

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
08/12/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-38
Schedule of Payables and Receivables	39
Schedule of Leases and Debt	40
Schedule of Capital Assets.....	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherri Smith	01-01-17 to 12-31-20
County Treasurer	Mary B. Key Mary O'Neal	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	James R. Morrow	01-01-15 to 12-31-22
County Sheriff	Timothy Bottoms	01-01-15 to 12-31-22
County Recorder	Tonya Thompson	01-01-15 to 12-31-22
President of the Board of County Commissioners	Alan Douglas Stephen E. Bottoms	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Jay Riley	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Gibson County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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 year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

June 26, 2019

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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	\$ 1,085,549	\$ 915,221	\$ 1,085,549	\$ 915,221
Sheriff's Inmate Trust	30,279	227,742	206,219	51,802
GCPROS Bad Check Restitution	2,243	200	-	2,443
Jail Commissary	25,965	243,355	267,231	2,089
Clerk's Trust	495,857	5,123,941	5,070,597	549,201
General	4,441,019	14,594,786	13,784,833	5,250,972
Accident Report	30,958	6,423	674	36,707
CEDIT County Share	1,550,207	2,791,665	3,706,357	635,515
City And Town Court Costs	10,762	11,416	-	22,178
Clerk's Records Perpetuation	37,037	42,893	70,174	9,756
Community Corrections	27,568	328,500	341,647	14,421
Community Transition Program	54,237	9,150	8,814	54,573
Congressional School Interest	5,036	-	1,245	3,791
Congressional School Principal	31,133	-	-	31,133
Prisoner Reimbursement For Incarceration	5,141	5,935	3,931	7,145
Sales Disclosure - County Share	12,667	4,025	5,466	11,226
Covered Bridge	13,705	3,700	2,283	15,122
Cumulative Bridge	2,125,698	1,465,230	1,347,694	2,243,234
Cumulative Building	1,338,359	321,297	170,500	1,489,156
Drug Free Community	14,332	17,704	12,584	19,452
Emergency Planning/Right To Know	8,746	6,373	5,988	9,131
Enhanced Access Fund	1,389	12,724	5,979	8,134
Firearms Training	33,296	8,840	6,652	35,484
General Drain Improvement	58,593	47,500	20,000	86,093
Health	229,422	450,282	380,535	299,169
Identification Security Protection	53,493	5,244	14,009	44,728
Levy Excess	1,174	-	-	1,174
Local Health Maintenance	92,159	36,117	34,030	94,246
Local Road And Street	276,959	530,144	501,779	305,324
Medical Care For Inmates	2,271	6,075	7,740	606
Misdemeanant	27,686	23,813	27,039	24,460
Motor Vehicle Highway	3,132,341	5,020,083	4,909,542	3,242,882
Rainy Day	346,614	-	-	346,614
Reassessment -2015	586,194	147,037	194,952	538,279
Recorder's Records Perpetuation	186,270	103,513	68,236	221,547
Riverboat	515,128	88,457	161,638	441,947
Sex And Violent Offender Administration	22,535	4,279	-	26,814
Supplemental Public Defender Services	106,431	9,914	-	116,345
Surplus Tax	53,169	14,319	13,368	54,120
Surveyor's Corner Perpetuation	17,739	26,000	18,682	25,057
Tax Sale Fees	15,004	19,624	20,335	14,293
Tax Sale Redemption	1,727	147,223	147,328	1,622
Tax Sale Surplus	1,253,588	405,895	929,951	729,532
Local Health Department Trust Account	25,088	20,926	16,602	29,412
GAL/CASA	3,298	27,806	20,719	10,385
Auditor's Ineligible Deduction	80,188	5,064	32,966	52,286
County Elected Officials Training	16,072	5,244	906	20,410
County Offender Transportation Fund	2,138	966	-	3,104
Statewide 911	295,825	386,526	336,776	345,575
Supplemental Adult Probation Services	11,102	255	-	11,357
Alternative Dispute Resolution	15,585	3,963	5,505	14,043
K-9	2,517	-	-	2,517
Collection Agency Fees	1,807	2,561	2,584	1,784
Patoka Union Twp EDA DS	5,059	4,019,479	3,998,315	26,223
Patoka Union Twp EDA CP	8,944,754	11,881,694	10,817,057	10,009,391

