bad Check Restitution	2,163	20	-	2,183	60	-	2,243		
Jail Commissary	24,445	222,894	219,835	27,504	221,034	222,573	25,965		
Clerk's Trust	441,463	3,435,395	3,341,146	535,712	3,128,948	3,168,803	495,857		
General	2,928,335	14,853,632	15,159,137	2,622,830	15,597,475	13,779,286	4,441,019		
Accident Report	17,104	8,343	1,232	24,215	7,868	1,125	30,958		
Bid Deposits and Bonds Holding	1,000	10,227	10,727	500	-	500	-		
CEDIT County Share	1,365,509	3,245,094	3,098,740	1,511,863	2,791,561	2,753,217	1,550,207		
City and Town Court Costs	1,698	10,378	12,076	-	10,762	-	10,762		
Clerk's Records Perpetuation	102,265	29,764	42,509	89,520	37,641	90,124	37,037		
EDIT Rainy Day Fund	-	1,342,286	1,342,286	-	-	-	-		
COIT County Distributive Share	-	885,078	-	885,078	-	885,078	-		
Community Corrections	23,083	269,036	288,814	3,305	307,547	283,284	27,568		
Community Transition Program	42,341	40,975	-	83,316	12,575	41,654	54,237		
Congressional School Interest	7,527	-	1,246	6,281	-	1,245	5,036		
Congressional School Principal	31,133	-	-	31,133	-	-	31,133		
Prisoner Reimbursement For Incarceration	21,839	21,943	25,497	18,285	11,349	24,493	5,141		
Sales Disclosure - County Share	12,413	4,365	3,366	13,412	4,325	5,070	12,667		
Covered Bridge	8,779	3,700	2,400	10,079	3,700	74	13,705		
Cumulative Bridge	1,226,554	1,344,783	901,872	1,669,465	1,431,177	974,944	2,125,698		
Cumulative Building	1,030,162	307,192	125,986	1,211,368	306,620	179,629	1,338,359		
Drug Free Community	2,513	994	-	3,507	10,825	-	14,332		
Emergency Planning/Right To Know	9,194	6,408	9,751	5,851	7,144	4,249	8,746		
Enhanced Access Fund	-	-	-	-	2,336	947	1,389		
Firearms Training	14,401	20,190	4,315	30,276	9,770	6,750	33,296		
General Drain Improvement	80,593	53,000	-	133,593	-	75,000	58,593		
Health	190,326	322,508	336,665	176,169	366,432	313,179	229,422		
Identification Security Protection	55,912	2,687	-	58,599	3,756	8,862	53,493		
Levy Excess	1,174	-	-	1,174	-	-	1,174		
Local Health Maintenance	90,099	57,966	39,560	108,505	21,887	38,233	92,159		
Local Road and Street	204,998	300,139	259,564	245,573	384,817	353,431	276,959		
Medical Care for Inmates	2,609	5,418	5,348	2,679	5,852	6,260	2,271		
Misdemeanant	23,820	23,814	-	47,634	23,813	43,761	27,686		
Motor Vehicle Highway	2,064,425	5,447,690	5,052,574	2,459,541	4,734,132	4,061,332	3,132,341		
Rainy Day	367,867	-	-	367,867	-	21,253	346,614		
Reassessment - 2015	514,873	134,126	95,540	553,459	147,490	114,755	586,194		
Recorder's Records Perpetuation	172,885	67,248	69,889	170,244	88,759	72,733	186,270		
Riverboat	401,275	88,453	25,000	464,728	88,456	38,056	515,128		
Sex and Violent Offender Administration	15,020	3,910	-	18,930	3,655	50	22,535		
Supplemental Public Defender Services	94,310	15,281	-	109,591	14,403	17,563	106,431		
Surplus Tax	52,931	23,751	14,823	61,859	11,411	20,101	53,169		
Surveyor's Corner Perpetuation	23,053	7,335	23,983	6,405	15,175	3,841	17,739		
Tax Sale Fees	14,924	9,490	10,605	13,809	10,865	9,670	15,004		
Tax Sale Redemption	-	17,933	17,933	-	98,702	96,975	1,727		
Tax Sale Surplus	337,647	486,395	170,330	653,712	1,008,645	408,769	1,253,588		
Local Health Department Trust Account	18,840	31,479	18,045	32,274	10,533	17,719	25,088		
GAL/CASA	24,606	38,100	47,290	15,416	30,968	43,086	3,298		
Auditor's Ineligible Deduction	194,061	3,156	5,613	191,604	1,905	113,321	80,188		
County Elected Officials Training	11,067	2,688	1,167	12,588	3,756	272	16,072		
County Offender Transportation Fund	563	875	-	1,438	700	-	2,138		
Statewide 911	151,695	385,419	294,551	242,563	380,229	326,967	295,825		
LOIT Special Distribution	-	905,461	905,461	-	-	-	-		
Supplemental Adult Probation Services	9,803	738	-	10,541	561	-	11,102		
Alternative Dispute Resolution	11,415	4,390	865	14,940	4,440	3,795	15,585		
K-9	2,517	-	-	2,517	-	-	2,517		
Collection Agency Fees	1,731	1,115	1,039	1,807	1,405	1,405	1,807		
Patoka Union Twp EDA DS	27	17,317,218	12,276,600	5,040,645	6,806,879	11,842,465	5,059		
Patoka Union Twp EDA CP	9,057,212	10,328,118	14,004,056	5,381,274	27,822,382	24,258,902	8,944,754		

GIBSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Owensville North EDA DS	11,749	747,672	398,782	360,639	1,130,897	925,692	565,844
Owensville North EDA CP	311,619	680	82,642	229,657	1,595	13,697	217,555
Payroll Clearing	23,126	3,629,244	3,625,714	26,656	3,765,853	3,765,030	27,479
Sheriff Pension Holding	4,497	29,442	31,058	2,881	70,051	72,932	-
Settlement	-	42,229,197	42,229,197	-	31,470,425	31,470,425	-
Wheel Tax	-	39,812	39,812	-	43,444	43,435	9
Sur Tax	-	590,623	590,623	-	646,479	646,479	-
CVET Agency	-	363,787	363,787	-	352,718	352,718	-
Financial Institution Tax	-	175,203	175,203	-	157,651	157,651	-
State Fines and Forfeitures	1,370	7,430	8,366	434	8,150	7,267	1,317
Infraction Judgements	4,337	28,286	31,151	1,472	33,761	33,407	1,826
Overweight Vehicle Fines	172	9,175	9,347	-	580	580	-
Special Death Benefit	347	2,660	2,801	206	3,372	3,323	255
Sales Disclosure - State Share	590	4,365	4,550	405	4,325	4,315	415
Coroners Training & Con't Education	220	2,586	2,568	238	2,956	3,006	188
Interstate Compact - State Share	188	875	1,063	-	739	739	-
Mortgage Recording Fees - State Share	495	3,245	3,470	270	3,098	3,120	248
Sex and Violent Offender Admin - State	52	435	462	25	401	346	80
Child Restraint Violations	100	950	1,000	50	825	825	50
Education Plate Fees Agency	-	394	394	-	281	281	-
Riverboat Revenue Sharing	-	198,462	198,462	-	198,469	198,469	-
Innkeepers Tax Collections	-	283,766	283,766	-	250,942	250,942	-
CEDIT Distribution	-	4,069,421	4,069,297	124	-	124	-
COIT Distribution	-	1,627,768	1,627,768	-	-	-	-
LIT Certified Shares	-	-	-	-	1,655,047	1,655,047	-
LIT Economic Development (EDIT)	-	-	-	-	4,137,642	4,137,642	-
93.563 Prosecutor PCA	12,288	4,154	3,230	13,212	2,445	1,808	13,849
93.563 Title IV-D Incentive	57,236	16,693	9,322	64,607	16,901	12,033	69,475
93.563 Prosecutor IV-D Incentive-Post Oct '99	81,374	25,114	47,587	58,901	25,436	15,047	69,290
93.563 Clerk IV-D Incentive-Post Oct '99	15,116	16,693	3,006	28,803	16,901	3,707	41,997
Scott Ditch	48,373	35,102	42,459	41,016	36,261	39,704	37,573
Hull Ditch	3,019	8,822	800	11,041	9,055	4,724	15,372
Maumee Ditch	8,772	77,891	48,779	37,884	81,430	115,607	3,707
Blair/Stormont	5,774	21,327	14,009	13,092	96,752	17,185	92,659
Wabash Levee	21,728	81,688	90,928	12,488	82,511	56,548	38,451
Black River	47,187	23,932	18,580	52,539	23,983	30,785	45,737
Patoka Conservancy	-	79,681	79,681	-	89,107	89,107	-
Upper Pigeon Creek Total Drain	114,021	63,255	93,862	83,414	67,268	48,376	102,306
Lillard Drainage	37,478	17,773	4,231	51,020	22,658	21,199	52,479
Metz Drainage	66,321	25,544	19,994	71,871	25,923	6,724	91,070
Brownlee Drainage	4,567	5,197	717	9,047	5,302	3,953	10,396
Reinhart Drainage	12,441	7,032	5,619	13,854	7,125	7,929	13,050
Robb Drainage	2,402	632	-	3,034	627	-	3,661
Trippett Drainage	10,018	5,078	66	15,030	4,913	2,228	17,715
Mcmullen Drainage	7,328	1,858	517	8,669	1,853	517	10,005
J C Moore Drainage	5,436	867	-	6,303	877	3,800	3,380
Greer Drainage	10,279	1,309	800	10,788	1,218	800	11,206
Sturgis Drainage	1,299	865	456	1,708	772	1,691	789
Miller Drainage	6,978	1,353	-	8,331	1,500	136	9,695
E S Farmer Drainage	5,950	1,156	-	7,106	1,179	409	7,876
Toelle Drainage	18,775	1,875	-	20,650	5,625	-	26,275
Comm Certificate Sale	4,683	10,358	11,755	3,286	-	-	3,286
Superior Court User Fees	224,560	391,909	355,590	260,879	281,408	291,596	250,691
Sup Crt Administration Fee	158,355	45,937	65,852	138,440	55,897	32,271	162,066
Circuit Crt Prob Admin	35,818	14,382	-	50,200	14,210	1,470	62,940
Circuit Court User Fee	154,489	40,603	66,148	128,944	36,489	68,424	97,009
Jury Fee	171,599	5,826	-	177,425	16,743	-	194,168
Prosecutor Deferral User Fee	56,231	81,826	66,723	71,334	88,313	47,714	111,933

GIBSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
Co Law Enforcement Cont Ed	83,037	8,768	9,075	82,730	9,486	8,495	83,721
Superior Court Cash Bond Adm Fund	178,918	22,678	29,821	171,775	23,906	60,016	135,665
Superior Ct Alcohol & Drug Fee	64,644	40,807	39,000	66,451	32,904	50,793	48,562
Circuit Social Service User Fee	5,147	2,019	1,153	6,013	3,381	2,406	6,988
Circuit Bond Adm Fee	14,151	10,105	2,234	22,022	9,339	3,799	27,562
EMA/Misc/Walmart/Toyota Donation	5,000	-	-	5,000	-	4,660	340
Donations EMS	2,605	2,000	-	4,605	-	-	4,605
Donations EMA Canine	145	-	-	145	-	-	145
Pocket Of Need Donations	128	-	-	128	-	-	128
Gibson County Safe Kids Donation	2	-	-	2	-	-	2
Health Fair Donations	1,222	-	-	1,222	2,225	1,553	1,894
Child Safety Seat Donations	1,203	-	-	1,203	-	-	1,203
Prosecutor Meth Prevention	283	-	-	283	2,000	1,801	482
Self Insurance (Health)	1,079,390	3,791,265	3,972,333	898,322	3,707,887	3,515,042	1,091,167
Auditors Property Endorsement Fee	17,118	9,380	5,992	20,506	10,261	17,813	12,954
Superior GAL/CASA	5,184	-	-	5,184	-	-	5,184
Distressed Road Repayment	396,770	66,128	-	462,898	66,128	-	529,026
Travel Vaccine	6,593	67,621	53,055	21,159	42,160	53,604	9,715
Sheriff Tax Warrants	1,626	18,016	18,662	980	13,296	14,047	229
Civil Process Server	300	1,670	1,910	60	1,974	2,034	-
M R U	4,991	2,000	-	6,991	-	781	6,210
CC Project Income	298,434	276,564	176,300	398,698	206,033	185,634	419,097
14.228 Comm Dev Grant Fund	24,126	-	-	24,126	-	-	24,126
16.575 Victim Assistance IV	1,427	30,437	30,725	1,139	37,286	27,711	10,714
20.600 Operation Pull Over	16,600	1,829	10,067	8,362	7,903	7,808	8,457
93.069 Bio Terrorism	1,508	-	1,008	500	-	500	-
16.543 Operation T.I.P.	5,580	5,530	4,170	6,940	2,820	4,192	5,568
HAVA	2	-	-	2	-	-	2
Tobacco Prevention & Cessation	40	-	40	-	-	-	-
Multi-Jurisdictional Meth Lab	140	-	-	140	-	-	140
D.A.R.E.	1,150	275	600	825	50	737	138
Comm Certificate Sale Surplus	3,900	-	3,900	-	-	-	-
Gibson County Drug Court	38,942	29,903	7,340	61,505	4,518	5,819	60,204
EMA Planning/Foundation	50	-	-	50	-	-	50
I -69 Projects	1,900	-	-	1,900	-	-	1,900
20.703 HMEP	-	5,000	5,000	-	10,041	10,041	-
Park and Recreation Donation Fund	100	42,605	28,328	14,377	2,952	11,050	6,279
Prosecutor Hub Grant	2,091	20,000	16,560	5,531	20,000	20,109	5,422
Blight Program	2,675	630,987	628,512	5,150	440,847	427,882	18,115
Courthouse Security	126	-	126	-	-	-	-
GAL/CASA State Capacity Building	-	14,285	2,323	11,962	15,179	9,006	18,135
Putnam Hull Ditch	-	934	-	934	1,055	-	1,989
Redevelopment Commission	-	5,401,095	5,401,095	-	11,266,833	11,266,833	-
93.074 Vector Control Grant	-	115	-	115	2,557	2,672	-
97.042 EMPG Performance	-	5,111	5,111	-	15,993	15,993	-
SHSP	-	20,000	20,000	-	24,000	24,000	-
Local Road and Bridge Matching	-	-	-	-	1,575,461	730,139	845,322
EMA Prepare/Womens Foundation	-	-	-	-	2,500	-	2,500
Security Detail	-	-	-	-	28,675	28,675	-
Jed Fisher Memorial Scholarship Fund	14,611	285	500	14,396	340	1,000	13,736
<b>Totals</b>	<b>\$ 26,407,756</b>	<b>\$ 128,855,833</b>	<b>\$ 124,638,730</b>	<b>\$ 30,624,859</b>	<b>\$ 129,923,994</b>	<b>\$ 126,892,692</b>	<b>\$ 33,656,161</b>

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

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, 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.* Amounts received from businesses, occupations, or non-businesses 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

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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).

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

*E. Disbursements*

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

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

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

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

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

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

*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.

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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

*Funding Policy and Annual Pension Cost*

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

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Restatements**

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Jed Fisher Memorial Scholarship Fund	\$ -	\$ 14,611	\$ 14,611

GIBSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. 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 facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2016 and 2017 totaled \$197,003 and \$149,765, respectively.

The County has entered into a capital lease with the Gibson County Redevelopment Authority (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 facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2016 and 2017 totaled \$598,010 and \$295,728, respectively. Final lease payment was made during 2017.

**Note 9. Subsequent Events**

The County issued Taxable Economic Development Revenue Bonds, Series 2018, with a principal amount of \$825,000 on April 17, 2018. The bond proceeds will be used to finance the site development and infrastructure for a proposed apartment complex located in Fort Branch in or physically connected to the Patoka/Union Townships Economic Development Area. Payments of bond principal and interest will be due semiannually, on February 1 and August 1 of each year, beginning August 1, 2018.

