

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
03/17/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherri Smith Michael A. Watkins	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Mary O'Neal	01-01-20 to 12-31-22
Clerk of the Circuit Court	James R. Morrow	01-01-20 to 12-31-22
County Sheriff	Timothy Bottoms	01-01-20 to 12-31-22
County Recorder	Tonya Thompson	01-01-20 to 12-31-22
President of the Board of County Commissioners	Gerald Bledsoe Warren Fleetwood Kenneth Montgomery	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Jay Riley Jeremy Overton	01-01-20 to 12-31-20 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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

***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, 2020, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated March 10, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
After Settlement Collections	\$ 1,080,426	\$ 1,126,341	\$ 1,080,426	\$ 1,126,341
Sheriff's Inmate Trust	3,404	178,974	167,813	14,565
GC Pros Bad Check Restitution	2,523	40	-	2,563
Jail Commissary	45,580	213,740	226,687	32,633
Clerk's Trust	613,760	2,902,112	2,788,442	727,430
General	6,586,433	16,352,657	15,215,650	7,723,440
Accident Report	41,374	4,603	3,079	42,898
CEDIT County Share	616,666	3,083,779	2,690,422	1,010,023
City and Town Court Costs	34,009	10,188	42,273	1,924
Clerk's Records Perpetuation	25,680	33,095	16,935	41,840
Community Corrections	1,188	-	1,188	-
Community Transition Program	56,954	15,950	28,240	44,664
Congressional School Interest	2,546	-	2,546	-
Congressional School Principal	31,133	-	31,133	-
Prisoner Reimbursement For Incarceration	5,410	3,116	102	8,424
Sales Disclosure - County Share	11,659	4,190	3,115	12,734
Covered Bridge	14,512	3,700	12,158	6,054
Cumulative Bridge	2,046,031	1,514,950	1,395,274	2,165,707
Cumulative Building	1,803,702	317,729	27,675	2,093,756
Drug Free Community	22,505	24,769	16,225	31,049
Emergency Planning/Right To Know	11,218	6,793	1,344	16,667
Enhanced Access Fund	17,406	30,555	16,747	31,214
Firearms Training	34,104	15,740	1,723	48,121
General Drain Improvement	76,093	12,500	27,000	61,593
Health	330,000	407,216	435,171	302,045
Identification Security Protection	47,207	6,003	32,675	20,535
Levy Excess	1,174	-	-	1,174
Local Health Maintenance	68,677	38,034	32,066	74,645
Local Road and Street	382,349	509,724	429,716	462,357
MVH Restricted	7,581	1,970,251	1,477,781	500,051
Medical Care for Inmates	653	5,614	4,502	1,765
Misdemeanant	48,273	23,926	21,863	50,336
Motor Vehicle Highway	2,285,742	2,798,831	2,782,648	2,301,925
Rainy Day	346,614	-	-	346,614
Reassessment - 2015	520,976	143,202	211,666	452,512
Recorder's Records Perpetuation	255,732	135,875	163,320	228,287
Riverboat	436,965	88,456	-	525,421
Sex and Violent Offender Administration	32,487	5,060	741	36,806
Supplemental Public Defender Services	132,751	38,610	100,000	71,361
Surplus Tax	58,557	12,620	12,248	58,929
Surveyor's Corner Perpetuation	33,509	29,780	11,758	51,531
Tax Sale Fees	12,864	360	1,125	12,099
Tax Sale Redemption	6,835	25,532	26,201	6,166
Tax Sale Surplus	217,614	-	59,004	158,610
Local Health Department Trust Account	32,408	20,904	15,573	37,739
GAL/CASA	19,740	52,033	24,046	47,727
Auditor's Ineligible Deduction	49,086	-	3,150	45,936
County Elected Officials Training	21,553	6,003	1,814	25,742
County Offender Transportation Fund	3,865	857	-	4,722
Statewide 911	368,282	417,218	379,094	406,406
LIT-Correctional/Rehab Facilities	-	1,820,245	202,215	1,618,030
Supplemental Adult Probation Services	12,545	6,819	-	19,364
Alternative Dispute Resolution	16,831	4,184	7,246	13,769
K-9	2,517	-	-	2,517
Travel Vaccine	-	10	-	10
Collection Agency Fees	1,637	1,853	1,825	1,665
Patoka Union TWP EDA DS	3,074	1,433,711	1,435,302	1,483
Patoka Union TWP EDA CP	10,536,732	11,530,557	7,230,733	14,836,556
Owensville North EDA DS	421,450	822,936	833,363	411,023
Owensville North EDA CP	206,476	1,105	-	207,581
Payroll Clearing	23,800	4,189,249	4,183,999	29,050
Sheriff Pension Holding	-	27,074	24,378	2,696
Settlement	-	34,896,654	34,896,654	-
Wheel Tax	-	20,290	20,290	-
Sur Tax	-	664,894	664,894	-
CVET Agency	-	396,081	396,081	-
Financial Institution Tax	-	211,242	211,242	-
State Fines and Forfeitures	2,828	5,663	7,072	1,419
Infraction Judgements	6,770	31,027	35,364	2,433
Overweight Vehicle Fines	-	20	-	20
Special Death Benefit	657	2,697	3,024	330
Sales Disclosure - State Share	725	4,190	4,505	410
Coroner Training & Contg Ed	603	2,761	2,869	495

GIBSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Interstate Compact - State Share	126	856	857	125
Mortgage Recording Fees - State Share	532	4,113	4,248	397
Sex and Violent Offender Admin - State	10	5	15	-
Child Restraint Violations	75	300	375	-
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	-	198,469	198,469	-
Innkeepers Tax Collections	-	157,764	157,630	134
LIT Certified Shares	-	1,820,245	1,820,245	-
LIT Economic Development (EDIT)	-	4,550,611	4,550,611	-
93.563 Prosecutor PCA	15,344	2,905	1,142	17,107
93.563 Title IV-D Incentive	83,699	16,834	8,800	91,733
93.563 Prosecutor IV-D Incentive-Post Oct '99	89,243	25,326	8,317	106,252
93.563 Clerk IV-D Incentive-Post Oct '99	70,035	16,834	3,302	83,567
Scott Ditch	19,867	35,648	21,747	33,768
Hull Ditch	15,847	9,024	12,830	12,041
Maumee Ditch	121,975	79,765	159,432	42,308
Blair/Stormont Ditch	54,827	58,221	78,323	34,725
Wabash Levee	19,208	180,310	151,337	48,181
Black River	20,988	23,747	11,710	33,025
Patoka Conservancy	-	91,129	91,129	-
Upper Pigeon Creek Total Drain	112,218	63,689	90,932	84,975
Lillard Drainage	26,336	95,160	9,185	112,311
Metz Drainage	117,651	26,474	1,916	142,209
Brownlee Drainage	17,808	5,316	1,739	21,385
Reinhart Drainage	8,860	7,498	1,768	14,590
Robb	14,874	596	12,920	2,550
Trippett Drainage	8,309	11,931	246	19,994
McMullen Drainage	12,610	1,861	557	13,914
J C Moore Drainage	5,181	968	-	6,149
Greer Drainage	9,705	-	800	8,905
Sturgis Drainage	1,647	863	456	2,054
Miller Drainage	10,104	1,453	-	11,557
E S Farmer	9,408	875	-	10,283
Toelle Drainage	19,363	3,750	446	22,667
Comsnr's Certificate Sale	9,565	-	-	9,565
Superior Court User Fees	77,440	115,325	187,535	5,230
Sup Crt Administration Fee	173,769	33,401	41,498	165,672
Circuit Crt Prob Admin	77,377	18,742	-	96,119
Circuit Court User Fee	134,011	40,614	5,180	169,445
Jury Fee	207,447	5,805	-	213,252
Prosecutor Deferral User Fee	247,382	88,995	25,473	310,904
Co Law Enforcement Cont'g Ed	87,172	11,048	8,282	89,938
Sup Court Cash Bond Admin Fund	160,626	2,911	163,537	-
Sup Ct Alcohol & Drug Fee	30,198	20,129	46,155	4,172
Circuit Ct Social Svc User Fee	3,658	1,350	-	5,008
Circuit Ct Bond Admin Fee	41,100	1,685	42,785	-
EMA/MISC/Walmart/Toyota Donation	864	-	-	864
Donations EMS	232	1,000	-	1,232
Donations EMA Canine	8	-	-	8
Pocket of Need Donations	129	-	-	129
Gibson Co 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)	1,155,205	4,028,275	4,066,097	1,117,383
Auditors Property Enforcement Fee	32,334	16,660	136	48,858
Superior GAL/CASA	5,184	-	-	5,184
Distressed Road Repayment	661,283	-	661,283	-
Sheriff Tax Warrants	481	10,680	9,730	1,431
Civil Process Server	-	1,504	1,322	182
M R U	6,210	-	-	6,210
CC Project Income	519,052	169,316	288,944	399,424
14.228 Com Dev Grant Fund	24,126	-	-	24,126
16.575 Victim Assistance IV	11,409	39,014	39,880	10,543
20.600 Operation Pull Over	8,507	-	8,507	-
16.543 Operation T.I.P.	51	-	-	51
HAVA	2	-	-	2
Multi-Jurisdictional Meth Lab	140	3,296	1,450	1,986
D.A.R.E.	563	-	563	-
Gibson Co Problem Solv'g Crt	64,543	210	17,718	47,035
EMA Planning/Foundation	41	-	-	41
I -69 Projects	1,900	-	-	1,900

GIBSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
20.703 HMEP	(9,768)	9,768	-	-
Park & Recreation Donation	6,194	-	-	6,194
Prosecutor HUB Grant	695	-	695	-
GAL/CASA State Capacity Building	16,959	17,000	8,779	25,180
Putnam Hull Ditch	4,006	985	-	4,991
Redevelopment Commission	-	9,708,201	9,708,201	-
Local Road & Bridge Matching	54,103	1,000,000	966,100	88,003
EMA Prepare/Womens Foundation	2,500	-	-	2,500
VUTEQ 2018 EDA CP	54,907	199	52,749	2,357
Emergency Preparedness 93.074 (Health Dept)	2,248	40,000	32,223	10,025
Certificates Sale Surplus (Cmsnr's)	850	-	-	850
Visitor's & Tourism Commission	327,426	161,476	379,662	109,240
CASA-GAL GCSPR (Pblc Rtins)	5,585	-	5,585	-
VUTEQ 2018 A Bond & Interest	6,224	23	800	5,447
EMPG 97.042 (Comptv Grnt)	34,103	-	34,103	-
MITIGATION PLNG GRNT 97.067	(9,000)	9,000	1,564	(1,564)
Park Grant (Reimbursable)	-	4,400	4,400	-
Blight Elimination Program	2,144	41,800	43,300	644
20.600 Operation Pull Over II	-	15,147	7,310	7,837
Prosecutor HUB Grant II	-	47,695	20,695	27,000
OPIOID GRANT 93.788	-	71,593	13,737	57,856
CRF GRANT from IFA CFDA 21.019	-	1,085,309	1,085,309	-
SIM GRANT 93.788 (Pre-Trial Svc's)	-	60,000	-	60,000
COVID-19 Test Site 21.019	-	100,000	14,216	85,784
OCRA COVID-19 Response Phs II	-	250,000	250,000	-
PRE-TRIAL SERVICE (IN SPRM CRT)	-	83,466	42,452	41,014
COMMUNITY CORRECTIONS GRANT FUND	-	318,976	277,967	41,009
Totals	<u>\$ 35,273,071</u>	<u>\$ 113,792,711</u>	<u>\$ 106,151,102</u>	<u>\$ 42,914,680</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 one fund with 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 by December 31, 2020.

**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 2020 totaled \$161,345.

**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, 2020

	After Settlement Collections	Sheriff's Inmate Trust	GC Pros Bad Check Restitution	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,080,426	\$ 3,404	\$ 2,523	\$ 45,580	\$ 613,760	\$ 6,586,433
Receipts:						
Taxes	-	-	-	-	-	11,872,932
Licenses and permits	-	-	-	-	-	8,069
Intergovernmental receipts	-	-	-	-	-	1,544,088
Charges for services	-	-	-	-	-	1,332,225
Fines and forfeits	-	-	40	-	-	128,326
Other receipts	1,126,341	178,974	-	213,740	2,902,112	1,467,017
Total receipts	1,126,341	178,974	40	213,740	2,902,112	16,352,657
Disbursements:						
Personal services	-	-	-	-	-	11,071,066
Supplies	-	-	-	-	-	524,823
Other services and charges	-	-	-	-	-	3,077,292
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	77,100
Other disbursements	1,080,426	167,813	-	226,687	2,788,442	465,369
Total disbursements	1,080,426	167,813	-	226,687	2,788,442	15,215,650
Excess (deficiency) of receipts over disbursements	45,915	11,161	40	(12,947)	113,670	1,137,007
Cash and investments - ending	\$ 1,126,341	\$ 14,565	\$ 2,563	\$ 32,633	\$ 727,430	\$ 7,723,440

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 41,374	\$ 616,666	\$ 34,009	\$ 25,680	\$ 1,188	\$ 56,954
Receipts:						
Taxes	-	3,083,665	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,603	-	-	-	-	15,950
Fines and forfeits	-	-	10,188	32,820	-	-
Other receipts	-	114	-	275	-	-
Total receipts	4,603	3,083,779	10,188	33,095	-	15,950
Disbursements:						
Personal services	-	-	-	-	1,188	-
Supplies	-	22,478	-	-	-	-
Other services and charges	-	2,233,995	-	16,935	-	-
Debt service - principal and interest	-	161,345	-	-	-	-
Capital outlay	-	267,838	-	-	-	-
Other disbursements	3,079	4,766	42,273	-	-	28,240
Total disbursements	3,079	2,690,422	42,273	16,935	1,188	28,240
Excess (deficiency) of receipts over disbursements	1,524	393,357	(32,085)	16,160	(1,188)	(12,290)
Cash and investments - ending	\$ 42,898	\$ 1,010,023	\$ 1,924	\$ 41,840	\$ -	\$ 44,664

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 2,546	\$ 31,133	\$ 5,410	\$ 11,659	\$ 14,512	\$ 2,046,031
Receipts:						
Taxes	-	-	-	-	-	1,215,930
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	264,561
Charges for services	-	-	3,116	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,190	3,700	34,459
Total receipts	-	-	3,116	4,190	3,700	1,514,950
Disbursements:						
Personal services	-	-	-	-	-	206,483
Supplies	-	-	102	-	-	441,252
Other services and charges	-	-	-	3,100	12,158	747,539
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,546	31,133	-	15	-	-
Total disbursements	2,546	31,133	102	3,115	12,158	1,395,274
Excess (deficiency) of receipts over disbursements	(2,546)	(31,133)	3,014	1,075	(8,458)	119,676
Cash and investments - ending	\$ -	\$ -	\$ 8,424	\$ 12,734	\$ 6,054	\$ 2,165,707