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES-REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Owensville North EDA DS	565,844	980,393	1,056,362	489,875
Owensville North EDA CP	217,555	3,478	9,652	211,381
Payroll Clearing	27,479	3,816,023	3,819,134	24,368
Sheriff Pension Holding	-	51,902	47,508	4,394
Settlement	-	33,429,220	33,425,346	3,874
Wheel Tax	9	44,245	43,642	612
Sur Tax	-	669,191	669,191	-
CVET Agency	-	342,129	342,129	-
Financial Institution Tax	-	149,006	149,006	-
State Fines And Forfeitures	1,317	10,634	10,308	1,643
Infraction Judgements	1,826	40,702	38,941	3,587
Overweight Vehicle Fines	-	1,599	1,599	-
Special Death Benefit	255	3,444	3,444	255
Sales Disclosure- State Share	415	4,025	4,070	370
Coroners Training & Con't Education	188	3,024	3,212	-
Interstate Compact- State Share	-	1,496	1,185	311
Mortgage Recording Fees- State Share	248	2,737	2,703	282
Sex And Violent Offender Admin - State	80	331	411	-
Child Restraint Violations	50	575	575	50
Education Plate Fees Agency	-	375	169	206
Riverboat Revenue Sharing	-	198,469	198,469	-
Innkeepers Tax Collections	-	260,664	260,664	-
LIT Certified Shares	-	1,499,805	1,499,805	-
LIT Economic Development (EDIT)	-	4,125,304	4,125,304	-
93.563 Prosecutor PCA	13,849	3,764	2,443	15,170
93.563 Title IV-D Incentive	69,475	16,920	8,860	77,535
93.563 Prosecutor IV-D Incentive-Post Oct '99	69,290	25,455	11,286	83,459
93.563 Clerk IV-D Incentive-Post Oct '99	41,997	16,918	3,066	55,849
Scott Ditch	37,573	35,575	62,242	10,906
Hull Ditch	15,372	8,945	22,156	2,161
Maumee Ditch	3,707	80,637	22,561	61,783
Blair/Stormont	92,659	62,701	123,344	32,016
Wabash Levee	38,451	83,907	69,870	52,488
Black River	45,737	23,730	57,922	11,545
Patoka Conservancy	-	90,290	90,290	-
Upper Pigeon Creek Total Drain	102,306	62,117	43,128	121,295
Lillard Drainage	52,479	19,844	61,990	10,333
Metz Drainage	91,070	26,258	23,219	94,109
Brownlee Drainage	10,396	4,986	977	14,405
Reinhart Drainage	13,050	6,920	3,546	16,424
Robb Drainage	3,661	627	-	4,288
Trippett Drainage	17,715	5,196	1,299	21,612
McMullen Drainage	10,005	1,854	557	11,302
JC Moore Drainage	3,380	965	-	4,345
Greer Drainage	11,206	99	800	10,505
Sturgis Drainage	789	886	456	1,219
Miller Drainage	9,695	1,283	2,192	8,786
ES Farmer Drainage	7,876	1,146	679	8,343
Toelle Drainage	26,275	3,750	13,966	16,059
Comm Certificate Sale	3,286	918	-	4,204
Superior Court User Fees	250,691	222,171	288,541	184,321
Sup Crt Administration Fee	162,066	39,546	41,615	159,997
Circuit Crt Prob Admin	62,940	22,693	26,237	59,396
Circuit Court User Fee	97,009	66,399	38,523	124,885
Jury Fee	194,168	6,312	-	200,480