The County issued Drainage Assessment Bonds (Flood Control Project) with a principal amount of \$120,000 on April 20, 2018. The bond proceeds will be used to remove woody vegetation and other debris, perform shelf renovation, and repair the berm along the main Blair Drain in the County. Payments of bond principal and interest will be due annually, on January 1 of each year, beginning January 1, 2020.

**Note 10. 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 premium and the County paying 80 percent until age 65. PBA was the carrier. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 Reports 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.

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GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	After Settlement Collections	Sheriff's Inmate Trust	GC Pros Bad Check Restitution	Jail Commissary	Clerk's Trust	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 842,760	\$ 8,181	\$ 2,163	\$ 24,445	\$ 441,463	\$ 2,928,335	\$ 17,104	\$ 1,000	\$ 1,365,509	\$ 1,698
Receipts:										
Taxes	-	-	-	-	-	9,613,793	-	-	2,745,094	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	801,818	-	-	-	-
Charges for services	-	-	-	-	-	1,864,509	8,343	10,227	-	-
Fines and forfeits	-	-	-	-	-	131,596	-	-	-	10,378
Other receipts	786,192	232,421	20	222,894	3,435,395	2,441,916	-	-	500,000	-
Total receipts	786,192	232,421	20	222,894	3,435,395	14,853,632	8,343	10,227	3,245,094	10,378
Disbursements:										
Personal services	-	-	-	-	-	9,644,575	-	-	38,307	-
Supplies	-	-	-	-	-	494,386	-	-	-	-
Other services and charges	-	-	-	-	-	2,632,135	1,232	-	2,265,590	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	197,003	-
Capital outlay	-	-	-	-	-	185,035	-	-	97,840	-
Other disbursements	842,760	221,600	-	219,835	3,341,146	2,203,006	-	10,727	500,000	12,076
Total disbursements	842,760	221,600	-	219,835	3,341,146	15,159,137	1,232	10,727	3,098,740	12,076
Excess (deficiency) of receipts over disbursements	(56,568)	10,821	20	3,059	94,249	(305,505)	7,111	(500)	146,354	(1,698)
Cash and investments - ending	\$ 786,192	\$ 19,002	\$ 2,183	\$ 27,504	\$ 535,712	\$ 2,622,830	\$ 24,215	\$ 500	\$ 1,511,863	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Clerk's Records Perpetuation	EDIT Rainy Day Fund	COIT County Distributive Share	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 102,265	\$ -	\$ -	\$ 23,083	\$ 42,341	\$ 7,527	\$ 31,133	\$ 21,839	\$ 12,413	\$ 8,779
Receipts:										
Taxes	-	-	885,078	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,342,286	-	-	-	-	-	-	-	-
Charges for services	-	-	-	230,099	40,975	-	-	-	4,365	-
Fines and forfeits	29,764	-	-	-	-	-	-	21,943	-	-
Other receipts	-	-	-	38,937	-	-	-	-	-	3,700
Total receipts	29,764	1,342,286	885,078	269,036	40,975	-	-	21,943	4,365	3,700
Disbursements:										
Personal services	-	-	-	252,145	-	-	-	-	-	-
Supplies	-	-	-	3,837	-	-	-	-	-	-
Other services and charges	42,509	-	-	7,309	-	-	-	25,497	3,366	2,400
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,342,286	-	25,523	-	1,246	-	-	-	-
Total disbursements	42,509	1,342,286	-	288,814	-	1,246	-	25,497	3,366	2,400
Excess (deficiency) of receipts over disbursements	(12,745)	-	885,078	(19,778)	40,975	(1,246)	-	(3,554)	999	1,300
Cash and investments - ending	\$ 89,520	\$ -	\$ 885,078	\$ 3,305	\$ 83,316	\$ 6,281	\$ 31,133	\$ 18,285	\$ 13,412	\$ 10,079

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cumulative Building	Drug Free Community	Emergency Planning/Right To Know	Enhanced Access Fund	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 1,226,554	\$ 1,030,162	\$ 2,513	\$ 9,194	\$ -	\$ 14,401	\$ 80,593	\$ 190,326	\$ 55,912	\$ 1,174
Receipts:										
Taxes	1,183,885	285,419	-	-	-	-	-	261,299	-	-
Licenses and permits	-	-	-	-	-	-	-	41,276	-	-
Intergovernmental receipts	90,312	21,773	-	-	-	-	-	19,933	-	-
Charges for services	70,536	-	-	-	-	-	-	-	2,687	-
Fines and forfeits	-	-	994	-	-	-	-	-	-	-
Other receipts	50	-	-	6,408	-	20,190	53,000	-	-	-
Total receipts	1,344,783	307,192	994	6,408	-	20,190	53,000	322,508	2,687	-
Disbursements:										
Personal services	115,579	-	-	-	-	-	-	318,259	-	-
Supplies	104,927	-	-	-	-	-	-	5,960	-	-
Other services and charges	681,366	-	-	9,751	-	4,315	-	12,446	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	125,986	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	901,872	125,986	-	9,751	-	4,315	-	336,665	-	-
Excess (deficiency) of receipts over disbursements	442,911	181,206	994	(3,343)	-	15,875	53,000	(14,157)	2,687	-
Cash and investments - ending	\$ 1,669,465	\$ 1,211,368	\$ 3,507	\$ 5,851	\$ -	\$ 30,276	\$ 133,593	\$ 176,169	\$ 58,599	\$ 1,174

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 90,099	\$ 204,998	\$ 2,609	\$ 23,820	\$ 2,064,425	\$ 367,867	\$ 514,873	\$ 172,885	\$ 401,275	\$ 15,020
Receipts:										
Taxes	-	-	-	-	-	-	124,619	-	-	-
Licenses and permits	8,257	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	49,709	300,139	-	-	3,717,406	-	9,507	-	88,453	-
Charges for services	-	-	5,418	23,814	-	-	-	67,248	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	3,910
Other receipts	-	-	-	-	1,730,284	-	-	-	-	-
Total receipts	57,966	300,139	5,418	23,814	5,447,690	-	134,126	67,248	88,453	3,910
Disbursements:										
Personal services	28,877	-	-	-	3,748,731	-	54,281	65,638	-	-
Supplies	1,709	247,564	-	-	618,041	-	2,544	-	-	-
Other services and charges	7,124	-	5,348	-	366,936	-	38,715	4,251	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,850	12,000	-	-	318,866	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	25,000	-
Total disbursements	39,560	259,564	5,348	-	5,052,574	-	95,540	69,889	25,000	-
Excess (deficiency) of receipts over disbursements	18,406	40,575	70	23,814	395,116	-	38,586	(2,641)	63,453	3,910
Cash and investments - ending	\$ 108,505	\$ 245,573	\$ 2,679	\$ 47,634	\$ 2,459,541	\$ 367,867	\$ 553,459	\$ 170,244	\$ 464,728	\$ 18,930

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditor's Ineligible Deduction	County Elected Officials Training
Cash and investments - beginning	\$ 94,310	\$ 52,931	\$ 23,053	\$ 14,924	\$ -	\$ 337,647	\$ 18,840	\$ 24,606	\$ 194,061	\$ 11,067
Receipts:										
Taxes	-	23,751	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	31,122	-	-	-
Charges for services	-	-	7,335	9,490	-	-	-	38,100	-	2,688
Fines and forfeits	15,281	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	17,933	486,395	357	-	3,156	-
Total receipts	15,281	23,751	7,335	9,490	17,933	486,395	31,479	38,100	3,156	2,688
Disbursements:										
Personal services	-	-	-	-	-	-	11,842	32,121	-	-
Supplies	-	-	-	-	-	-	1,815	8,026	-	-
Other services and charges	-	-	23,983	-	-	-	4,388	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	14,823	-	10,605	17,933	170,330	-	7,143	5,613	1,167
Total disbursements	-	14,823	23,983	10,605	17,933	170,330	18,045	47,290	5,613	1,167
Excess (deficiency) of receipts over disbursements	15,281	8,928	(16,648)	(1,115)	-	316,065	13,434	(9,190)	(2,457)	1,521
Cash and investments - ending	\$ 109,591	\$ 61,859	\$ 6,405	\$ 13,809	\$ -	\$ 653,712	\$ 32,274	\$ 15,416	\$ 191,604	\$ 12,588

