

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/17/2022

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	16-48
Schedule of Payables and Receivables	49
Schedule of Leases and Debt	50
Schedule of Capital Assets.....	51
Other Reports.....	52

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherri Smith	01-01-19 to 12-31-20
	Michael A. Watkins	01-01-21 to 12-31-22
County Treasurer	Mary O'Neal	01-01-19 to 12-31-22
Clerk of the Circuit Court	James Morrow	01-01-19 to 12-31-22
County Sheriff	Timothy Bottoms	01-01-19 to 12-31-22
County Recorder	Tonya Thompson	01-01-19 to 12-31-22
President of the Board of County Commissioners	Stephen E. Bottoms	01-01-19 to 12-31-19
	Gerald Bledsoe	01-01-20 to 12-31-20
	Warren Fleetwood	01-01-21 to 12-31-21
	Kenneth Montgomery	01-01-22 to 12-31-22
President of the County Council	Jay Riley	01-01-19 to 12-31-20
	Jeremy Overton	01-01-21 to 12-31-22



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, 2019, 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 the 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, 2019.

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, 2019, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 10, 2022

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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
After Settlement Collections	\$ 915,221	\$ 1,080,426	\$ 915,221	\$ 1,080,426
Sheriff's Inmate Trust	51,802	219,642	268,040	3,404
GCPROS Bad Check Restitution	2,443	80	-	2,523
Jail Commissary	2,089	296,915	253,424	45,580
Clerk's Trust	549,201	3,379,643	3,315,084	613,760
General	5,250,972	16,017,162	14,681,701	6,586,433
Accident Report	36,707	6,042	1,375	41,374
CEDIT County Share	635,515	2,944,589	2,963,438	616,666
City And Town Court Costs	22,178	11,831	-	34,009
Clerk's Records Perpetuation	9,756	38,222	22,298	25,680
Community Corrections	14,421	304,626	317,859	1,188
Community Transition Program	54,573	6,700	4,319	56,954
Congressional School Interest	3,791	-	1,245	2,546
Congressional School Principal	31,133	-	-	31,133
Prisoner Reimbursement for Incarceration	7,145	5,240	6,975	5,410
Sales Disclosure - County Share	11,226	4,055	3,622	11,659
Covered Bridge	15,122	3,700	4,310	14,512
Cumulative Bridge	2,243,234	1,432,723	1,629,926	2,046,031
Cumulative Building	1,489,156	314,546	-	1,803,702
Drug Free Community	19,452	22,894	19,841	22,505
Emergency Planning/Right to Know	9,131	6,313	4,226	11,218
Enhanced Access Fund	8,134	15,330	6,058	17,406
Firearms Training	35,484	7,020	8,400	34,104
General Drain Improvement	86,093	25,000	35,000	76,093
Health	299,169	437,551	406,720	330,000
Identification Security Protection	44,728	5,215	2,736	47,207
Levy Excess	1,174	-	-	1,174
Local Health Maintenance	94,246	36,714	62,283	68,677
Local Road and Street	305,324	534,000	456,975	382,349
MVH Restricted	-	2,066,393	2,058,812	7,581
Medical Care for Inmates	606	8,548	8,501	653
Misdemeanant	24,460	23,813	-	48,273
Motor Vehicle Highway	3,242,882	2,678,303	3,635,443	2,285,742
Rainy Day	346,614	-	-	346,614
Reassessment - 2015	538,279	144,126	161,429	520,976
Recorder's Records Perpetuation	221,547	99,367	65,182	255,732
Riverboat	441,947	88,456	93,438	436,965
Sex And Violent Offender Administration	26,814	5,700	27	32,487
Supplemental Public Defender Services	116,345	16,406	-	132,751
Surplus Tax	54,120	13,952	9,515	58,557
Surveyor's Corner Perpetuation	25,057	25,835	17,383	33,509
Tax Sale Fees	14,293	9,005	10,434	12,864
Tax Sale Redemption	1,622	96,847	91,634	6,835
Tax Sale Surplus	729,532	286,732	798,650	217,614
Local Health Department Trust Account	29,412	23,791	20,795	32,408
Gal/Casa	10,385	25,997	16,642	19,740
Auditor's Ineligible Deduction	52,286	-	3,200	49,086
County Elected Officials Training	20,410	5,215	4,072	21,553
County Offender Transportation Fund	3,104	761	-	3,865
Statewide 911	345,575	402,153	379,446	368,282
Supplemental Adult Probation Services	11,357	1,188	-	12,545
Alternative Dispute Resolution	14,043	3,672	884	16,831
K-9	2,517	-	-	2,517
Collection Agency Fees	1,784	575	722	1,637
Patoka Union Twp EDA DS	26,223	1,408,775	1,431,924	3,074
Patoka Union Twp EDA CP	10,009,391	17,604,243	17,076,902	10,536,732
Owensville North EDA DS	489,875	876,063	944,488	421,450
Owensville North EDA CP	211,381	4,581	9,486	206,476
Payroll Clearing	24,368	3,931,368	3,931,936	23,800
Sheriff Pension Holding	4,394	47,103	51,497	-
Settlement	3,874	34,648,884	34,652,758	-
Wheel Tax	612	45,931	46,543	-
Sur Tax	-	719,683	719,683	-
CVET Agency	-	416,482	416,482	-
Financial Institution Tax	-	194,542	194,542	-
State Fines and Forfeitures	1,643	11,861	10,676	2,828