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cumulative Building	Drug Free Community	Emergency Planning/Right To Know	Enhanced Access Fund	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 1,803,702	\$ 22,505	\$ 11,218	\$ 17,406	\$ 34,104	\$ 76,093
Receipts:						
Taxes	293,144	-	-	-	-	-
Licenses and permits	-	-	-	-	15,740	-
Intergovernmental receipts	24,585	-	-	-	-	-
Charges for services	-	-	-	30,555	-	-
Fines and forfeits	-	24,769	-	-	-	-
Other receipts	-	-	6,793	-	-	12,500
Total receipts	<u>317,729</u>	<u>24,769</u>	<u>6,793</u>	<u>30,555</u>	<u>15,740</u>	<u>12,500</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	903	-
Other services and charges	27,675	2,929	-	16,747	820	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,296	1,344	-	-	27,000
Total disbursements	<u>27,675</u>	<u>16,225</u>	<u>1,344</u>	<u>16,747</u>	<u>1,723</u>	<u>27,000</u>
Excess (deficiency) of receipts over disbursements	<u>290,054</u>	<u>8,544</u>	<u>5,449</u>	<u>13,808</u>	<u>14,017</u>	<u>(14,500)</u>
Cash and investments - ending	<u>\$ 2,093,756</u>	<u>\$ 31,049</u>	<u>\$ 16,667</u>	<u>\$ 31,214</u>	<u>\$ 48,121</u>	<u>\$ 61,593</u>

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	MVH Restricted
Cash and investments - beginning	\$ 330,000	\$ 47,207	\$ 1,174	\$ 68,677	\$ 382,349	\$ 7,581
Receipts:						
Taxes	286,951	-	-	-	-	-
Licenses and permits	40,451	-	-	-	-	-
Intergovernmental receipts	24,066	-	-	33,139	509,724	1,970,251
Charges for services	55,748	6,003	-	4,895	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	407,216	6,003	-	38,034	509,724	1,970,251
Disbursements:						
Personal services	364,652	-	-	28,761	-	265,937
Supplies	55,159	-	-	1,617	284,615	1,093,841
Other services and charges	14,410	32,675	-	1,688	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	145,101	118,003
Other disbursements	950	-	-	-	-	-
Total disbursements	435,171	32,675	-	32,066	429,716	1,477,781
Excess (deficiency) of receipts over disbursements	(27,955)	(26,672)	-	5,968	80,008	492,470
Cash and investments - ending	\$ 302,045	\$ 20,535	\$ 1,174	\$ 74,645	\$ 462,357	\$ 500,051

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 653	\$ 48,273	\$ 2,285,742	\$ 346,614	\$ 520,976	\$ 255,732
Receipts:						
Taxes	-	-	-	-	132,121	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,509,226	-	11,081	-
Charges for services	5,614	-	246,775	-	-	135,875
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	23,926	42,830	-	-	-
Total receipts	5,614	23,926	2,798,831	-	143,202	135,875
Disbursements:						
Personal services	-	-	2,109,848	-	126,879	70,571
Supplies	4,502	-	241,178	-	2,757	-
Other services and charges	-	-	369,124	-	42,879	92,749
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	21,863	62,498	-	39,151	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,502	21,863	2,782,648	-	211,666	163,320
Excess (deficiency) of receipts over disbursements	1,112	2,063	16,183	-	(68,464)	(27,445)
Cash and investments - ending	\$ 1,765	\$ 50,336	\$ 2,301,925	\$ 346,614	\$ 452,512	\$ 228,287

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 436,965	\$ 32,487	\$ 132,751	\$ 58,557	\$ 33,509	\$ 12,864
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	88,456	-	-	-	-	-
Charges for services	-	5,060	-	-	29,780	360
Fines and forfeits	-	-	38,610	-	-	-
Other receipts	-	-	-	12,620	-	-
Total receipts	88,456	5,060	38,610	12,620	29,780	360
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	4,758	-
Other services and charges	-	741	-	-	7,000	1,125
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	100,000	12,248	-	-
Total disbursements	-	741	100,000	12,248	11,758	1,125
Excess (deficiency) of receipts over disbursements	88,456	4,319	(61,390)	372	18,022	(765)
Cash and investments - ending	\$ 525,421	\$ 36,806	\$ 71,361	\$ 58,929	\$ 51,531	\$ 12,099

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditor's Ineligible Deduction	County Elected Officials Training
Cash and investments - beginning	\$ 6,835	\$ 217,614	\$ 32,408	\$ 19,740	\$ 49,086	\$ 21,553
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,748	52,033	-	-
Charges for services	-	-	-	-	-	6,003
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,532	-	156	-	-	-
Total receipts	25,532	-	20,904	52,033	-	6,003
Disbursements:						
Personal services	-	-	12,684	13,509	-	-
Supplies	-	-	1,731	10,537	3,150	-
Other services and charges	-	-	1,158	-	-	1,814
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,201	59,004	-	-	-	-
Total disbursements	26,201	59,004	15,573	24,046	3,150	1,814
Excess (deficiency) of receipts over disbursements	(669)	(59,004)	5,331	27,987	(3,150)	4,189
Cash and investments - ending	\$ 6,166	\$ 158,610	\$ 37,739	\$ 47,727	\$ 45,936	\$ 25,742