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Offender Transportation Fund	Statewide 911	LOIT Special Distribution	Supplemental Adult Probation Services	Alternative Dispute Resolution	K-9	Collection Agency Fees	Patoka Union Twp EDA DS	Patoak Union Twp EDA CP	Owensville North EDA DS
Cash and investments - beginning	\$ 563	\$ 151,695	\$ -	\$ 9,803	\$ 11,415	\$ 2,517	\$ 1,731	\$ 27	\$ 9,057,212	\$ 11,749
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	905,461	-	-	-	-	-	-	-
Charges for services	-	382,413	-	-	-	-	-	-	-	-
Fines and forfeits	875	-	-	738	4,390	-	-	17,317,218	-	-
Other receipts	-	3,006	-	-	-	-	1,115	-	10,328,118	747,672
Total receipts	875	385,419	905,461	738	4,390	-	1,115	17,317,218	10,328,118	747,672
Disbursements:										
Personal services	-	147,490	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	145,217	-	-	865	-	1,039	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,844	-	-	-	-	-	-	-	-
Other disbursements	-	-	905,461	-	-	-	-	12,276,600	14,004,056	398,782
Total disbursements	-	294,551	905,461	-	865	-	1,039	12,276,600	14,004,056	398,782
Excess (deficiency) of receipts over disbursements	875	90,868	-	738	3,525	-	76	5,040,618	(3,675,938)	348,890
Cash and investments - ending	\$ 1,438	\$ 242,563	\$ -	\$ 10,541	\$ 14,940	\$ 2,517	\$ 1,807	\$ 5,040,645	\$ 5,381,274	\$ 360,639

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Owensville North EDA CP	Payroll Clearing	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 311,619	\$ 23,126	\$ 4,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370	\$ 4,337
Receipts:										
Taxes	-	-	-	38,990,307	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,238,890	39,812	590,623	363,787	175,203	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	7,430	28,286
Other receipts	680	3,629,244	29,442	-	-	-	-	-	-	-
Total receipts	680	3,629,244	29,442	42,229,197	39,812	590,623	363,787	175,203	7,430	28,286
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	82,642	3,625,714	31,058	42,229,197	39,812	590,623	363,787	175,203	8,366	31,151
Total disbursements	82,642	3,625,714	31,058	42,229,197	39,812	590,623	363,787	175,203	8,366	31,151
Excess (deficiency) of receipts over disbursements	(81,962)	3,530	(1,616)	-	-	-	-	-	(936)	(2,865)
Cash and investments - ending	\$ 229,657	\$ 26,656	\$ 2,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434	\$ 1,472

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations	Education Plate Fees Agency
Cash and investments - beginning	\$ 172	\$ 347	\$ 590	\$ 220	\$ 188	\$ 495	\$ 52	\$ 100	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,586	-	3,245	-	-	394
Fines and forfeits	9,175	2,660	4,365	-	875	-	435	950	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	9,175	2,660	4,365	2,586	875	3,245	435	950	394
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	9,347	2,801	4,550	2,568	1,063	3,470	462	1,000	394
Total disbursements	9,347	2,801	4,550	2,568	1,063	3,470	462	1,000	394
Excess (deficiency) of receipts over disbursements	(172)	(141)	(185)	18	(188)	(225)	(27)	(50)	-
Cash and investments - ending	\$ -	\$ 206	\$ 405	\$ 238	\$ -	\$ 270	\$ 25	\$ 50	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	LIT Certified Shares	LIT Economic Development (EDIT)	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
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,288	\$ 57,236	\$ 81,374	\$ 15,116
Receipts:										
Taxes	-	283,766	4,069,421	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	198,462	-	-	1,627,768	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,154	16,693	25,114	16,693
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>198,462</u>	<u>283,766</u>	<u>4,069,421</u>	<u>1,627,768</u>	<u>-</u>	<u>-</u>	<u>4,154</u>	<u>16,693</u>	<u>25,114</u>	<u>16,693</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	3,006
Supplies	-	-	-	-	-	-	-	-	192	-
Other services and charges	-	-	-	-	-	-	3,230	3,322	23,460	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	23,935	-
Other disbursements	198,462	283,766	4,069,297	1,627,768	-	-	-	6,000	-	-
Total disbursements	<u>198,462</u>	<u>283,766</u>	<u>4,069,297</u>	<u>1,627,768</u>	<u>-</u>	<u>-</u>	<u>3,230</u>	<u>9,322</u>	<u>47,587</u>	<u>3,006</u>
Excess (deficiency) of receipts over disbursements	-	-	124	-	-	-	924	7,371	(22,473)	13,687
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,212</u>	<u>\$ 64,607</u>	<u>\$ 58,901</u>	<u>\$ 28,803</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Scott Ditch	Hull Ditch	Maumee Ditch	Blair/Stormont	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage	Metz Drainage
Cash and investments - beginning	\$ 48,373	\$ 3,019	\$ 8,772	\$ 5,774	\$ 21,728	\$ 47,187	\$ -	\$ 114,021	\$ 37,478	\$ 66,321
Receipts:										
Taxes	35,102	8,822	77,891	21,327	81,596	23,932	79,681	63,255	17,773	25,544
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	92	-	-	-	-	-
Total receipts	<u>35,102</u>	<u>8,822</u>	<u>77,891</u>	<u>21,327</u>	<u>81,688</u>	<u>23,932</u>	<u>79,681</u>	<u>63,255</u>	<u>17,773</u>	<u>25,544</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	42,459	800	20,779	14,009	90,928	18,580	-	93,862	4,231	19,994
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	28,000	-	-	-	79,681	-	-	-
Total disbursements	<u>42,459</u>	<u>800</u>	<u>48,779</u>	<u>14,009</u>	<u>90,928</u>	<u>18,580</u>	<u>79,681</u>	<u>93,862</u>	<u>4,231</u>	<u>19,994</u>
Excess (deficiency) of receipts over disbursements	<u>(7,357)</u>	<u>8,022</u>	<u>29,112</u>	<u>7,318</u>	<u>(9,240)</u>	<u>5,352</u>	<u>-</u>	<u>(30,607)</u>	<u>13,542</u>	<u>5,550</u>
Cash and investments - ending	\$ <u>41,016</u>	\$ <u>11,041</u>	\$ <u>37,884</u>	\$ <u>13,092</u>	\$ <u>12,488</u>	\$ <u>52,539</u>	\$ <u>-</u>	\$ <u>83,414</u>	\$ <u>51,020</u>	\$ <u>71,871</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Brownlee Drainage	Reinhart Drainage	Robb Drainage	Trippett Drainage	Mcmullen Drainage	J C Moore Drainage	Greer Drainage	Sturgis Drainage	Miller Drainage	E S Farmer Drainage
Cash and investments - beginning	\$ 4,567	\$ 12,441	\$ 2,402	\$ 10,018	\$ 7,328	\$ 5,436	\$ 10,279	\$ 1,299	\$ 6,978	\$ 5,950
Receipts:										
Taxes	5,197	7,032	632	5,078	1,858	867	1,309	865	1,353	1,156
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	5,197	7,032	632	5,078	1,858	867	1,309	865	1,353	1,156
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	717	5,619	-	66	517	-	800	456	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	717	5,619	-	66	517	-	800	456	-	-
Excess (deficiency) of receipts over disbursements	4,480	1,413	632	5,012	1,341	867	509	409	1,353	1,156
Cash and investments - ending	\$ 9,047	\$ 13,854	\$ 3,034	\$ 15,030	\$ 8,669	\$ 6,303	\$ 10,788	\$ 1,708	\$ 8,331	\$ 7,106