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
Infraction Judgements	3,587	43,571	40,388	6,770
Overweight Vehicle Fines	-	30	30	-
Special Death Benefit	255	3,561	3,159	657
Sales Disclosure - State Share	370	4,045	3,690	725
Coroners Training & Con't Education	-	2,844	2,241	603
Interstate Compact - State Share	311	856	1,041	126
Mortgage Recording Fees - State Share	282	2,850	2,600	532
Sex And Violent Offender Admin - State	-	20	10	10
Child Restraint Violations	50	750	725	75
Education Plate Fees Agency	206	281	487	-
Riverboat Revenue Sharing	-	198,469	198,469	-
Innkeepers Tax Collections	-	278,906	278,906	-
LIT Certified Shares	-	1,705,979	1,705,979	-
LIT Economic Development (EDIT)	-	4,310,252	4,310,252	-
93.563 Prosecutor PCA	15,170	2,137	1,963	15,344
93.563 Title IV-D Incentive	77,535	17,252	11,088	83,699
93.563 Prosecutor IV-D Incentive-Post Oct '99	83,459	25,948	20,164	89,243
93.563 Clerk IV-D Incentive-Post Oct '99	55,846	17,252	3,063	70,035
Scott Ditch	10,906	35,387	26,426	19,867
Hull Ditch	2,161	15,526	1,840	15,847
Maumee Ditch	61,783	81,690	21,498	121,975
Blair/Stormont	32,016	46,924	24,113	54,827
Wabash Levee	52,488	82,511	115,791	19,208
Black River	11,545	24,209	14,766	20,988
Patoka Conservancy	-	92,303	92,303	-
Upper Pigeon Creek Total Drain	121,295	63,156	72,233	112,218
Lillard Drainage	10,333	45,570	29,567	26,336
Metz Drainage	94,109	26,015	2,473	117,651
Brownlee Drainage	14,405	5,389	1,986	17,808
Reinhart Drainage	16,424	6,849	14,413	8,860
Robb	4,288	10,586	-	14,874
Trippett Drainage	21,612	5,088	18,391	8,309
Mcmullen Drainage	11,302	1,865	557	12,610
J C Moore Drainage	4,345	836	-	5,181
Greer Drainage	10,505	-	800	9,705
Sturgis Drainage	1,219	884	456	1,647
Miller Drainage	8,787	1,453	136	10,104
E S Farmer	8,343	1,065	-	9,408
Toelle Drainage	16,059	3,750	446	19,363
Comm Certificate Sale	4,204	5,361	-	9,565
Superior Court User Fees	184,321	198,454	305,335	77,440
Sup Crt Administration Fee	159,997	40,269	26,497	173,769
Circuit Crt Prob Admin	59,396	18,731	750	77,377
Circuit Court User Fee	124,885	43,560	34,434	134,011
Jury Fee	200,480	6,967	-	207,447
Prosecutor Deferral User Fee	190,596	107,984	51,198	247,382
Co Law Enforcement Cont Ed	87,017	11,048	10,893	87,172
Superior Court Cash Bond Adm Fund	136,977	23,649	-	160,626
Superior Ct Alcohol & Drug Fee	44,669	41,831	56,302	30,198
Circuit Social Service User Fee	6,002	100	2,444	3,658
Circuit Bond Adm Fee	39,090	9,425	7,415	41,100
EMA/Misc/Walmart/Toyota Donation	-	864	-	864
Donations EMS	232	-	-	232
Donations EMA Canine	145	-	137	8
Pocket Of Need Donations	129	-	-	129
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)	806,796	3,940,114	3,591,705	1,155,205
Auditors Property Endorsement Fee	22,064	14,460	4,190	32,334
Superior Gal/Casa	5,184	-	-	5,184
Distressed Road Repayment	595,155	66,128	-	661,283
Sheriff Tax Warrants	469	12,051	12,039	481
Civil Process Server	148	2,058	2,206	-
M R U	6,210	-	-	6,210

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
CC Project Income	531,718	282,484	295,150	519,052
14.228 Comm Dev Grant Fund	24,126	-	-	24,126
16.575 Victim Assistance IV	5,782	37,417	31,790	11,409
20.600 Operation Pull Over	5,683	10,009	7,185	8,507
16.543 Operation T.I.P.	51	-	-	51
HAVA	2	-	-	2
Multi-Jurisdictional Meth Lab	140	-	-	140
D.A.R.E.	438	125	-	563
Gibson County Drug Court	59,215	7,502	2,174	64,543
EMA Planning/Foundation	41	-	-	41
I -69 Projects	1,900	-	-	1,900
20.703 HMEP	(11,500)	11,436	9,704	(9,768)
Park And Recreation Donation Fund	6,094	100	-	6,194
Prosecutor Hub Grant	5,406	20,000	24,711	695
Blight Program	101,295	82,537	183,832	-
GAL/CASA State Capacity Building	16,560	10,000	9,601	16,959
Putnam Hull Ditch	2,997	1,009	-	4,006
Redevelopment Commission	-	9,748,804	9,748,804	-
Local Road and Bridge Matching	174,874	1,000,000	1,120,771	54,103
EMA Prepare/Womens Foundation	2,500	-	-	2,500
VUTEQ 2018 EDA CP	3,173,273	914,082	4,032,448	54,907
Emergency Preparedness 93.074 (Health Dept)	5,893	14,601	18,246	2,248
Certificates Sale Surplus (Cmsnr's)	850	1,122	1,122	850
Visitor's & Tourism Commission	346,409	283,265	302,248	327,426
CASA-GAL GCSPR (Pblc Rltns)	-	10,000	4,415	5,585
VUTEQ 2018 A Bond & Interest	-	7,024	800	6,224
EMPG 97.042 (Comptv Grnt)	-	34,103	-	34,103
Mitigation Plng Grnt 97.067	-	9,000	18,000	(9,000)
SHSP	-	97,200	97,200	-
Park Grant (Reimbursable)	-	4,500	4,500	-
Blight Elimination Program	-	35,015	32,871	2,144
Totals	<u>\$ 37,177,862</u>	<u>\$ 117,422,978</u>	<u>\$ 119,327,769</u>	<u>\$ 35,273,071</u>