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES-REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Prosecutor Deferral User Fee	111,933	103,389	24,726	190,596
Co Law Enforcement Cont Ed	83,721	11,771	8,475	87,017
Superior Court Cash Bond Adm Fund	135,665	20,120	18,808	136,977
Superior Ct Alcohol & Drug Fee	48,562	42,674	46,567	44,669
Circuit Social Service User Fee	6,988	500	1,486	6,002
Circuit Bond Adm Fee	27,562	13,245	1,718	39,089
EMA/Misc/Walmart/Toyota Donation	340	-	340	-
Donations EMA	4,605	-	4,373	232
Donations EMA Canine	145	-	-	145
Pocket Of Need Donations	128	-	-	128
Gibson County Safe Kids Donation	2	-	-	2
Health Fair Donations	1,894	-	-	1,894
Child Safety Seat Donations	1,203	-	-	1,203
Prosecutor Meth Prevention	482	-	-	482
Self Insurance (Health)	1,091,167	3,861,054	4,145,425	806,796
Auditors Property Endorsement Fee	12,954	9,304	194	22,064
Superior GAL/CASA	5,184	-	-	5,184
Distressed Road Repayment	529,026	66,129	-	595,155
Travel Vaccine	9,715	55	9,770	-
Sheriff Tax Warrants	229	10,911	10,671	469
Civil Process Server	-	1,894	1,746	148
M R U	6,210	-	-	6,210
CC Project Income	419,097	302,401	189,780	531,718
14.228 Comm Dev Grant Fund	24,126	-	-	24,126
16.575 Victim Assistance IV	10,714	31,894	36,826	5,782
20.600 Operation Pull Over	8,457	5,072	7,846	5,683
16.543 Operation T.I.P.	5,568	-	5,517	51
HAVA	2	-	-	2
Multi-Jurisdictional Meth Lab	140	-	-	140
D.A.R.E.	138	300	-	438
Gibson County Drug Court	60,204	479	1,468	59,215
EMA Planning/Foundation	50	3,990	3,999	41
I -69 Projects	1,900	-	-	1,900
20.703 HMEP	-	-	11,500	(11,500)
Park And Recreation Donation Fund	6,279	775	960	6,094
Prosecutor Hub Grant	5,422	20,000	20,016	5,406
Blight Program	18,115	209,810	126,630	101,295
GAL/CASA State Capacity Building	18,135	2,251	3,826	16,560
Putnam Hull Ditch	1,989	1,008	-	2,997
Redevelopment Commission	-	9,459,494	9,459,494	-
Local Road And Bridge Matching	845,322	-	670,448	174,874
EMA Prepare/Women's Foundation	2,500	-	-	2,500
Jed Fisher Memorial Scholarship	13,736	155	13,891	-
VUTEQ 2018 EDA CP	-	3,762,164	588,891	3,173,273
Emergency Preparedness 93.074 (Health Dept)	-	20,701	14,808	5,893
Motorsports Improvement Fund	-	52,651	52,651	-
IDVA Veteran's Service Grant IDVA	-	1,194	1,194	-
Certificates Sale Surplus (Cmsnr's)	-	850	-	850
Visitors & Tourism Commission	370,457	265,595	289,643	346,409
Totals	\$ 34,026,618	\$ 114,444,536	\$ 111,293,292	\$ 37,177,862

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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.

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficit

The financial statement contains a fund with a deficit in cash. This is a result of the fund being set up as a reimbursable grant. The reimbursements for expenditures made by the County were not received December 31, 2018.

Note 8. Restatement

For the year ended December 31, 2018, 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, 2017	Prior Period Adjustment	Balance as of January 1, 2018
Visitors & Tourism Commission	\$	- \$	370,457 \$
			370,457

Note 9. Holding Corporation

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 year 2018 totaled \$157,175.

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.

OTHER INFORMATION - UNAUDITED

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

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

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

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	GCPROS Bad Check Restitution	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 1,085,549	\$ 30,279	\$ 2,243	\$ 25,965	\$ 495,857	\$ 4,441,019	\$ 30,958
Receipts:							
Taxes	-	-	-	-	-	10,960,188	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	901,187	-
Charges for services	-	-	-	-	-	2,188,684	6,423
Fines and forfeits	-	-	-	-	-	85,379	-
Other receipts	915,221	227,742	200	243,355	5,123,941	459,348	-
Total receipts	915,221	227,742	200	243,355	5,123,941	14,594,786	6,423
Disbursements:							
Personal services	-	-	-	-	-	10,425,123	-
Supplies	-	-	-	-	-	511,008	-
Other services and charges	-	-	-	-	-	2,666,254	-
Capital outlay	-	-	-	-	-	79,276	-
Other disbursements	1,085,549	206,219	-	267,231	5,070,597	103,172	674
Total disbursements	1,085,549	206,219	-	267,231	5,070,597	13,784,833	674
Excess (deficiency) of receipts over disbursements	(170,328)	21,523	200	(23,876)	53,344	809,953	5,749
Cash and investments - ending	\$ 915,221	\$ 51,802	\$ 2,443	\$ 2,089	\$ 549,201	\$ 5,250,972	\$ 36,707