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Offender Transportation Fund	Statewide 911	LIT-Correctional/Rehab Facilities	Supplemental Adult Probation Services	Alternative Dispute Resolution	K-9
Cash and investments - beginning	\$ 3,865	\$ 368,282	\$ -	\$ 12,545	\$ 16,831	\$ 2,517
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,820,245	-	-	-
Charges for services	-	416,968	-	-	-	-
Fines and forfeits	857	-	-	6,819	4,184	-
Other receipts	-	250	-	-	-	-
Total receipts	857	417,218	1,820,245	6,819	4,184	-
Disbursements:						
Personal services	-	194,723	-	-	-	-
Supplies	-	158	-	-	-	-
Other services and charges	-	87,118	202,215	-	7,246	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	97,095	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	379,094	202,215	-	7,246	-
Excess (deficiency) of receipts over disbursements	857	38,124	1,618,030	6,819	(3,062)	-
Cash and investments - ending	\$ 4,722	\$ 406,406	\$ 1,618,030	\$ 19,364	\$ 13,769	\$ 2,517

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Travel Vaccine	Collection Agency Fees	Patoka Union TWP EDA DS	Patoka Union TWP EDA CP	Owensville North EDA DS	Owensville North EDA CP
Cash and investments - beginning	\$ -	\$ 1,637	\$ 3,074	\$ 10,536,732	\$ 421,450	\$ 206,476
Receipts:						
Taxes	-	-	-	8,821,126	821,934	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,853	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10	-	1,433,711	2,709,431	1,002	1,105
Total receipts	10	1,853	1,433,711	11,530,557	822,936	1,105
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,825	2,702	1,218,483	3,000	-
Debt service - principal and interest	-	-	1,432,600	-	830,363	-
Capital outlay	-	-	-	1,905,976	-	-
Other disbursements	-	-	-	4,106,274	-	-
Total disbursements	-	1,825	1,435,302	7,230,733	833,363	-
Excess (deficiency) of receipts over disbursements	10	28	(1,591)	4,299,824	(10,427)	1,105
Cash and investments - ending	\$ 10	\$ 1,665	\$ 1,483	\$ 14,836,556	\$ 411,023	\$ 207,581

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Payroll Clearing	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 23,800	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	27,074	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,189,249	-	34,896,654	20,290	664,894	396,081
Total receipts	4,189,249	27,074	34,896,654	20,290	664,894	396,081
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,183,999	24,378	34,896,654	20,290	664,894	396,081
Total disbursements	4,183,999	24,378	34,896,654	20,290	664,894	396,081
Excess (deficiency) of receipts over disbursements	5,250	2,696	-	-	-	-
Cash and investments - ending	\$ 29,050	\$ 2,696	\$ -	\$ -	\$ -	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 2,828	\$ 6,770	\$ -	\$ 657	\$ 725
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,663	31,027	20	2,697	-
Other receipts	211,242	-	-	-	-	4,190
Total receipts	211,242	5,663	31,027	20	2,697	4,190
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	211,242	7,072	35,364	-	3,024	4,505
Total disbursements	211,242	7,072	35,364	-	3,024	4,505
Excess (deficiency) of receipts over disbursements	-	(1,409)	(4,337)	20	(327)	(315)
Cash and investments - ending	\$ -	\$ 1,419	\$ 2,433	\$ 20	\$ 330	\$ 410

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Coroner Training & Cont'g Ed	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations	Education Plate Fees Agency
Cash and investments - beginning	\$ 603	\$ 126	\$ 532	\$ 10	\$ 75	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,761	-	4,113	5	-	-
Fines and forfeits	-	856	-	-	300	-
Other receipts	-	-	-	-	-	281
Total receipts	2,761	856	4,113	5	300	281
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,869	857	4,248	15	375	281
Total disbursements	2,869	857	4,248	15	375	281
Excess (deficiency) of receipts over disbursements	(108)	(1)	(135)	(10)	(75)	-
Cash and investments - ending	\$ 495	\$ 125	\$ 397	\$ -	\$ -	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 15,344	\$ 83,699
Receipts:						
Taxes	-	157,764	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	198,469	-	1,820,245	4,550,611	2,905	16,834
Total receipts	198,469	157,764	1,820,245	4,550,611	2,905	16,834
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	198,469	157,630	1,820,245	4,550,611	1,142	-
Total disbursements	198,469	157,630	1,820,245	4,550,611	1,142	8,800
Excess (deficiency) of receipts over disbursements	-	134	-	-	1,763	8,034
Cash and investments - ending	\$ -	\$ 134	\$ -	\$ -	\$ 17,107	\$ 91,733