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

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.

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

GIBSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. 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 2019 totaled \$156,425.

Note 9. Subsequent Event

The County has been awarded \$6,537,866 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on July 29, 2021, in the amount of \$3,268,933, with the remaining balance to be received during 2022.

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 these 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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	GCPROS Bad Check Restitution	Jail Commissary	Clerk's Trust
Cash and investments - beginning	\$ 915,221	\$ 51,802	\$ 2,443	\$ 2,089	\$ 549,201
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>1,080,426</u>	<u>219,642</u>	<u>80</u>	<u>296,915</u>	<u>3,379,643</u>
Total receipts	<u>1,080,426</u>	<u>219,642</u>	<u>80</u>	<u>296,915</u>	<u>3,379,643</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>915,221</u>	<u>268,040</u>	<u>-</u>	<u>253,424</u>	<u>3,315,084</u>
Total disbursements	<u>915,221</u>	<u>268,040</u>	<u>-</u>	<u>253,424</u>	<u>3,315,084</u>
Excess (deficiency) of receipts over disbursements	<u>165,205</u>	<u>(48,398)</u>	<u>80</u>	<u>43,491</u>	<u>64,559</u>
Cash and investments - ending	<u>\$ 1,080,426</u>	<u>\$ 3,404</u>	<u>\$ 2,523</u>	<u>\$ 45,580</u>	<u>\$ 613,760</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General	Accident Report	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 5,250,972	\$ 36,707	\$ 635,515	\$ 22,178	\$ 9,756
Receipts:					
Taxes	11,434,826	-	2,944,589	-	-
Licenses and permits	7,362	-	-	-	-
Intergovernmental receipts	1,162,803	-	-	-	-
Charges for services	1,477,245	6,042	-	-	-
Fines and forfeits	-	-	-	11,831	36,892
Other receipts	1,934,926	-	-	-	1,330
Total receipts	16,017,162	6,042	2,944,589	11,831	38,222
Disbursements:					
Personal services	10,411,371	-	400	-	-
Supplies	514,246	-	2,250	-	-
Other services and charges	2,998,615	-	2,410,240	-	22,298
Debt service - principal and interest	-	-	-	-	-
Capital outlay	66,352	-	515,919	-	-
Other disbursements	691,117	1,375	34,629	-	-
Total disbursements	14,681,701	1,375	2,963,438	-	22,298
Excess (deficiency) of receipts over disbursements	1,335,461	4,667	(18,849)	11,831	15,924
Cash and investments - ending	\$ 6,586,433	\$ 41,374	\$ 616,666	\$ 34,009	\$ 25,680

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement for Incarceration
Cash and investments - beginning	\$ 14,421	\$ 54,573	\$ 3,791	\$ 31,133	\$ 7,145
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	243,306	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	5,240
Other receipts	61,320	6,700	-	-	-
Total receipts	304,626	6,700	-	-	5,240
Disbursements:					
Personal services	298,098	4,319	-	-	-
Supplies	7,819	-	-	-	-
Other services and charges	11,942	-	-	-	6,975
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,245	-	-
Total disbursements	317,859	4,319	1,245	-	6,975
Excess (deficiency) of receipts over disbursements	(13,233)	2,381	(1,245)	-	(1,735)
Cash and investments - ending	\$ 1,188	\$ 56,954	\$ 2,546	\$ 31,133	\$ 5,410

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure -	County Share	Covered Bridge	Cumulative Bridge	Cumulative Building	Drug Free Community
Cash and investments - beginning	\$	11,226	\$ 15,122	\$ 2,243,234	\$ 1,489,156	\$ 19,452
Receipts:						
Taxes	-	-	-	1,203,103	290,052	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	101,600	24,494	-
Charges for services	4,055	3,700	-	106,468	-	-
Fines and forfeits	-	-	-	-	-	22,894
Other receipts	-	-	-	21,552	-	-
Total receipts	4,055	3,700	1,432,723	314,546	22,894	
Disbursements:						
Personal services	-	-	-	208,079	-	-
Supplies	-	-	22	276,283	-	-
Other services and charges	3,622	-	-	1,145,564	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,288	-	-	-
Other disbursements	-	-	-	-	-	19,841
Total disbursements	3,622	4,310	1,629,926	-	19,841	
Excess (deficiency) of receipts over disbursements	433	(610)	(197,203)	314,546	3,053	
Cash and investments - ending	\$	11,659	\$ 14,512	\$ 2,046,031	\$ 1,803,702	\$ 22,505