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 1,550,207	\$ 10,762	\$ 37,037	\$ 27,568	\$ 54,237	\$ 5,036	\$ 31,133
Receipts:							
Taxes	2,791,665	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	278,064	9,150	-	-
Fines and forfeits	-	11,416	42,893	-	-	-	-
Other receipts	-	-	-	50,436	-	-	-
Total receipts	2,791,665	11,416	42,893	328,500	9,150	-	-
Disbursements:							
Personal services	-	-	-	313,377	-	-	-
Supplies	-	-	-	4,751	-	-	-
Other services and charges	244,636	-	70,174	23,519	-	-	-
Capital outlay	3,461,721	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,814	1,245	-
Total disbursements	3,706,357	-	70,174	341,647	8,814	1,245	-
Excess (deficiency) of receipts over disbursements	(914,692)	11,416	(27,281)	(13,147)	336	(1,245)	-
Cash and investments - ending	\$ 635,515	\$ 22,178	\$ 9,756	\$ 14,421	\$ 54,573	\$ 3,791	\$ 31,133

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Building	Drug Free Community	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 5,141	\$ 12,667	\$ 13,705	\$ 2,125,698	\$ 1,338,359	\$ 14,332	\$ 8,746
Receipts:							
Taxes	-	-	-	1,220,846	294,329	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	111,860	26,968	-	-
Charges for services	-	4,025	3,700	125,989	-	-	6,373
Fines and forfeits	5,935	-	-	-	-	17,704	-
Other receipts	-	-	-	6,535	-	-	-
Total receipts	5,935	4,025	3,700	1,465,230	321,297	17,704	6,373
Disbursements:							
Personal services	-	-	-	203,821	-	-	-
Supplies	-	-	-	361,550	-	-	-
Other services and charges	3,931	5,466	2,283	782,323	-	-	-
Capital outlay	-	-	-	-	170,500	-	-
Other disbursements	-	-	-	-	-	12,584	5,988
Total disbursements	3,931	5,466	2,283	1,347,694	170,500	12,584	5,988
Excess (deficiency) of receipts over disbursements	2,004	(1,441)	1,417	117,536	150,797	5,120	385
Cash and investments - ending	\$ 7,145	\$ 11,226	\$ 15,122	\$ 2,243,234	\$ 1,489,156	\$ 19,452	\$ 9,131

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Enhanced Access Fund	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 1,389	\$ 33,296	\$ 58,593	\$ 229,422	\$ 53,493	\$ 1,174	\$ 92,159
Receipts:							
Taxes	-	-	-	329,566	-	-	-
Licenses and permits	-	-	-	90,861	-	-	2,978
Intergovernmental receipts	-	-	-	29,855	-	-	33,139
Charges for services	12,724	8,840	-	-	5,244	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	47,500	-	-	-	-
Total receipts	12,724	8,840	47,500	450,282	5,244	-	36,117
Disbursements:							
Personal services	-	-	-	330,050	-	-	29,844
Supplies	-	-	-	37,693	-	-	2,604
Other services and charges	-	-	-	12,792	-	-	1,582
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,979	6,652	20,000	-	14,009	-	-
Total disbursements	5,979	6,652	20,000	380,535	14,009	-	34,030
Excess (deficiency) of receipts over disbursements	6,745	2,188	27,500	69,747	(8,765)	-	2,087
Cash and investments - ending	\$ 8,134	\$ 35,484	\$ 86,093	\$ 299,169	\$ 44,728	\$ 1,174	\$ 94,246

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Road And Street	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 276,959	\$ 2,271	\$ 27,686	\$ 3,132,341	\$ 346,614	\$ 586,194	\$ 186,270
Receipts:							
Taxes	-	-	-	-	-	134,728	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	529,366	-	-	4,982,761	-	12,309	-
Charges for services	-	-	-	-	-	-	103,513
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	778	6,075	23,813	37,322	-	-	-
Total receipts	530,144	6,075	23,813	5,020,083	-	147,037	103,513
Disbursements:							
Personal services	-	-	-	2,151,456	-	104,481	67,961
Supplies	292,776	-	-	1,982,567	-	5,956	-
Other services and charges	-	-	-	349,874	-	58,973	275
Capital outlay	209,003	-	27,039	425,645	-	25,542	-
Other disbursements	-	7,740	-	-	-	-	-
Total disbursements	501,779	7,740	27,039	4,909,542	-	194,952	68,236
Excess (deficiency) of receipts over disbursements	28,365	(1,665)	(3,226)	110,541	-	(47,915)	35,277
Cash and investments - ending	\$ 305,324	\$ 606	\$ 24,460	\$ 3,242,882	\$ 346,614	\$ 538,279	\$ 221,547