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Toelle Drainage	Comm Certificate Sale	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	Superior Court Cash Bond Adm Fund
Cash and investments - beginning	\$ 18,775	\$ 4,683	\$ 224,560	\$ 158,355	\$ 35,818	\$ 154,489	\$ 171,599	\$ 56,231	\$ 83,037	\$ 178,918
Receipts:										
Taxes	1,875	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	350,961	45,937	14,382	40,603	5,826	81,826	8,768	22,678
Other receipts	-	10,358	40,948	-	-	-	-	-	-	-
Total receipts	1,875	10,358	391,909	45,937	14,382	40,603	5,826	81,826	8,768	22,678
Disbursements:										
Personal services	-	-	181,812	24,904	-	39,295	-	15,278	-	-
Supplies	-	-	171,785	-	-	7,888	-	17,043	-	-
Other services and charges	-	8,125	1,993	-	-	16,569	-	18,774	-	22,586
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,396	-	15,628	-	-
Other disbursements	-	3,630	-	40,948	-	-	-	-	9,075	7,235
Total disbursements	-	11,755	355,590	65,852	-	66,148	-	66,723	9,075	29,821
Excess (deficiency) of receipts over disbursements	1,875	(1,397)	36,319	(19,915)	14,382	(25,545)	5,826	15,103	(307)	(7,143)
Cash and investments - ending	\$ 20,650	\$ 3,286	\$ 260,879	\$ 138,440	\$ 50,200	\$ 128,944	\$ 177,425	\$ 71,334	\$ 82,730	\$ 171,775

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Superior Ct Alcohol & Drug Fee	Circuit Social Service User Fee	Circuit Bond Adm Fee	EMA/Misc/Walmart/Toyota Donation	Donations EMS	Donations EMA Canine	Pocket Of Need Donations	Gibson County Safe Kids Donation	Health Fair Donations
Cash and investments - beginning	\$ 64,644	\$ 5,147	\$ 14,151	\$ 5,000	\$ 2,605	\$ 145	\$ 128	\$ 2	\$ 1,222
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	40,807	2,019	2,870	-	-	-	-	-	-
Other receipts	-	-	7,235	-	2,000	-	-	-	-
Total receipts	40,807	2,019	10,105	-	2,000	-	-	-	-
Disbursements:									
Personal services	35,879	867	-	-	-	-	-	-	-
Supplies	412	-	-	-	-	-	-	-	-
Other services and charges	2,709	-	2,234	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	286	-	-	-	-	-	-	-
Total disbursements	39,000	1,153	2,234	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,807	866	7,871	-	2,000	-	-	-	-
Cash and investments - ending	\$ 66,451	\$ 6,013	\$ 22,022	\$ 5,000	\$ 4,605	\$ 145	\$ 128	\$ 2	\$ 1,222

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Child Safety Seat Donations	Prosecutor Meth Prevention	Self Insurance (Health)	Auditors Property Endorsement Fee	Superior GAL/CASA	Distressed Road Repayment	Travel Vaccine	Sheriff Tax Warrants	Civil Process Server	M R U
Cash and investments - beginning	\$ 1,203	\$ 283	\$ 1,079,390	\$ 17,118	\$ 5,184	\$ 396,770	\$ 6,593	\$ 1,626	\$ 300	\$ 4,991
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	66,128	-	-	-	-
Charges for services	-	-	-	9,380	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,791,265	-	-	-	67,621	18,016	1,670	2,000
Total receipts	-	-	3,791,265	9,380	-	66,128	67,621	18,016	1,670	2,000
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	3,972,333	5,992	-	-	53,055	-	1,910	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	18,662	-	-
Total disbursements	-	-	3,972,333	5,992	-	-	53,055	18,662	1,910	-
Excess (deficiency) of receipts over disbursements	-	-	(181,068)	3,388	-	66,128	14,566	(646)	(240)	2,000
Cash and investments - ending	\$ 1,203	\$ 283	\$ 898,322	\$ 20,506	\$ 5,184	\$ 462,896	\$ 21,159	\$ 980	\$ 60	\$ 6,991

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CC Project Income	14.228 Comm Dev Grant Fund	16.575 Victim Assistance IV	20.600 Operation Pull Over	93.069 Bio Terrorism	16.543 Operation T.I.P.	HAVA	Tobacco Prevention & Cessation	Multi-Jurisdictional Meth Lab	D.A.R.E.
Cash and investments - beginning	\$ 298,434	\$ 24,126	\$ 1,427	\$ 16,600	\$ 1,508	\$ 5,580	\$ 2	\$ 40	\$ 140	\$ 1,150
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	251,041	-	-	-	-	5,530	-	-	-	-
Other receipts	25,523	-	30,437	1,829	-	-	-	-	-	275
Total receipts	276,564	-	30,437	1,829	-	5,530	-	-	-	275
Disbursements:										
Personal services	42,785	-	30,725	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	94,578	-	-	10,067	1,008	-	-	40	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	38,937	-	-	-	-	4,170	-	-	-	600
Total disbursements	176,300	-	30,725	10,067	1,008	4,170	-	40	-	600
Excess (deficiency) of receipts over disbursements	100,264	-	(288)	(8,238)	(1,008)	1,360	-	(40)	-	(325)
Cash and investments - ending	\$ 398,698	\$ 24,126	\$ 1,139	\$ 8,362	\$ 500	\$ 6,940	\$ 2	\$ -	\$ 140	\$ 825

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Comm Certificate Sale Surplus	Gibson County Drug Court	EMA Planning/Foundation	I-69 Projects	20.703 HMEP	Park and Recreation Donation Fund	Prosecutor Hub Grant	Blight Program	Courthouse Security	GAL/CASA State Capacity Building
Cash and investments - beginning	\$ 3,900	\$ 38,942	\$ 50	\$ 1,900	\$ -	\$ 100	\$ 2,091	\$ 2,675	\$ 126	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,000	-	-	-	-	-
Charges for services	-	21,125	-	-	-	-	20,000	-	-	-
Fines and forfeits	-	8,778	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	42,605	-	630,987	-	14,285
Total receipts	-	29,903	-	-	5,000	42,605	20,000	630,987	-	14,285
Disbursements:										
Personal services	-	-	-	-	-	-	14,469	-	-	1,956
Supplies	-	-	-	-	-	-	-	-	-	100
Other services and charges	3,900	2,340	-	-	-	28,328	-	-	-	267
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	5,000	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,000	-	2,091	628,512	126	-
Total disbursements	3,900	7,340	-	-	5,000	28,328	16,560	628,512	126	2,323
Excess (deficiency) of receipts over disbursements	(3,900)	22,563	-	-	-	14,277	3,440	2,475	(126)	11,962
Cash and investments - ending	\$ -	\$ 61,505	\$ 50	\$ 1,900	\$ -	\$ 14,377	\$ 5,531	\$ 5,150	\$ -	\$ 11,962

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Putnam Hull Ditch	Redevelopment Commission	93.074 Vector Control Grant	97.042 EMPG Performance	SHSP	Local Road and Bridge Matching	EMA Prepare/Womens Foundation	Security Detail	Jed Fisher Memorial Scholarship Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,611	\$ 26,407,756
Receipts:										
Taxes	934	5,401,095	-	-	-	-	-	-	-	64,330,606
Licenses and permits	-	-	-	-	-	-	-	-	-	49,533
Intergovernmental receipts	-	-	115	-	-	-	-	-	-	13,683,707
Charges for services	-	-	-	-	-	-	-	-	-	2,887,631
Fines and forfeits	-	-	-	-	-	-	-	-	-	18,473,289
Other receipts	-	-	-	5,111	20,000	-	-	-	285	29,431,067
Total receipts	934	5,401,095	115	5,111	20,000	-	-	-	285	128,855,833
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	14,848,821
Supplies	-	-	-	-	-	-	-	-	-	1,686,229
Other services and charges	-	-	-	-	-	-	-	-	-	10,876,419
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	197,003
Capital outlay	-	-	-	-	-	-	-	-	-	790,380
Other disbursements	-	5,401,095	-	5,111	20,000	-	-	-	500	96,239,878
Total disbursements	-	5,401,095	-	5,111	20,000	-	-	-	500	124,638,730
Excess (deficiency) of receipts over disbursements	934	-	115	-	-	-	-	-	(215)	4,217,103
Cash and investments - ending	\$ 934	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	14,396	\$ 30,624,859