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Scott Ditch	Hull Ditch	Maumee Ditch	Blair/Stormont Ditch
Cash and investments - beginning	\$ 89,243	\$ 70,035	\$ 19,867	\$ 15,847	\$ 121,975	\$ 54,827
Receipts:						
Taxes	-	-	35,398	9,024	79,765	58,221
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,326	16,834	250	-	-	-
Total receipts	25,326	16,834	35,648	9,024	79,765	58,221
Disbursements:						
Personal services	-	3,184	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,317	118	21,747	12,830	159,432	49,170
Debt service - principal and interest	-	-	-	-	-	16,653
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	12,500
Total disbursements	8,317	3,302	21,747	12,830	159,432	78,323
Excess (deficiency) of receipts over disbursements	17,009	13,532	13,901	(3,806)	(79,667)	(20,102)
Cash and investments - ending	\$ 106,252	\$ 83,567	\$ 33,768	\$ 12,041	\$ 42,308	\$ 34,725

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage	Metz Drainage
Cash and investments - beginning	\$ 19,208	\$ 20,988	\$ -	\$ 112,218	\$ 26,336	\$ 117,651
Receipts:						
Taxes	80,940	23,747	91,129	63,689	75,160	26,474
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	99,370	-	-	-	20,000	-
Total receipts	180,310	23,747	91,129	63,689	95,160	26,474
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	7,462	-	-	-	-	-
Other services and charges	143,875	11,710	-	90,932	9,185	1,916
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	91,129	-	-	-
Total disbursements	151,337	11,710	91,129	90,932	9,185	1,916
Excess (deficiency) of receipts over disbursements	28,973	12,037	-	(27,243)	85,975	24,558
Cash and investments - ending	\$ 48,181	\$ 33,025	\$ -	\$ 84,975	\$ 112,311	\$ 142,209

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Brownlee Drainage	Reinhart Drainage	Robb	Trippett Drainage	McMullen Drainage	J C Moore Drainage
Cash and investments - beginning	\$ 17,808	\$ 8,860	\$ 14,874	\$ 8,309	\$ 12,610	\$ 5,181
Receipts:						
Taxes	5,316	7,498	596	4,931	1,861	968
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	7,000	-	-
Total receipts	5,316	7,498	596	11,931	1,861	968
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,739	1,768	12,920	246	557	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,739	1,768	12,920	246	557	-
Excess (deficiency) of receipts over disbursements	3,577	5,730	(12,324)	11,685	1,304	968
Cash and investments - ending	\$ 21,385	\$ 14,590	\$ 2,550	\$ 19,994	\$ 13,914	\$ 6,149

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Greer Drainage	Sturgis Drainage	Miller Drainage	E S Farmer	Toelle Drainage	Comsnr's Certificate Sale
Cash and investments - beginning	\$ 9,705	\$ 1,647	\$ 10,104	\$ 9,408	\$ 19,363	\$ 9,565
Receipts:						
Taxes	-	863	1,453	875	3,750	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	863	1,453	875	3,750	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	800	456	-	-	446	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	800	456	-	-	446	-
Excess (deficiency) of receipts over disbursements	(800)	407	1,453	875	3,304	-
Cash and investments - ending	\$ 8,905	\$ 2,054	\$ 11,557	\$ 10,283	\$ 22,667	\$ 9,565

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Superior Court User Fees	Sup Crt Administration Fee	Circuit Crt Prob Admin	Circuit Court User Fee	Jury Fee	Prosecutor Deferral User Fee
Cash and investments - beginning	\$ 77,440	\$ 173,769	\$ 77,377	\$ 134,011	\$ 207,447	\$ 247,382
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	115,325	33,401	18,742	40,614	5,805	88,995
Other receipts	-	-	-	-	-	-
Total receipts	115,325	33,401	18,742	40,614	5,805	88,995
Disbursements:						
Personal services	152,411	41,498	-	465	-	7,592
Supplies	791	-	-	4,715	-	7,805
Other services and charges	34,333	-	-	-	-	10,076
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	187,535	41,498	-	5,180	-	25,473
Excess (deficiency) of receipts over disbursements	(72,210)	(8,097)	18,742	35,434	5,805	63,522
Cash and investments - ending	\$ 5,230	\$ 165,672	\$ 96,119	\$ 169,445	\$ 213,252	\$ 310,904

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	After Settlement Collections	Sheriffs Inmate Trust	GC Pros Bad Check Restitution	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,080,426	\$ 3,404	\$ 2,523	\$ 45,580	\$ 613,760	\$ 6,586,433
Receipts:						
Taxes	-	-	-	-	-	11,872,932
Licenses and permits	-	-	-	-	-	8,069
Intergovernmental receipts	-	-	-	-	-	1,544,088
Charges for services	-	-	-	-	-	1,332,225
Fines and forfeits	-	-	40	-	-	128,326
Other receipts	1,126,341	178,974	-	213,740	2,902,112	1,467,017
Total receipts	1,126,341	178,974	40	213,740	2,902,112	16,352,657
Disbursements:						
Personal services	-	-	-	-	-	11,071,066
Supplies	-	-	-	-	-	524,823
Other services and charges	-	-	-	-	-	3,077,292
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	77,100
Other disbursements	1,080,426	167,813	-	226,687	2,788,442	465,369
Total disbursements	1,080,426	167,813	-	226,687	2,788,442	15,215,650
Excess (deficiency) of receipts over disbursements	45,915	11,161	40	(12,947)	113,670	1,137,007
Cash and investments - ending	\$ 1,126,341	\$ 14,565	\$ 2,563	\$ 32,633	\$ 727,430	\$ 7,723,440