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 515,128	\$ 22,535	\$ 106,431	\$ 53,169	\$ 17,739	\$ 15,004	\$ 1,727
Receipts:							
Taxes	-	-	-	14,319	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	88,457	-	-	-	-	-	-
Charges for services	-	-	-	-	26,000	19,624	-
Fines and forfeits	-	-	9,914	-	-	-	-
Other receipts	-	4,279	-	-	-	-	147,223
Total receipts	88,457	4,279	9,914	14,319	26,000	19,624	147,223
Disbursements:							
Personal services	32,326	-	-	-	-	-	-
Supplies	7,600	-	-	-	-	-	-
Other services and charges	39,798	-	-	-	18,682	20,335	-
Capital outlay	56,914	-	-	-	-	-	-
Other disbursements	25,000	-	-	13,368	-	-	147,328
Total disbursements	161,638	-	-	13,368	18,682	20,335	147,328
Excess (deficiency) of receipts over disbursements	(73,181)	4,279	9,914	951	7,318	(711)	(105)
Cash and investments - ending	\$ 441,947	\$ 26,814	\$ 116,345	\$ 54,120	\$ 25,057	\$ 14,293	\$ 1,622

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 1,253,588	\$ 25,088	\$ 3,298	\$ 80,188	\$ 16,072	\$ 2,138	\$ 295,825
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	20,748	-	-	-	-	-
Charges for services	-	-	27,806	-	5,244	-	386,526
Fines and forfeits	-	-	-	-	-	966	-
Other receipts	405,895	178	-	5,064	-	-	-
Total receipts	405,895	20,926	27,806	5,064	5,244	966	386,526
Disbursements:							
Personal services	-	11,774	17,017	31,171	-	-	200,861
Supplies	-	2,748	3,702	-	-	-	-
Other services and charges	-	2,080	-	1,795	906	-	135,915
Capital outlay	-	-	-	-	-	-	-
Other disbursements	929,951	-	-	-	-	-	-
Total disbursements	929,951	16,602	20,719	32,966	906	-	336,776
Excess (deficiency) of receipts over disbursements	(524,056)	4,324	7,087	(27,902)	4,338	966	49,750
Cash and investments - ending	\$ 729,532	\$ 29,412	\$ 10,385	\$ 52,286	\$ 20,410	\$ 3,104	\$ 345,575

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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 DS
Cash and investments - beginning	\$ 11,102	\$ 15,585	\$ 2,517	\$ 1,807	\$ 5,059	\$ 8,944,754	\$ 565,844
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	255	3,963	-	-	-	-	-
Other receipts	-	-	-	2,561	4,019,479	11,881,694	980,393
Total receipts	255	3,963	-	2,561	4,019,479	11,881,694	980,393
Disbursements:							
Personal services	-	5,505	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,584	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,998,315	10,817,057	1,056,362
Total disbursements	-	5,505	-	2,584	3,998,315	10,817,057	1,056,362
Excess (deficiency) of receipts over disbursements	255	(1,542)	-	(23)	21,164	1,064,637	(75,969)
Cash and investments - ending	\$ 11,357	\$ 14,043	\$ 2,517	\$ 1,784	\$ 26,223	\$ 10,009,391	\$ 489,875