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	GC Pros Bad Check Restitution	Jail Commissary	Clerk's Trust	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 786,192	\$ 19,002	\$ 2,183	\$ 27,504	\$ 535,712	\$ 2,622,830	\$ 24,215	\$ 500	\$ 1,511,863	\$ -
Receipts:										
Taxes	-	-	-	-	-	10,676,470	-	-	2,791,561	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	828,013	-	-	-	-
Charges for services	-	-	-	-	-	2,458,455	7,868	-	-	-
Fines and forfeits	-	-	-	-	3,128,948	128,768	-	-	-	10,762
Other receipts	1,085,549	193,347	60	221,034	-	1,505,769	-	-	-	-
Total receipts	1,085,549	193,347	60	221,034	3,128,948	15,597,475	7,868	-	2,791,561	10,762
Disbursements:										
Personal services	-	-	-	-	-	9,999,467	-	-	-	-
Supplies	-	-	-	-	-	495,324	-	-	-	-
Other services and charges	-	-	-	-	-	2,698,758	-	-	215,317	-
Capital outlay	-	-	-	-	-	96,508	-	-	2,537,900	-
Other disbursements	786,192	182,070	-	222,573	3,168,803	489,229	1,125	500	-	-
Total disbursements	786,192	182,070	-	222,573	3,168,803	13,779,286	1,125	500	2,753,217	-
Excess (deficiency) of receipts over disbursements	299,357	11,277	60	(1,539)	(39,855)	1,818,189	6,743	(500)	38,344	10,762
Cash and investments - ending	\$ 1,085,549	\$ 30,279	\$ 2,243	\$ 25,965	\$ 495,857	\$ 4,441,019	\$ 30,958	\$ -	\$ 1,550,207	\$ 10,762

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Clerk's Records Perpetuation	EDIT Rainy Day Fund	COIT County Distributive Share	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 89,520	\$ -	\$ 885,078	\$ 3,305	\$ 83,316	\$ 6,281	\$ 31,133	\$ 18,285	\$ 13,412	\$ 10,079
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	255,002	12,575	-	-	-	4,325	3,700
Fines and forfeits	37,641	-	-	-	-	-	-	11,349	-	-
Other receipts	-	-	-	52,545	-	-	-	-	-	-
Total receipts	37,641	-	-	307,547	12,575	-	-	11,349	4,325	3,700
Disbursements:										
Personal services	-	-	-	274,428	2,161	-	-	-	-	-
Supplies	-	-	-	1,869	-	-	-	-	-	-
Other services and charges	90,124	-	-	6,987	39,493	-	-	24,493	5,070	74
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	885,078	-	-	1,245	-	-	-	-
Total disbursements	90,124	-	885,078	283,284	41,654	1,245	-	24,493	5,070	74
Excess (deficiency) of receipts over disbursements	(52,483)	-	(885,078)	24,263	(29,079)	(1,245)	-	(13,144)	(745)	3,626
Cash and investments - ending	\$ 37,037	\$ -	\$ -	\$ 27,568	\$ 54,237	\$ 5,036	\$ 31,133	\$ 5,141	\$ 12,667	\$ 13,705

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Building	Drug Free Community	Emergency Planning/Right To Know	Enhanced Access Fund	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 1,669,465	\$ 1,211,368	\$ 3,507	\$ 5,851	\$ -	\$ 30,276	\$ 133,593	\$ 176,169	\$ 58,599	\$ 1,174
Receipts:										
Taxes	1,172,125	282,584	-	-	-	-	-	272,633	-	-
Licenses and permits	-	-	-	-	-	-	-	70,609	-	-
Intergovernmental receipts	99,700	24,036	-	-	-	-	-	23,190	-	-
Charges for services	150,602	-	-	7,144	2,336	9,770	-	-	3,756	-
Fines and forfeits	-	-	10,825	-	-	-	-	-	-	-
Other receipts	8,750	-	-	-	-	-	-	-	-	-
Total receipts	1,431,177	306,620	10,825	7,144	2,336	9,770	-	366,432	3,756	-
Disbursements:										
Personal services	171,348	-	-	-	-	-	-	296,121	-	-
Supplies	144,415	-	-	-	-	-	-	7,446	-	-
Other services and charges	659,181	179,629	-	-	-	-	-	9,612	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,249	947	6,750	75,000	-	8,862	-
Total disbursements	974,944	179,629	-	4,249	947	6,750	75,000	313,179	8,862	-
Excess (deficiency) of receipts over disbursements	456,233	126,991	10,825	2,895	1,389	3,020	(75,000)	53,253	(5,106)	-
Cash and investments - ending	\$ 2,125,698	\$ 1,338,359	\$ 14,332	\$ 8,746	\$ 1,389	\$ 33,296	\$ 58,593	\$ 229,422	\$ 53,493	\$ 1,174

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 108,505	\$ 245,573	\$ 2,679	\$ 47,634	\$ 2,459,541	\$ 367,867	\$ 553,459	\$ 170,244	\$ 464,728	\$ 18,930
Receipts:										
Taxes	-	-	-	-	-	-	135,322	-	-	-
Licenses and permits	5,317	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,570	384,817	-	-	3,816,226	-	11,353	-	88,456	-
Charges for services	-	-	-	-	-	-	-	88,759	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,852	23,813	917,906	-	815	-	-	3,655
Total receipts	21,887	384,817	5,852	23,813	4,734,132	-	147,490	88,759	88,456	3,655
Disbursements:										
Personal services	27,134	-	-	-	2,079,170	-	57,742	67,385	5,399	-
Supplies	4,886	231,895	-	-	669,881	-	3,277	-	-	-
Other services and charges	6,213	-	-	-	518,389	-	38,736	5,348	24,157	-
Capital outlay	-	121,536	-	43,761	393,892	-	15,000	-	8,500	-
Other disbursements	-	-	6,260	-	400,000	21,253	-	-	-	50
Total disbursements	38,233	353,431	6,260	43,761	4,061,332	21,253	114,755	72,733	38,056	50
Excess (deficiency) of receipts over disbursements	(16,346)	31,386	(408)	(19,948)	672,800	(21,253)	32,735	16,026	50,400	3,605
Cash and investments - ending	\$ 92,159	\$ 276,959	\$ 2,271	\$ 27,686	\$ 3,132,341	\$ 346,614	\$ 586,194	\$ 186,270	\$ 515,128	\$ 22,535

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditor's Ineligible Deduction	County Elected Officials Training
Cash and investments - beginning	\$ 109,591	\$ 61,859	\$ 6,405	\$ 13,809	\$ -	\$ 653,712	\$ 32,274	\$ 15,416	\$ 191,604	\$ 12,588
Receipts:										
Taxes	-	11,411	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	10,374	-	-	-
Charges for services	-	-	15,175	10,865	-	-	-	30,968	-	3,756
Fines and forfeits	14,403	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	98,702	1,008,645	159	-	1,905	-
Total receipts	14,403	11,411	15,175	10,865	98,702	1,008,645	10,533	30,968	1,905	3,756
Disbursements:										
Personal services	17,563	-	-	-	-	-	11,303	35,589	1,555	-
Supplies	-	-	-	-	-	-	3,913	7,497	-	-
Other services and charges	-	-	3,841	9,670	-	-	245	-	1,695	-
Capital outlay	-	-	-	-	-	-	2,258	-	107,670	-
Other disbursements	-	20,101	-	-	96,975	408,769	-	-	2,401	272
Total disbursements	17,563	20,101	3,841	9,670	96,975	408,769	17,719	43,086	113,321	272
Excess (deficiency) of receipts over disbursements	(3,160)	(8,690)	11,334	1,195	1,727	599,876	(7,186)	(12,118)	(111,416)	3,484
Cash and investments - ending	\$ 106,431	\$ 53,169	\$ 17,739	\$ 15,004	\$ 1,727	\$ 1,253,588	\$ 25,088	\$ 3,298	\$ 80,188	\$ 16,072