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Donations EMS	Donations EMA Canine	Pocket of Need Donations	Gibson Co Safe Kids Donation	Health Fair Donations	Child Safety Seat Donations
Cash and investments - beginning	\$ 232	\$ 8	\$ 129	\$ 2	\$ 1,894	\$ 1,203
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	-	-	-	-	-
Total receipts	1,000	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,000	-	-	-	-	-
Cash and investments - ending	\$ 1,232	\$ 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, 2020

	Prosecutor Meth Prevention	Self Insurance (Health)	Auditors Property Enforcement Fee	Superior GAL/CASA	Distressed Road Repayment	Sheriff Tax Warrants
Cash and investments - beginning	\$ 482	\$ 1,155,205	\$ 32,334	\$ 5,184	\$ 661,283	\$ 481
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	16,660	-	-	10,680
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,028,275	-	-	-	-
Total receipts	-	4,028,275	16,660	-	-	10,680
Disbursements:						
Personal services	-	91,144	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	136	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,974,953	-	-	661,283	9,730
Total disbursements	-	4,066,097	136	-	661,283	9,730
Excess (deficiency) of receipts over disbursements	-	(37,822)	16,524	-	(661,283)	950
Cash and investments - ending	\$ 482	\$ 1,117,383	\$ 48,858	\$ 5,184	\$ -	\$ 1,431

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Civil Process Server	M R U	CC Project Income	14.228 Com Dev Grant Fund	16.575 Victim Assistance IV	20.600 Operation Pull Over
Cash and investments - beginning	\$ -	\$ 6,210	\$ 519,052	\$ 24,126	\$ 11,409	\$ 8,507
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	39,014	-
Charges for services	1,504	-	169,316	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,504	-	169,316	-	39,014	-
Disbursements:						
Personal services	-	-	199,754	-	39,880	-
Supplies	-	-	8,844	-	-	-
Other services and charges	-	-	62,738	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	17,608	-	-	-
Other disbursements	1,322	-	-	-	-	8,507
Total disbursements	1,322	-	288,944	-	39,880	8,507
Excess (deficiency) of receipts over disbursements	182	-	(119,628)	-	(866)	(8,507)
Cash and investments - ending	\$ 182	\$ 6,210	\$ 399,424	\$ 24,126	\$ 10,543	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	16.543 Operation T.I.P.	HAVA	Multi-Jurisdictional Meth Lab	D.A.R.E.	Gibson Co Problem Solv'g Crt	EMA Planning/Foundation
Cash and investments - beginning	\$ 51	\$ 2	\$ 140	\$ 563	\$ 64,543	\$ 41
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	210	-
Other receipts	-	-	3,296	-	-	-
Total receipts	-	-	3,296	-	210	-
Disbursements:						
Personal services	-	-	-	-	8,264	-
Supplies	-	-	1,450	563	54	-
Other services and charges	-	-	-	-	7,785	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,615	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,450	563	17,718	-
Excess (deficiency) of receipts over disbursements	-	-	1,846	(563)	(17,508)	-
Cash and investments - ending	\$ 51	\$ 2	\$ 1,986	\$ -	\$ 47,035	\$ 41

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	I -69 Projects	20.703 HMEP	Park & Recreation Donation	Prosecutor HUB Grant	GAL/CASA State Capacity Building	Putnam Hull Ditch
Cash and investments - beginning	\$ 1,900	\$ (9,768)	\$ 6,194	\$ 695	\$ 16,959	\$ 4,006
Receipts:						
Taxes	-	-	-	-	-	985
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	9,704	-	-	17,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	64	-	-	-	-
Total receipts	-	9,768	-	-	17,000	985
Disbursements:						
Personal services	-	-	-	-	6,246	-
Supplies	-	-	-	-	615	-
Other services and charges	-	-	-	-	1,918	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	695	-	-
Total disbursements	-	-	-	695	8,779	-
Excess (deficiency) of receipts over disbursements	-	9,768	-	(695)	8,221	985
Cash and investments - ending	\$ 1,900	\$ -	\$ 6,194	\$ -	\$ 25,180	\$ 4,991