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Owensville North EDA CP	Payroll Clearing	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 217,555	\$ 27,479	\$ -	\$ -	\$ 9	\$ -	\$ -
Receipts:							
Taxes	-	-	-	29,739,457	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,689,763	44,245	669,191	342,129
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,478	3,816,023	51,902	-	-	-	-
Total receipts	3,478	3,816,023	51,902	33,429,220	44,245	669,191	342,129
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,652	3,819,134	47,508	33,425,346	43,642	669,191	342,129
Total disbursements	9,652	3,819,134	47,508	33,425,346	43,642	669,191	342,129
Excess (deficiency) of receipts over disbursements	(6,174)	(3,111)	4,394	3,874	603	-	-
Cash and investments - ending	\$ 211,381	\$ 24,368	\$ 4,394	\$ 3,874	\$ 612	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ -	\$ 1,317	\$ 1,826	\$ -	\$ 255	\$ 415	\$ 188
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	149,006	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,025	3,024
Fines and forfeits	-	10,634	40,702	1,599	3,444	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	149,006	10,634	40,702	1,599	3,444	4,025	3,024
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	149,006	10,308	38,941	1,599	3,444	4,070	3,212
Total disbursements	149,006	10,308	38,941	1,599	3,444	4,070	3,212
Excess (deficiency) of receipts over disbursements	-	326	1,761	-	-	(45)	(188)
Cash and investments - ending	\$ -	\$ 1,643	\$ 3,587	\$ -	\$ 255	\$ 370	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Sex And Violent Offender Admin - State	Child Restraint Violations	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ 248	\$ 80	\$ 50	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	260,664
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	198,469	-
Charges for services	-	2,737	-	-	-	-	-
Fines and forfeits	1,496	-	331	575	-	-	-
Other receipts	-	-	-	-	375	-	-
Total receipts	1,496	2,737	331	575	375	198,469	260,664
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,185	2,703	411	575	169	198,469	260,664
Total disbursements	1,185	2,703	411	575	169	198,469	260,664
Excess (deficiency) of receipts over disbursements	311	34	(80)	-	206	-	-
Cash and investments - ending	\$ 311	\$ 282	\$ -	\$ 50	\$ 206	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	Scott Ditch
Cash and investments - beginning	\$ -	\$ -	\$ 13,849	\$ 69,475	\$ 69,290	\$ 41,997	\$ 37,573
Receipts:							
Taxes	1,499,805	-	-	-	-	-	35,575
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,125,304	-	-	-	-	-
Charges for services	-	-	3,764	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	16,920	25,455	16,918	-
Total receipts	1,499,805	4,125,304	3,764	16,920	25,455	16,918	35,575
Disbursements:							
Personal services	-	-	-	6,000	-	3,066	-
Supplies	-	-	-	-	222	-	-
Other services and charges	-	-	-	2,860	11,064	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,499,805	4,125,304	2,443	-	-	-	62,242
Total disbursements	1,499,805	4,125,304	2,443	8,860	11,286	3,066	62,242
Excess (deficiency) of receipts over disbursements	-	-	1,321	8,060	14,169	13,852	(26,667)
Cash and investments - ending	\$ -	\$ -	\$ 15,170	\$ 77,535	\$ 83,459	\$ 55,849	\$ 10,906

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Hull Ditch	Maumee Ditch	Blair/Stormont	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain
Cash and investments - beginning	\$ 15,372	\$ 3,707	\$ 92,659	\$ 38,451	\$ 45,737	\$ -	\$ 102,306
Receipts:							
Taxes	8,945	80,637	31,243	83,856	23,730	90,290	62,117
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	31,458	51	-	-	-
Total receipts	8,945	80,637	62,701	83,907	23,730	90,290	62,117
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,156	22,561	123,344	69,870	57,922	90,290	43,128
Total disbursements	22,156	22,561	123,344	69,870	57,922	90,290	43,128
Excess (deficiency) of receipts over disbursements	(13,211)	58,076	(60,643)	14,037	(34,192)	-	18,989
Cash and investments - ending	\$ 2,161	\$ 61,783	\$ 32,016	\$ 52,488	\$ 11,545	\$ -	\$ 121,295

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Lillard Drainage	Metz Drainage	Brownlee Drainage	Reinhart Drainage	Robb Drainage	Trippett Drainage	McMullen Drainage
Cash and investments - beginning	\$ 52,479	\$ 91,070	\$ 10,396	\$ 13,050	\$ 3,661	\$ 17,715	\$ 10,005
Receipts:							
Taxes	19,844	26,258	4,986	6,920	627	5,196	1,854
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	19,844	26,258	4,986	6,920	627	5,196	1,854
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	61,990	23,219	977	3,546	-	1,299	557
Total disbursements	61,990	23,219	977	3,546	-	1,299	557
Excess (deficiency) of receipts over disbursements	(42,146)	3,039	4,009	3,374	627	3,897	1,297
Cash and investments - ending	\$ 10,333	\$ 94,109	\$ 14,405	\$ 16,424	\$ 4,288	\$ 21,612	\$ 11,302

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JC Moore Drainage	Greer Drainage	Sturgis Drainage	Miller Drainage	ES Farmer Drainage	Toelle Drainage	Comm Certificate Sale
Cash and investments - beginning	\$ 3,380	\$ 11,206	\$ 789	\$ 9,695	\$ 7,876	\$ 26,275	\$ 3,286
Receipts:							
Taxes	965	99	886	1,283	1,146	3,750	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	918
Total receipts	965	99	886	1,283	1,146	3,750	918
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	800	456	2,192	679	13,966	-
Total disbursements	-	800	456	2,192	679	13,966	-
Excess (deficiency) of receipts over disbursements	965	(701)	430	(909)	467	(10,216)	918
Cash and investments - ending	\$ 4,345	\$ 10,505	\$ 1,219	\$ 8,786	\$ 8,343	\$ 16,059	\$ 4,204