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Emergency Planning/Right to Know	Enhanced Access Fund	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 9,131	\$ 8,134	\$ 35,484	\$ 86,093	\$ 299,169
Receipts:					
Taxes	-	-	-	-	288,009
Licenses and permits	-	-	-	-	75,463
Intergovernmental receipts	-	-	-	-	24,322
Charges for services	6,313	15,330	7,020	-	49,757
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	25,000	-
Total receipts	<u>6,313</u>	<u>15,330</u>	<u>7,020</u>	<u>25,000</u>	<u>437,551</u>
Disbursements:					
Personal services	-	-	-	-	331,306
Supplies	-	-	-	-	63,137
Other services and charges	4,226	6,058	-	-	12,277
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	8,400	35,000	-
Total disbursements	<u>4,226</u>	<u>6,058</u>	<u>8,400</u>	<u>35,000</u>	<u>406,720</u>
Excess (deficiency) of receipts over disbursements	<u>2,087</u>	<u>9,272</u>	<u>(1,380)</u>	<u>(10,000)</u>	<u>30,831</u>
Cash and investments - ending	<u>\$ 11,218</u>	<u>\$ 17,406</u>	<u>\$ 34,104</u>	<u>\$ 76,093</u>	<u>\$ 330,000</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	MVH Restricted
Cash and investments - beginning	\$ 44,728	\$ 1,174	\$ 94,246	\$ 305,324	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	33,139	534,000	2,066,393
Charges for services	5,215	-	3,575	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,215</u>	<u>-</u>	<u>36,714</u>	<u>534,000</u>	<u>2,066,393</u>
Disbursements:					
Personal services	-	-	27,120	-	170,485
Supplies	-	-	2,563	191,221	350,448
Other services and charges	2,736	-	1,160	69,080	1,537,879
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	31,440	196,674	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,736</u>	<u>-</u>	<u>62,283</u>	<u>456,975</u>	<u>2,058,812</u>
Excess (deficiency) of receipts over disbursements	<u>2,479</u>	<u>-</u>	<u>(25,569)</u>	<u>77,025</u>	<u>7,581</u>
Cash and investments - ending	<u>\$ 47,207</u>	<u>\$ 1,174</u>	<u>\$ 68,677</u>	<u>\$ 382,349</u>	<u>\$ 7,581</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 606	\$ 24,460	\$ 3,242,882	\$ 346,614	\$ 538,279
Receipts:					
Taxes	-	-	-	-	132,770
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,602,928	-	11,212
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,548	23,813	75,375	-	144
Total receipts	8,548	23,813	2,678,303	-	144,126
Disbursements:					
Personal services	-	-	2,080,328	-	119,869
Supplies	-	-	544,458	-	4,442
Other services and charges	-	-	512,968	-	37,118
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	497,689	-	-
Other disbursements	8,501	-	-	-	-
Total disbursements	8,501	-	3,635,443	-	161,429
Excess (deficiency) of receipts over disbursements	47	23,813	(957,140)	-	(17,303)
Cash and investments - ending	\$ 653	\$ 48,273	\$ 2,285,742	\$ 346,614	\$ 520,976

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 221,547	\$ 441,947	\$ 26,814	\$ 116,345	\$ 54,120
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	88,456	-	-	-
Charges for services	99,367	-	5,700	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	16,406	13,952
Total receipts	99,367	88,456	5,700	16,406	13,952
Disbursements:					
Personal services	65,182	3,018	-	-	-
Supplies	-	2,563	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	62,857	-	-	-
Other disbursements	-	25,000	27	-	9,515
Total disbursements	65,182	93,438	27	-	9,515
Excess (deficiency) of receipts over disbursements	34,185	(4,982)	5,673	16,406	4,437
Cash and investments - ending	\$ 255,732	\$ 436,965	\$ 32,487	\$ 132,751	\$ 58,557