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Offender Transportation Fund	Statewide 911	LOIT Special Distribution	Supplemental Adult Probation Services	Alternative Dispute Resolution	K-9	Collection Agency Fees	Patoka Union Twp EDA DS	Patoak Union Twp EDA CP	Owensville North EDA DS
Cash and investments - beginning	\$ 1,438	\$ 242,563	\$ -	\$ 10,541	\$ 14,940	\$ 2,517	\$ 1,807	\$ 5,040,645	\$ 5,381,274	\$ 360,639
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	379,592	-	-	-	-	-	-	-	-
Fines and forfeits	700	-	-	561	4,440	-	-	-	-	-
Other receipts	-	637	-	-	-	-	1,405	6,806,879	27,822,382	1,130,897
Total receipts	700	380,229	-	561	4,440	-	1,405	6,806,879	27,822,382	1,130,897
Disbursements:										
Personal services	-	123,749	-	-	3,795	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	203,218	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,405	11,842,465	24,258,902	925,692
Total disbursements	-	326,967	-	-	3,795	-	1,405	11,842,465	24,258,902	925,692
Excess (deficiency) of receipts over disbursements	700	53,262	-	561	645	-	-	(5,035,586)	3,563,480	205,205
Cash and investments - ending	\$ 2,138	\$ 295,825	\$ -	\$ 11,102	\$ 15,585	\$ 2,517	\$ 1,807	\$ 5,059	\$ 8,944,754	\$ 565,844

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Owensville North EDA CP	Payroll Clearing	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ 229,657	\$ 26,656	\$ 2,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434
Receipts:									
Taxes	-	-	-	28,021,173	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,449,252	43,444	646,479	352,718	157,651	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	8,150
Other receipts	1,595	3,765,853	70,051	-	-	-	-	-	-
Total receipts	1,595	3,765,853	70,051	31,470,425	43,444	646,479	352,718	157,651	8,150
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	13,697	3,765,030	72,932	31,470,425	43,435	646,479	352,718	157,651	7,267
Total disbursements	13,697	3,765,030	72,932	31,470,425	43,435	646,479	352,718	157,651	7,267
Excess (deficiency) of receipts over disbursements	(12,102)	823	(2,881)	-	9	-	-	-	883
Cash and investments - ending	\$ 217,555	\$ 27,479	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ 1,317

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations
Cash and investments - beginning	\$ 1,472	\$ -	\$ 206	\$ 405	\$ 238	\$ -	\$ 270	\$ 25	\$ 50
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	33,761	580	3,372	4,325	2,956	739	3,098	351	825
Other receipts	-	-	-	-	-	-	-	50	-
Total receipts	33,761	580	3,372	4,325	2,956	739	3,098	401	825
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	33,407	580	3,323	4,315	3,006	739	3,120	346	825
Total disbursements	33,407	580	3,323	4,315	3,006	739	3,120	346	825
Excess (deficiency) of receipts over disbursements	354	-	49	10	(50)	-	(22)	55	-
Cash and investments - ending	\$ 1,826	\$ -	\$ 255	\$ 415	\$ 188	\$ -	\$ 248	\$ 80	\$ 50

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ 13,212	\$ 64,607
Receipts:									
Taxes	-	-	250,942	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	198,469	-	-	-	1,655,047	4,137,642	-	-
Charges for services	-	-	-	-	-	-	-	2,445	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	281	-	-	-	-	-	-	-	16,901
Total receipts	281	198,469	250,942	-	-	1,655,047	4,137,642	2,445	16,901
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,985
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	3,048
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	281	198,469	250,942	124	-	1,655,047	4,137,642	1,808	-
Total disbursements	281	198,469	250,942	124	-	1,655,047	4,137,642	1,808	12,033
Excess (deficiency) of receipts over disbursements	-	-	-	(124)	-	-	-	637	4,868
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,849	\$ 69,475

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Scott Ditch	Hull Ditch	Maumee Ditch	Blair/Stormont	Wabash Levee	Black River	Patoka Conservancy
Cash and investments - beginning	\$ 58,901	\$ 28,803	\$ 41,016	\$ 11,041	\$ 37,884	\$ 13,092	\$ 12,488	\$ 52,539	\$ -
Receipts:									
Taxes	-	-	36,261	9,055	81,430	21,752	82,446	23,983	89,107
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	25,436	16,901	-	-	-	75,000	65	-	-
Total receipts	25,436	16,901	36,261	9,055	81,430	96,752	82,511	23,983	89,107
Disbursements:									
Personal services	-	3,523	-	-	-	-	-	-	-
Supplies	12,217	184	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	2,830	-	-	-	-	-	-	-	-
Other disbursements	-	-	39,704	4,724	115,607	17,185	56,548	30,785	89,107
Total disbursements	15,047	3,707	39,704	4,724	115,607	17,185	56,548	30,785	89,107
Excess (deficiency) of receipts over disbursements	10,389	13,194	(3,443)	4,331	(34,177)	79,567	25,963	(6,802)	-
Cash and investments - ending	\$ 69,290	\$ 41,997	\$ 37,573	\$ 15,372	\$ 3,707	\$ 92,659	\$ 38,451	\$ 45,737	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Upper Pigeon Creek Total Drain	Lillard Drainage	Metz Drainage	Brownlee Drainage	Reinhart Drainage	Robb Drainage	Trippett Drainage	Mcmullen Drainage	J C Moore Drainage
Cash and investments - beginning	\$ 83,414	\$ 51,020	\$ 71,871	\$ 9,047	\$ 13,854	\$ 3,034	\$ 15,030	\$ 8,669	\$ 6,303
Receipts:									
Taxes	67,268	22,658	25,923	5,302	7,125	627	4,913	1,853	877
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	67,268	22,658	25,923	5,302	7,125	627	4,913	1,853	877
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	48,376	21,199	6,724	3,953	7,929	-	2,228	517	3,800
Total disbursements	48,376	21,199	6,724	3,953	7,929	-	2,228	517	3,800
Excess (deficiency) of receipts over disbursements	18,892	1,459	19,199	1,349	(804)	627	2,685	1,336	(2,923)
Cash and investments - ending	\$ 102,306	\$ 52,479	\$ 91,070	\$ 10,396	\$ 13,050	\$ 3,661	\$ 17,715	\$ 10,005	\$ 3,380

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Greer Drainage	Sturgis Drainage	Miller Drainage	E S Farmer Drainage	Toelle Drainage	Comm Certificate Sale	Superior Court User Fees	Sup Crt Administration Fee	Circuit Crt Prob Admin
Cash and investments - beginning	\$ 10,788	\$ 1,708	\$ 8,331	\$ 7,106	\$ 20,650	\$ 3,286	\$ 260,879	\$ 138,440	\$ 50,200
Receipts:									
Taxes	1,218	772	1,500	1,179	5,625	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	281,408	55,897	14,210
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,218	772	1,500	1,179	5,625	-	281,408	55,897	14,210
Disbursements:									
Personal services	-	-	-	-	-	-	177,176	32,271	-
Supplies	-	-	-	-	-	-	112,398	-	-
Other services and charges	-	-	-	-	-	-	1,755	-	-
Capital outlay	-	-	-	-	-	-	267	-	-
Other disbursements	800	1,691	136	409	-	-	-	-	1,470
Total disbursements	800	1,691	136	409	-	-	291,596	32,271	1,470
Excess (deficiency) of receipts over disbursements	418	(919)	1,364	770	5,625	-	(10,188)	23,626	12,740
Cash and investments - ending	\$ 11,206	\$ 789	\$ 9,695	\$ 7,876	\$ 26,275	\$ 3,286	\$ 250,691	\$ 162,066	\$ 62,940