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Redevelopment Commission	Local Road & Bridge Matching	EMA Prepare/Womens Foundation	VUTEQ 2018 EDA CP	Emergency Preparedness 93.074 (Health Dept)	Certificates Sale Surplus (Cmsnr's)
Cash and investments - beginning	\$ -	\$ 54,103	\$ 2,500	\$ 54,907	\$ 2,248	\$ 850
Receipts:						
Taxes	9,708,201	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,000,000	-	-	40,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	199	-	-
Total receipts	9,708,201	1,000,000	-	199	40,000	-
Disbursements:						
Personal services	-	-	-	-	17,885	-
Supplies	-	-	-	-	-	-
Other services and charges	-	966,100	-	-	14,338	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	52,749	-	-
Other disbursements	9,708,201	-	-	-	-	-
Total disbursements	9,708,201	966,100	-	52,749	32,223	-
Excess (deficiency) of receipts over disbursements	-	33,900	-	(52,550)	7,777	-
Cash and investments - ending	\$ -	\$ 88,003	\$ 2,500	\$ 2,357	\$ 10,025	\$ 850

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Visitor's & Tourism Commission	CASA-GAL GCSPR (Pblc Rltns)	VUTEQ 2018 A Bond & Interest	EMPG 97.042 (Comptv Grnt)	MITIGATION PLNG GRNT 97.067	Park Grant (Reimbursable)
Cash and investments - beginning	\$ 327,426	\$ 5,585	\$ 6,224	\$ 34,103	\$ (9,000)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,000	4,400
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	161,476	-	23	-	-	-
Total receipts	161,476	-	23	-	9,000	4,400
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,585	800	-	1,564	4,400
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	379,662	-	-	34,103	-	-
Total disbursements	379,662	5,585	800	34,103	1,564	4,400
Excess (deficiency) of receipts over disbursements	(218,186)	(5,585)	(777)	(34,103)	7,436	-
Cash and investments - ending	\$ 109,240	\$ -	\$ 5,447	\$ -	\$ (1,564)	\$ -

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Blight Elimination Program	20.600 Operation Pull Over II	Prosecutor HUB Grant II	OPIOID GRANT 93.788	CRF GRANT from IFA CFDA 21.019	SIM GRANT 93.788 (Pre-Trial Svc's)
Cash and investments - beginning	\$ 2,144	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	41,800	-	47,000	60,000	1,085,309	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15,147	695	11,593	-	-
Total receipts	41,800	15,147	47,695	71,593	1,085,309	60,000
Disbursements:						
Personal services	-	7,310	15,290	-	642,701	-
Supplies	-	-	5,405	-	21,014	-
Other services and charges	43,300	-	-	13,737	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	417,212	-
Other disbursements	-	-	-	-	4,382	-
Total disbursements	43,300	7,310	20,695	13,737	1,085,309	-
Excess (deficiency) of receipts over disbursements	(1,500)	7,837	27,000	57,856	-	60,000
Cash and investments - ending	\$ 644	\$ 7,837	\$ 27,000	\$ 57,856	\$ -	\$ 60,000

GIBSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COVID-19 Test Site 21.019	OCRA COVID-19 Response Phs II	PRE-TRIAL SERVICE (IN SPRM CRT)	COMMUNITY CORRECTIONS GRANT FUND	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 35,273,071
Receipts:					
Taxes	-	-	-	-	36,966,411
Licenses and permits	-	-	-	-	64,260
Intergovernmental receipts	100,000	250,000	83,466	290,737	12,009,633
Charges for services	-	-	-	-	2,533,496
Fines and forfeits	-	-	-	-	627,388
Other receipts	-	-	-	28,239	61,591,523
Total receipts	100,000	250,000	83,466	318,976	113,792,711
Disbursements:					
Personal services	13,090	-	29,886	260,047	16,048,558
Supplies	-	-	-	5,038	2,757,862
Other services and charges	1,126	-	12,566	12,882	9,961,632
Debt service - principal and interest	-	-	-	-	2,440,961
Capital outlay	-	-	-	-	3,223,809
Other disbursements	-	250,000	-	-	71,718,280
Total disbursements	14,216	250,000	42,452	277,967	106,151,102
Excess (deficiency) of receipts over disbursements	85,784	-	41,014	41,009	7,641,609
Cash and investments - ending	\$ 85,784	\$ -	\$ 41,014	\$ 41,009	\$ 42,914,680

GIBSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 683,834</u>	<u>\$ 1,564</u>

GIBSON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Gibson County Facilities Holding Corporation	Courthouse and Jail Improvements	\$ 166,000	1/1/2012	10/1/2025
Total of annual lease payments		<u>\$ 166,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	TOYOTA PROJECT	\$ 1,565,000	\$ 1,082,400
Revenue bonds	VUTEQ PROJECT	3,745,000	85,000
Revenue bonds	GIBSON COUNTY COAL	11,727,592	1,009,655
Revenue bonds	OWENSVILLE NORTH EDA 2014	825,000	33,825
Notes and loans payable	BLAIR STORMONT DRAINAGE LOAN (SRF)	<u>92,100</u>	<u>16,603</u>
Total governmental activities		<u>17,954,692</u>	<u>2,227,483</u>
Totals		<u>\$ 17,954,692</u>	<u>\$ 2,227,483</u>

GIBSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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>10,012,371</u>
Total governmental activities	<u>83,720,743</u>
Total capital assets	<u>\$ 83,720,743</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/>.