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 25,057	\$ 14,293	\$ 1,622	\$ 729,532	\$ 29,412
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,748
Charges for services	25,835	9,005	-	-	243
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	96,847	286,732	2,800
Total receipts	<u>25,835</u>	<u>9,005</u>	<u>96,847</u>	<u>286,732</u>	<u>23,791</u>
Disbursements:					
Personal services	-	-	-	-	11,936
Supplies	-	-	-	-	5,959
Other services and charges	-	10,434	-	-	2,900
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,383	-	91,634	798,650	-
Total disbursements	<u>17,383</u>	<u>10,434</u>	<u>91,634</u>	<u>798,650</u>	<u>20,795</u>
Excess (deficiency) of receipts over disbursements	<u>8,452</u>	<u>(1,429)</u>	<u>5,213</u>	<u>(511,918)</u>	<u>2,996</u>
Cash and investments - ending	<u>\$ 33,509</u>	<u>\$ 12,864</u>	<u>\$ 6,835</u>	<u>\$ 217,614</u>	<u>\$ 32,408</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>Gal/Casa</u>	<u>Auditor's Ineligible Deduction</u>	<u>County Elected Officials Training</u>	<u>County Offender Transportation Fund</u>	<u>Statewide 911</u>
Cash and investments - beginning	\$ 10,385	\$ 52,286	\$ 20,410	\$ 3,104	\$ 345,575
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,997	-	-	-	-
Charges for services	-	-	5,215	-	402,153
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	761	-
Total receipts	<u>25,997</u>	<u>-</u>	<u>5,215</u>	<u>761</u>	<u>402,153</u>
Disbursements:					
Personal services	14,685	-	-	-	234,447
Supplies	1,957	-	-	-	-
Other services and charges	-	3,200	4,072	-	144,240
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	759
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,642</u>	<u>3,200</u>	<u>4,072</u>	<u>-</u>	<u>379,446</u>
Excess (deficiency) of receipts over disbursements	<u>9,355</u>	<u>(3,200)</u>	<u>1,143</u>	<u>761</u>	<u>22,707</u>
Cash and investments - ending	<u>\$ 19,740</u>	<u>\$ 49,086</u>	<u>\$ 21,553</u>	<u>\$ 3,865</u>	<u>\$ 368,282</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supplemental Adult Probation Services	Alternative Dispute Resolution	K-9	Collection Agency Fees	Patoka Union Twp EDA DS
Cash and investments - beginning	\$ 11,357	\$ 14,043	\$ 2,517	\$ 1,784	\$ 26,223
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,188	3,672	-	-	-
Other receipts	-	-	-	575	1,408,775
Total receipts	1,188	3,672	-	575	1,408,775
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	722	1,552
Debt service - principal and interest	-	-	-	-	1,430,350
Capital outlay	-	-	-	-	-
Other disbursements	-	884	-	-	22
Total disbursements	-	884	-	722	1,431,924
Excess (deficiency) of receipts over disbursements	1,188	2,788	-	(147)	(23,149)
Cash and investments - ending	\$ 12,545	\$ 16,831	\$ 2,517	\$ 1,637	\$ 3,074

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Patoka Union Twp EDA CP	Owensville North EDA DS	Owensville North EDA CP	Payroll Clearing	Sheriff Pension Holding
Cash and investments - beginning	\$ 10,009,391	\$ 489,875	\$ 211,381	\$ 24,368	\$ 4,394
Receipts:					
Taxes	8,842,409	873,716	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	47,103
Fines and forfeits	-	-	-	-	-
Other receipts	8,761,834	2,347	4,581	3,931,368	-
Total receipts	17,604,243	876,063	4,581	3,931,368	47,103
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,131,602	3,000	9,482	-	-
Debt service - principal and interest	-	941,488	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,945,300	-	4	3,931,936	51,497
Total disbursements	17,076,902	944,488	9,486	3,931,936	51,497
Excess (deficiency) of receipts over disbursements	527,341	(68,425)	(4,905)	(568)	(4,394)
Cash and investments - ending	\$ 10,536,732	\$ 421,450	\$ 206,476	\$ 23,800	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 3,874	\$ 612	\$ -	\$ -	\$ -
Receipts:					
Taxes	30,950,490	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,694,520	45,931	719,683	416,482	194,542
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,874	-	-	-	-
Total receipts	<u>34,648,884</u>	<u>45,931</u>	<u>719,683</u>	<u>416,482</u>	<u>194,542</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	34,652,758	46,543	719,683	416,482	194,542
Total disbursements	<u>34,652,758</u>	<u>46,543</u>	<u>719,683</u>	<u>416,482</u>	<u>194,542</u>
Excess (deficiency) of receipts over disbursements	<u>(3,874)</u>	<u>(612)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 1,643	\$ 3,587	\$ -	\$ 255	\$ 370
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,045
Fines and forfeits	11,861	43,571	30	3,561	-
Other receipts	-	-	-	-	-
Total receipts	<u>11,861</u>	<u>43,571</u>	<u>30</u>	<u>3,561</u>	<u>4,045</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,676	40,388	30	3,159	3,690
Total disbursements	<u>10,676</u>	<u>40,388</u>	<u>30</u>	<u>3,159</u>	<u>3,690</u>
Excess (deficiency) of receipts over disbursements	<u>1,185</u>	<u>3,183</u>	<u>-</u>	<u>402</u>	<u>355</u>
Cash and investments - ending	<u>\$ 2,828</u>	<u>\$ 6,770</u>	<u>\$ -</u>	<u>\$ 657</u>	<u>\$ 725</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	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	\$ -	\$ 311	\$ 282	\$ -	\$ 50
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	856	2,850	20	-
Fines and forfeits	-	-	-	-	750
Other receipts	2,844	-	-	-	-
Total receipts	2,844	856	2,850	20	750
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,241	1,041	2,600	10	725
Total disbursements	2,241	1,041	2,600	10	725
Excess (deficiency) of receipts over disbursements	603	(185)	250	10	25
Cash and investments - ending	\$ 603	\$ 126	\$ 532	\$ 10	\$ 75