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Circuit Court User Fee	Jury Fee	Prosecutor Deferral User Fee	Co Law Enforcement Cont Ed	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
Cash and investments - beginning	\$ 128,944	\$ 177,425	\$ 71,334	\$ 82,730	\$ 171,775	\$ 66,451	\$ 6,013	\$ 22,022	\$ 5,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	36,489	16,743	88,313	9,486	23,906	32,904	3,381	9,339	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	36,489	16,743	88,313	9,486	23,906	32,904	3,381	9,339	-
Disbursements:									
Personal services	14,665	-	18,794	-	-	50,185	2,406	-	-
Supplies	10,471	-	8,493	-	-	-	-	-	-
Other services and charges	22,972	-	12,797	-	33,814	608	-	3,799	-
Capital outlay	19,996	-	7,630	-	26,202	-	-	-	-
Other disbursements	320	-	-	8,495	-	-	-	-	4,660
Total disbursements	68,424	-	47,714	8,495	60,016	50,793	2,406	3,799	4,660
Excess (deficiency) of receipts over disbursements	(31,935)	16,743	40,599	991	(36,110)	(17,889)	975	5,540	(4,660)
Cash and investments - ending	\$ 97,009	\$ 194,168	\$ 111,933	\$ 83,721	\$ 135,665	\$ 48,562	\$ 6,988	\$ 27,562	\$ 340

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Donations EMS	Donations EMA Canine	Pocket Of Need Donations	Gibson County Safe Kids Donation	Health Fair Donations	Child Safety Seat Donations	Prosecutor Meth Prevention	Self Insurance (Health)	Auditors Property Endorsement Fee
Cash and investments - beginning	\$ 4,605	\$ 145	\$ 128	\$ 2	\$ 1,222	\$ 1,203	\$ 283	\$ 898,322	\$ 20,506
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,000	-	10,261
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,225	-	-	3,707,887	-
Total receipts	-	-	-	-	2,225	-	2,000	3,707,887	10,261
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,515,042	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,553	-	1,801	-	17,813
Total disbursements	-	-	-	-	1,553	-	1,801	3,515,042	17,813
Excess (deficiency) of receipts over disbursements	-	-	-	-	672	-	199	192,845	(7,552)
Cash and investments - ending	<u>\$ 4,605</u>	<u>\$ 145</u>	<u>\$ 128</u>	<u>\$ 2</u>	<u>\$ 1,894</u>	<u>\$ 1,203</u>	<u>\$ 482</u>	<u>\$ 1,091,167</u>	<u>\$ 12,954</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Superior GAL/CASA	Distressed Road Repayment	Travel Vaccine	Sheriff Tax Warrants	Civil Process Server	M R U	CC Project Income	14.228 Comm Dev Grant Fund	16.575 Victim Assistance IV
Cash and investments - beginning	\$ 5,184	\$ 462,898	\$ 21,159	\$ 980	\$ 60	\$ 6,991	\$ 398,698	\$ 24,126	\$ 1,139
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	66,128	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	206,033	-	-
Other receipts	-	-	42,160	13,296	1,974	-	-	-	37,286
Total receipts	-	66,128	42,160	13,296	1,974	-	206,033	-	37,286
Disbursements:									
Personal services	-	-	-	-	-	-	48,964	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	53,604	14,047	2,034	781	136,670	-	27,711
Total disbursements	-	-	53,604	14,047	2,034	781	185,634	-	27,711
Excess (deficiency) of receipts over disbursements	-	66,128	(11,444)	(751)	(60)	(781)	20,399	-	9,575
Cash and investments - ending	\$ 5,184	\$ 529,026	\$ 9,715	\$ 229	\$ -	\$ 6,210	\$ 419,097	\$ 24,126	\$ 10,714

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20.600 Operation Pull Over	93.069 Bio Terrorism	16.543 Operation T.I.P.	HAVA	Tobacco Prevention & Cessation	Multi-Jurisdictional Meth Lab	D.A.R.E.	Comm Certificate Sale Surplus	Gibson County Drug Court
Cash and investments - beginning	\$ 8,362	\$ 500	\$ 6,940	\$ 2	\$ -	\$ 140	\$ 825	\$ -	\$ 61,505
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	4,518
Other receipts	7,903	-	2,820	-	-	-	50	-	-
Total receipts	7,903	-	2,820	-	-	-	50	-	4,518
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	163
Other services and charges	-	-	-	-	-	-	-	-	5,656
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	7,808	500	4,192	-	-	-	737	-	-
Total disbursements	7,808	500	4,192	-	-	-	737	-	5,819
Excess (deficiency) of receipts over disbursements	95	(500)	(1,372)	-	-	-	(687)	-	(1,301)
Cash and investments - ending	\$ 8,457	\$ -	\$ 5,568	\$ 2	\$ -	\$ 140	\$ 138	\$ -	\$ 60,204

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMA Planning/Foundation	I-69 Projects	20.703 HMEP	Park and Recreation Donation Fund	Prosecutor Hub Grant	Blight Program	Courthouse Security	GAL/CASA State Capacity Building	Putnam Hull Ditch
Cash and investments - beginning	\$ 50	\$ 1,900	\$ -	\$ 14,377	\$ 5,531	\$ 5,150	\$ -	\$ 11,962	\$ 934
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,055
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20,000	-	-	15,179	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	10,041	2,952	-	440,847	-	-	-
Total receipts	-	-	10,041	2,952	20,000	440,847	-	15,179	1,055
Disbursements:									
Personal services	-	-	-	-	14,578	-	-	7,262	-
Supplies	-	-	-	-	-	-	-	83	-
Other services and charges	-	-	-	-	-	-	-	1,661	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	10,041	11,050	5,531	427,882	-	-	-
Total disbursements	-	-	10,041	11,050	20,109	427,882	-	9,006	-
Excess (deficiency) of receipts over disbursements	-	-	-	(8,098)	(109)	12,965	-	6,173	1,055
Cash and investments - ending	\$ 50	\$ 1,900	\$ -	\$ 6,279	\$ 5,422	\$ 18,115	\$ -	\$ 18,135	\$ 1,989

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Redevelopment Commission	93.074 Vector Control Grant	97.042 EMPG Performance	SHSP	Local Road and Bridge Matching	EMA Prepare/Womens Foundation	Security Detail	Jed Fisher Memorial Scholarship Fund	Totals
Cash and investments - beginning	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,396	\$ 30,624,859
Receipts:									
Taxes	11,266,833	-	-	-	-	-	-	-	55,372,983
Licenses and permits	-	-	-	-	-	-	-	-	75,926
Intergovernmental receipts	-	2,557	-	-	-	-	-	-	16,012,122
Charges for services	-	-	-	-	-	-	-	-	3,494,533
Fines and forfeits	-	-	-	-	-	-	-	-	4,189,181
Other receipts	-	-	15,993	24,000	1,575,461	2,500	28,675	340	50,779,249
Total receipts	11,266,833	2,557	15,993	24,000	1,575,461	2,500	28,675	340	129,923,994
Disbursements:									
Personal services	-	-	-	-	-	-	28,675	-	13,581,393
Supplies	-	-	-	-	-	-	-	-	1,714,412
Other services and charges	-	-	-	-	-	-	-	-	8,341,402
Capital outlay	-	-	-	-	-	-	-	-	3,383,950
Other disbursements	11,266,833	2,672	15,993	24,000	730,139	-	-	1,000	99,871,535
Total disbursements	11,266,833	2,672	15,993	24,000	730,139	-	28,675	1,000	126,892,692
Excess (deficiency) of receipts over disbursements	-	(115)	-	-	845,322	2,500	-	(660)	3,031,302
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 845,322	\$ 2,500	\$ -	\$ 13,736	\$ 33,656,161

GIBSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Gibson County Facilities Holding Corporation	Courthouse and Jail Improvements	\$ 187,000	1/1/2012	10/1/2025
Total of annual lease payments		<u>\$ 187,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	Toyota Project	\$ 4,050,000	\$ 700,500
Revenue bonds	Gibson County Coal	13,000,000	1,042,363
Revenue bonds	Infrastructure Improvements	3,030,000	3,098,175
Revenue bonds	Owensville North EDA 2014	825,000	33,825
Notes and loans payable	Distressed Road	661,283	-
Total governmental activities		<u>21,566,283</u>	<u>4,874,863</u>
Totals		<u>\$ 21,566,283</u>	<u>\$ 4,874,863</u>

GIBSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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	25,981,090
Improvements other than buildings	2,432,579
Machinery, equipment, and vehicles	<u>8,345,328</u>
Total governmental activities	<u>62,546,942</u>
Total capital assets	<u><u>\$ 62,546,942</u></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/>.