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 250,691	\$ 162,066	\$ 62,940	\$ 97,009	\$ 194,168	\$ 111,933	\$ 83,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	222,171	39,546	22,693	66,399	6,312	103,381	11,771
Other receipts	-	-	-	-	-	8	-
Total receipts	222,171	39,546	22,693	66,399	6,312	103,389	11,771
Disbursements:							
Personal services	187,764	41,615	18,754	13,408	-	818	-
Supplies	821	-	7,483	7,555	-	7,619	-
Other services and charges	98,657	-	-	17,560	-	13,100	-
Capital outlay	1,299	-	-	-	-	3,189	-
Other disbursements	-	-	-	-	-	-	8,475
Total disbursements	288,541	41,615	26,237	38,523	-	24,726	8,475
Excess (deficiency) of receipts over disbursements	(66,370)	(2,069)	(3,544)	27,876	6,312	78,663	3,296
Cash and investments - ending	\$ 184,321	\$ 159,997	\$ 59,396	\$ 124,885	\$ 200,480	\$ 190,596	\$ 87,017

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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 EMA	Donations EMA Canine
Cash and investments - beginning	\$ 135,665	\$ 48,562	\$ 6,988	\$ 27,562	\$ 340	\$ 4,605	\$ 145
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	20,120	42,674	500	13,245	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	20,120	42,674	500	13,245	-	-	-
Disbursements:							
Personal services	-	39,970	1,486	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	18,808	2,302	-	1,718	-	-	-
Capital outlay	-	4,295	-	-	-	-	-
Other disbursements	-	-	-	-	340	4,373	-
Total disbursements	18,808	46,567	1,486	1,718	340	4,373	-
Excess (deficiency) of receipts over disbursements	1,312	(3,893)	(986)	11,527	(340)	(4,373)	-
Cash and investments - ending	\$ 136,977	\$ 44,669	\$ 6,002	\$ 39,089	\$ -	\$ 232	\$ 145

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 128	\$ 2	\$ 1,894	\$ 1,203	\$ 482	\$ 1,091,167	\$ 12,954
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	9,115
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,861,054	189
Total receipts	-	-	-	-	-	3,861,054	9,304
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,145,425	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	194
Total disbursements	-	-	-	-	-	4,145,425	194
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(284,371)	9,110
Cash and investments - ending	\$ 128	\$ 2	\$ 1,894	\$ 1,203	\$ 482	\$ 806,796	\$ 22,064

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 529,026	\$ 9,715	\$ 229	\$ -	\$ 6,210	\$ 419,097
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	66,129	-	-	-	-	-
Charges for services	-	-	-	10,911	1,894	-	-
Fines and forfeits	-	-	-	-	-	-	302,401
Other receipts	-	-	55	-	-	-	-
Total receipts	-	66,129	55	10,911	1,894	-	302,401
Disbursements:							
Personal services	-	-	-	10,671	1,746	-	52,078
Supplies	-	-	9,770	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	137,702
Total disbursements	-	-	9,770	10,671	1,746	-	189,780
Excess (deficiency) of receipts over disbursements	-	66,129	(9,715)	240	148	-	112,621
Cash and investments - ending	\$ 5,184	\$ 595,155	\$ -	\$ 469	\$ 148	\$ 6,210	\$ 531,718

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	14,228 Comm Dev Grant Fund	16,575 Victim Assistance IV	20,600 Operation Pull Over	16,543 Operation T.I.P.	HAVA	Multi- Jurisdictional Meth Lab	D.A.R.E.
Cash and investments - beginning	\$ 24,126	\$ 10,714	\$ 8,457	\$ 5,568	\$ 2	\$ 140	\$ 138
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	31,894	5,072	-	-	-	300
Total receipts	-	31,894	5,072	-	-	-	300
Disbursements:							
Personal services	-	36,826	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	7,846	5,517	-	-	-
Total disbursements	-	36,826	7,846	5,517	-	-	-
Excess (deficiency) of receipts over disbursements	-	(4,932)	(2,774)	(5,517)	-	-	300
Cash and investments - ending	\$ 24,126	\$ 5,782	\$ 5,683	\$ 51	\$ 2	\$ 140	\$ 438