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 206	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	278,906	1,705,979	4,310,252
Licenses and permits	281	-	-	-	-
Intergovernmental receipts	-	198,469	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>281</u>	<u>198,469</u>	<u>278,906</u>	<u>1,705,979</u>	<u>4,310,252</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>487</u>	<u>198,469</u>	<u>278,906</u>	<u>1,705,979</u>	<u>4,310,252</u>
Total disbursements	<u>487</u>	<u>198,469</u>	<u>278,906</u>	<u>1,705,979</u>	<u>4,310,252</u>
Excess (deficiency) of receipts over disbursements	<u>(206)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	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	\$ 15,170	\$ 77,535	\$ 83,459	\$ 55,846	\$ 10,906
Receipts:					
Taxes	-	-	-	-	35,387
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,137	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,252	25,948	17,252	-
Total receipts	<u>2,137</u>	<u>17,252</u>	<u>25,948</u>	<u>17,252</u>	<u>35,387</u>
Disbursements:					
Personal services	-	6,848	-	3,063	-
Supplies	-	1,360	-	-	-
Other services and charges	-	2,880	14,155	-	26,426
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	6,009	-	-
Other disbursements	1,963	-	-	-	-
Total disbursements	<u>1,963</u>	<u>11,088</u>	<u>20,164</u>	<u>3,063</u>	<u>26,426</u>
Excess (deficiency) of receipts over disbursements	<u>174</u>	<u>6,164</u>	<u>5,784</u>	<u>14,189</u>	<u>8,961</u>
Cash and investments - ending	<u>\$ 15,344</u>	<u>\$ 83,699</u>	<u>\$ 89,243</u>	<u>\$ 70,035</u>	<u>\$ 19,867</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Hull Ditch	Maumee Ditch	Blair/Stormont	Wabash Levee	Black River
Cash and investments - beginning	\$ 2,161	\$ 61,783	\$ 32,016	\$ 52,488	\$ 11,545
Receipts:					
Taxes	9,026	81,690	46,924	82,232	24,209
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,500	-	-	279	-
Total receipts	15,526	81,690	46,924	82,511	24,209
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,109	-
Other services and charges	1,840	21,498	7,208	98,682	14,766
Debt service - principal and interest	-	-	16,905	-	-
Capital outlay	-	-	-	15,000	-
Other disbursements	-	-	-	-	-
Total disbursements	1,840	21,498	24,113	115,791	14,766
Excess (deficiency) of receipts over disbursements	13,686	60,192	22,811	(33,280)	9,443
Cash and investments - ending	\$ 15,847	\$ 121,975	\$ 54,827	\$ 19,208	\$ 20,988

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage	Metz Drainage	Brownlee Drainage
Cash and investments - beginning	\$ -	\$ 121,295	\$ 10,333	\$ 94,109	\$ 14,405
Receipts:					
Taxes	92,303	63,156	20,570	26,015	5,389
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	25,000	-	-
Total receipts	92,303	63,156	45,570	26,015	5,389
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	72,233	29,567	2,473	1,986
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	92,303	-	-	-	-
Total disbursements	92,303	72,233	29,567	2,473	1,986
Excess (deficiency) of receipts over disbursements	-	(9,077)	16,003	23,542	3,403
Cash and investments - ending	\$ -	\$ 112,218	\$ 26,336	\$ 117,651	\$ 17,808

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Reinhart Drainage	Robb	Trippett Drainage	Mcmullen Drainage	J C Moore Drainage
Cash and investments - beginning	\$ 16,424	\$ 4,288	\$ 21,612	\$ 11,302	\$ 4,345
Receipts:					
Taxes	6,849	586	5,088	1,865	836
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,000	-	-	-
Total receipts	<u>6,849</u>	<u>10,586</u>	<u>5,088</u>	<u>1,865</u>	<u>836</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	14,413	-	18,391	557	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>14,413</u>	<u>-</u>	<u>18,391</u>	<u>557</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,564)</u>	<u>10,586</u>	<u>(13,303)</u>	<u>1,308</u>	<u>836</u>
Cash and investments - ending	<u>\$ 8,860</u>	<u>\$ 14,874</u>	<u>\$ 8,309</u>	<u>\$ 12,610</u>	<u>\$ 5,181</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Greer Drainage	Sturgis Drainage	Miller Drainage	E S Farmer	Toelle Drainage
Cash and investments - beginning	\$ 10,505	\$ 1,219	\$ 8,787	\$ 8,343	\$ 16,059
Receipts:					
Taxes	-	884	1,453	1,065	3,750
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>884</u>	<u>1,453</u>	<u>1,065</u>	<u>3,750</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	800	456	136	-	446
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>800</u>	<u>456</u>	<u>136</u>	<u>-</u>	<u>446</u>
Excess (deficiency) of receipts over disbursements	<u>(800)</u>	<u>428</u>	<u>1,317</u>	<u>1,065</u>	<u>3,304</u>
Cash and investments - ending	<u>\$ 9,705</u>	<u>\$ 1,647</u>	<u>\$ 10,104</u>	<u>\$ 9,408</u>	<u>\$ 19,363</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Comm Certificate Sale	Superior Court User Fees	Sup Crt Administration Fee	Circuit Crt Prob Admin	Circuit Court User Fee
Cash and investments - beginning	\$ 4,204	\$ 184,321	\$ 159,997	\$ 59,396	\$ 124,885
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	198,454	40,269	18,731	43,560
Other receipts	5,361	-	-	-	-
Total receipts	5,361	198,454	40,269	18,731	43,560
Disbursements:					
Personal services	-	216,064	26,497	750	8,988
Supplies	-	84,966	-	-	7,483
Other services and charges	-	4,305	-	-	17,963
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	305,335	26,497	750	34,434
Excess (deficiency) of receipts over disbursements	5,361	(106,881)	13,772	17,981	9,126
Cash and investments - ending	\$ 9,565	\$ 77,440	\$ 173,769	\$ 77,377	\$ 134,011

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jury Fee	Prosecutor Deferral User Fee	Co Law Enforcement Cont Ed	Superior Court Cash Bond Adm Fund	Superior Ct Alcohol & Drug Fee
Cash and investments - beginning	\$ 200,480	\$ 190,596	\$ 87,017	\$ 136,977	\$ 44,669
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	6,967	107,984	11,048	23,649	41,831
Other receipts	-	-	-	-	-
Total receipts	<u>6,967</u>	<u>107,984</u>	<u>11,048</u>	<u>23,649</u>	<u>41,831</u>
Disbursements:					
Personal services	-	13,071	-	-	55,657
Supplies	-	7,265	-	-	-
Other services and charges	-	27,082	2,840	-	645
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	3,780	-	-	-
Other disbursements	-	-	8,053	-	-
Total disbursements	<u>-</u>	<u>51,198</u>	<u>10,893</u>	<u>-</u>	<u>56,302</u>
Excess (deficiency) of receipts over disbursements	<u>6,967</u>	<u>56,786</u>	<u>155</u>	<u>23,649</u>	<u>(14,471)</u>
Cash and investments - ending	<u>\$ 207,447</u>	<u>\$ 247,382</u>	<u>\$ 87,172</u>	<u>\$ 160,626</u>	<u>\$ 30,198</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Circuit Social Service User Fee	Circuit Bond Adm Fee	EMA/Misc/Walmart/Toyota Donation	Donations EMS
Cash and investments - beginning	\$ 6,002	\$ 39,090	\$ -	\$ 232
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	100	9,425	-	-
Other receipts	-	-	864	-
Total receipts	100	9,425	864	-
Disbursements:				
Personal services	2,444	-	-	-
Supplies	-	-	-	-
Other services and charges	-	7,415	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	2,444	7,415	-	-
Excess (deficiency) of receipts over disbursements	(2,344)	2,010	864	-
Cash and investments - ending	\$ 3,658	\$ 41,100	\$ 864	\$ 232

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Donations EMA Canine	Pocket Of Need Donations	Gibson County Safe Kids Donation	Health Fair Donations	Child Safety Seat Donations
Cash and investments - beginning	\$ 145	\$ 129	\$ 2	\$ 1,894	\$ 1,203
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	137	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	137	-	-	-	-
Excess (deficiency) of receipts over disbursements	(137)	-	-	-	-
Cash and investments - ending	\$ 8	\$ 129	\$ 2	\$ 1,894	\$ 1,203

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Prosecutor Meth Prevention	Self Insurance (Health)	Auditors Property Endorsement Fee	Superior Gal/Casa	Distressed Road Repayment
Cash and investments - beginning	\$ 482	\$ 806,796	\$ 22,064	\$ 5,184	\$ 595,155
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	66,128
Charges for services	-	-	14,460	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,940,114	-	-	-
Total receipts	-	3,940,114	14,460	-	66,128
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,160	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,591,705	30	-	-
Total disbursements	-	3,591,705	4,190	-	-
Excess (deficiency) of receipts over disbursements	-	348,409	10,270	-	66,128
Cash and investments - ending	\$ 482	\$ 1,155,205	\$ 32,334	\$ 5,184	\$ 661,283

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Tax Warrants	Civil Process Server	M R U	CC Project Income	14.228 Comm Dev Grant Fund
Cash and investments - beginning	\$ 469	\$ 148	\$ 6,210	\$ 531,718	\$ 24,126
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,058	-	282,484	-
Fines and forfeits	12,051	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>12,051</u>	<u>2,058</u>	<u>-</u>	<u>282,484</u>	<u>-</u>
Disbursements:					
Personal services	12,039	2,206	-	140,664	-
Supplies	-	-	-	9,798	-
Other services and charges	-	-	-	78,292	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	4,696	-
Other disbursements	-	-	-	61,700	-
Total disbursements	<u>12,039</u>	<u>2,206</u>	<u>-</u>	<u>295,150</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>12</u>	<u>(148)</u>	<u>-</u>	<u>(12,666)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 481</u>	<u>\$ -</u>	<u>\$ 6,210</u>	<u>\$ 519,052</u>	<u>\$ 24,126</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	16.575 Victim Assistance IV	20.600 Operation Pull Over	16.543 Operation T.I.P.	HAVA	Multi-Jurisdictional Meth Lab
Cash and investments - beginning	\$ 5,782	\$ 5,683	\$ 51	\$ 2	\$ 140
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	37,417	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,009	-	-	-
Total receipts	37,417	10,009	-	-	-
Disbursements:					
Personal services	31,790	7,185	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	31,790	7,185	-	-	-
Excess (deficiency) of receipts over disbursements	5,627	2,824	-	-	-
Cash and investments - ending	\$ 11,409	\$ 8,507	\$ 51	\$ 2	\$ 140

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	D.A.R.E.	Gibson County Drug Court	EMA Planning/Foundation	I -69 Projects	20.703 HMEP
Cash and investments - beginning	\$ 438	\$ 59,215	\$ 41	\$ 1,900	\$ (11,500)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	7,500	-	-	11,436
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	125	2	-	-	-
Total receipts	125	7,502	-	-	11,436
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,174	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	9,704
Total disbursements	-	2,174	-	-	9,704
Excess (deficiency) of receipts over disbursements	125	5,328	-	-	1,732
Cash and investments - ending	\$ 563	\$ 64,543	\$ 41	\$ 1,900	\$ (9,768)