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Gibson County Drug Court	EMA Planning/ Foundation	I-69 Projects	20.703 HMEP	Park And Recreation Donation Fund	Prosecutor Hub Grant	Blight Program
Cash and investments - beginning	\$ 60,204	\$ 50	\$ 1,900	\$ -	\$ 6,279	\$ 5,422	\$ 18,115
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	20,000	-
Fines and forfeits	479	-	-	-	-	-	-
Other receipts	-	3,990	-	-	775	-	209,810
Total receipts	479	3,990	-	-	775	20,000	209,810
Disbursements:							
Personal services	-	-	-	-	-	14,594	-
Supplies	1,341	-	-	-	-	5,422	-
Other services and charges	127	-	-	11,500	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,999	-	-	960	-	126,630
Total disbursements	1,468	3,999	-	11,500	960	20,016	126,630
Excess (deficiency) of receipts over disbursements	(989)	(9)	-	(11,500)	(185)	(16)	83,180
Cash and investments - ending	\$ 59,215	\$ 41	\$ 1,900	\$ (11,500)	\$ 6,094	\$ 5,406	\$ 101,295

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GAL/CASA State Capacity Building	Putnam Hull Ditch	Redevelopment Commission	Local Road And Bridge Matching	EMA Prepare/ Women's Foundation	Jed Fisher Memorial Scholarship	VUTEQ 2018 EDA CP
Cash and investments - beginning	\$ 18,135	\$ 1,989	\$ -	\$ 845,322	\$ 2,500	\$ 13,736	\$ -
Receipts:							
Taxes	-	1,008	9,459,494	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,251	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	155	3,762,164
Total receipts	2,251	1,008	9,459,494	-	-	155	3,762,164
Disbursements:							
Personal services	3,015	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	811	-	-	670,448	-	-	305,160
Capital outlay	-	-	-	-	-	-	283,731
Other disbursements	-	-	9,459,494	-	-	13,891	-
Total disbursements	3,826	-	9,459,494	670,448	-	13,891	588,891
Excess (deficiency) of receipts over disbursements	(1,575)	1,008	-	(670,448)	-	(13,736)	3,173,273
Cash and investments - ending	\$ 16,560	\$ 2,997	\$ -	\$ 174,874	\$ 2,500	\$ -	\$ 3,173,273

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Preparedness 93.074 (Health Dept)	Motorsports Improvement Fund	IDVA Veteran's Service Grant IDVA	Certificates Sale Surplus (Cmsnr's)	Visitors & Tourism Commission	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 370,457	\$ 34,026,618
Receipts:						
Taxes	-	-	-	-	-	57,196,276
Licenses and permits	-	-	-	-	-	93,839
Intergovernmental receipts	20,701	-	-	-	-	16,041,587
Charges for services	-	-	-	-	-	3,275,650
Fines and forfeits	-	-	-	-	-	1,088,898
Other receipts	-	52,651	1,194	850	265,595	36,748,286
Total receipts	20,701	52,651	1,194	850	265,595	114,444,536
Disbursements:						
Personal services	14,808	-	-	-	-	14,371,386
Supplies	-	-	-	-	-	3,253,188
Other services and charges	-	-	-	-	-	9,743,717
Capital outlay	-	52,651	1,194	-	-	4,801,999
Other disbursements	-	-	-	-	289,643	79,123,002
Total disbursements	14,808	52,651	1,194	-	289,643	111,293,292
Excess (deficiency) of receipts over disbursements	5,893	-	-	850	(24,048)	3,151,244
Cash and investments - ending	\$ 5,893	\$ -	\$ -	\$ 850	\$ 346,409	\$ 37,177,862

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,005,912</u>	<u>\$ -</u>

GIBSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

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>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	TOYOTA PROJECT	\$ 3,510,000	\$ 1,081,000
Revenue bonds	TRAINSTATION APT PROJECT	660,000	348,200
Revenue bonds	VUTEQ PROJECT	3,745,000	-
Revenue bonds	GIBSON COUNTY COAL	12,485,000	956,863
Revenue bonds	OWENSVILLE NORTH EDA 2014	825,000	53,300
Notes and loans payable	BLAIR STORMONT DRAINAGE LOAN (SRF)	120,000	-
Notes and loans payable	DISTRESSED ROAD	661,283	-
Total governmental activities		<u>22,006,283</u>	<u>2,439,363</u>
Totals		<u>\$ 22,006,283</u>	<u>\$ 2,439,363</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	26,302,172
Improvements other than buildings	2,432,579
Machinery, equipment, and vehicles	<u>9,378,048</u>
Total governmental activities	<u>63,900,744</u>
Total capital assets	<u>\$ 63,900,744</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/>.