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park And Recreation Donation Fund	Prosecutor Hub Grant	Blight Program	GAL/CASA State Capacity Building	Putnam Hull Ditch
Cash and investments - beginning	\$ 6,094	\$ 5,406	\$ 101,295	\$ 16,560	\$ 2,997
Receipts:					
Taxes	-	-	-	-	1,009
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,000	82,537	10,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100	-	-	-	-
Total receipts	100	20,000	82,537	10,000	1,009
Disbursements:					
Personal services	-	14,461	-	9,601	-
Supplies	-	10,250	-	-	-
Other services and charges	-	-	181,158	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,674	-	-
Total disbursements	-	24,711	183,832	9,601	-
Excess (deficiency) of receipts over disbursements	100	(4,711)	(101,295)	399	1,009
Cash and investments - ending	\$ 6,194	\$ 695	\$ -	\$ 16,959	\$ 4,006

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Redevelopment Commission	Local Road and Bridge Matching	EMA Prepare/Womens Foundation	VUTEQ 2018 EDA CP	Emergency Preparedness 93.074 (Health Dept)
Cash and investments - beginning	\$ -	\$ 174,874	\$ 2,500	\$ 3,173,273	\$ 5,893
Receipts:					
Taxes	9,748,804	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,000,000	-	187,113	14,601
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	726,969	-
Total receipts	<u>9,748,804</u>	<u>1,000,000</u>	<u>-</u>	<u>914,082</u>	<u>14,601</u>
Disbursements:					
Personal services	-	-	-	-	13,846
Supplies	-	-	-	-	-
Other services and charges	-	1,120,771	-	3,319,652	4,400
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,748,804	-	-	712,796	-
Total disbursements	<u>9,748,804</u>	<u>1,120,771</u>	<u>-</u>	<u>4,032,448</u>	<u>18,246</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(120,771)</u>	<u>-</u>	<u>(3,118,366)</u>	<u>(3,645)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 54,103</u>	<u>\$ 2,500</u>	<u>\$ 54,907</u>	<u>\$ 2,248</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Certificates Sale Surplus (Cmsnr's)	Visitor's & Tourism Commission	CASA-GAL GCSPR (Pblc Rltns)	VUTEQ 2018 A Bond & Interest	EMPG 97.042 (Comptv Grnt)
Cash and investments - beginning	\$ 850	\$ 346,409	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	7,015	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,000	-	34,103
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,122	283,265	-	9	-
Total receipts	1,122	283,265	10,000	7,024	34,103
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,415	800	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,122	302,248	-	-	-
Total disbursements	1,122	302,248	4,415	800	-
Excess (deficiency) of receipts over disbursements	-	(18,983)	5,585	6,224	34,103
Cash and investments - ending	\$ 850	\$ 327,426	\$ 5,585	\$ 6,224	\$ 34,103

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Mitigation Pllng Grnt 97.067	SHSP	Park Grant (Reimbursable)	Blight Elimination Program	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 37,177,862
Receipts:					
Taxes	-	-	-	-	73,521,206
Licenses and permits	-	-	-	-	83,106
Intergovernmental receipts	9,000	97,200	4,500	32,341	13,832,901
Charges for services	-	-	-	-	2,588,251
Fines and forfeits	-	-	-	-	655,559
Other receipts	-	-	-	2,674	26,741,955
Total receipts	9,000	97,200	4,500	35,015	117,422,978
Disbursements:					
Personal services	-	-	-	-	14,545,817
Supplies	-	-	-	-	2,090,599
Other services and charges	18,000	-	4,500	32,871	21,254,455
Debt service - principal and interest	-	-	-	-	2,388,743
Capital outlay	-	-	-	-	1,405,463
Other disbursements	-	97,200	-	-	77,642,692
Total disbursements	18,000	97,200	4,500	32,871	119,327,769
Excess (deficiency) of receipts over disbursements	(9,000)	-	-	2,144	(1,904,791)
Cash and investments - ending	\$ (9,000)	\$ -	\$ -	\$ 2,144	\$ 35,273,071

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 500,185</u>	<u>\$ 18,768</u>

GIBSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

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	\$ 2,560,000	\$ 1,087,500
Revenue bonds	TRAINSTATION APT PROJECT	335,000	345,100
Revenue bonds	VUTEQ PROJECT	3,745,000	-
Revenue bonds	GIBSON COUNTY COAL	12,035,000	944,130
Revenue bonds	OWENSVILLE NORTH EDA 2014	825,000	33,825
Notes and loans payable	BLAIR STORMONT DRAINAGE LOAN (SRF)	106,100	16,653
Notes and loans payable	DISTRESSED ROAD	661,283	661,283
Total governmental activities		<u>20,267,383</u>	<u>3,088,491</u>
Totals		<u>\$ 20,267,383</u>	<u>\$ 3,088,491</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	46,830,000
Buildings	26,302,172
Improvements other than buildings	7,200
Machinery, equipment, and vehicles	<u>9,140,460</u>
Total governmental activities	<u>82,848,832</u>
Total capital assets	<u><u>\$ 82,848,832</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/>.