

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/02/2022

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SCHEDULE OF OFFICIALS

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



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Gibson County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 11, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

July 11, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
After Settlement Collections	\$ 1,126,341	\$ 1,092,862	\$ 1,126,341	\$ 1,092,862
Sheriff's Inmate Trust	14,565	278,990	268,332	25,223
GC Pros Bad Check Restitution	2,563	-	-	2,563
Jail Commissary	32,633	287,119	263,973	55,779
Clerk's Trust	727,430	3,250,268	3,199,156	778,542
General	7,723,440	16,605,267	15,201,168	9,127,539
Accident Report	42,898	4,261	2,046	45,113
CEDIT County Share	1,010,023	3,353,035	2,033,579	2,329,479
City and Town Court Costs	1,924	11,669	11,813	1,780
Clerk's Records Perpetuation	41,840	37,558	24,977	54,421
Community Transition Program	44,664	2,875	-	47,539
Prisoner Reimbursement For Incarceration	8,424	3,497	1,931	9,990
Sales Disclosure - County Share	12,734	7,995	991	19,738
Covered Bridge	6,054	3,700	7,399	2,355
Cumulative Bridge	2,165,707	1,428,288	871,728	2,722,267
Cumulative Building	2,093,756	316,725	84,213	2,326,268
Drug Free Community	31,049	29,367	13,511	46,905
Emergency Planning/Right To Know	16,667	6,300	2,366	20,601
Enhanced Access Fund	31,214	38,848	16,901	53,161
Firearms Training	48,121	6,090	3,185	51,026
General Drain Improvement	61,593	10,000	-	71,593
Health	302,045	451,335	396,544	356,836
Identification Security Protection	20,535	7,316	12,589	15,262
Levy Excess	1,174	-	1,174	-
Local Health Maintenance	74,645	38,971	28,645	84,971
Local Road and Street	462,357	571,769	293,701	740,425
MVH Restricted	500,051	2,178,616	1,382,848	1,295,819
Medical Care for Inmates	1,765	7,052	5,790	3,027
Misdemeanant	50,336	23,813	33,208	40,941
Motor Vehicle Highway	2,301,925	2,780,867	2,896,511	2,186,281
Rainy Day	346,614	-	-	346,614
Recorder's Records Perpetuation	228,287	158,286	70,201	316,372
Riverboat	525,421	88,352	21,626	592,147
Sex and Violent Offender Administration	36,806	6,345	22	43,129
Supplemental Public Defender Services	71,361	150,749	118,984	103,126
Surplus Tax	58,929	18,361	12,422	64,868
Surveyor's Corner Perpetuation	51,531	33,950	30,231	55,250
Tax Sale Fees	12,099	17,500	18,952	10,647
Tax Sale Redemption	6,166	6,922	9,324	3,764
Tax Sale Surplus	158,610	422,270	183,957	396,923
Local Health Department Trust Account	37,739	20,944	12,636	46,047
GAL/CASA	47,727	50,186	15,286	82,627
Auditor's Ineligible Deduction	45,936	-	1,132	44,804
County Elected Officials Training	25,742	6,798	3,345	29,195
County Offender Transportation Fund	4,722	1,465	-	6,187
Statewide 911	406,406	385,591	394,373	397,624
Reassessment	452,512	146,622	207,716	391,418
LIT-Correctional/Rehab Facilities	1,618,030	1,884,679	215,224	3,287,485
Adult Administration Probation	-	32,755	-	32,755
Juvenile Administration Probation	-	535	-	535
Supplemental Adult Probation Services	19,364	112,027	-	131,391
Supplemental Juvenile Probation	-	585	-	585
Alternative Dispute Resolution	13,769	4,228	1,550	16,447
K-9	2,517	-	-	2,517
Travel Vaccine	10	98	-	108
Collection Agency Fees	1,665	3,300	3,284	1,681
Patoka Union TWP EDA DS	1,483	1,083,152	1,084,631	4
Patoka Union TWP EDA CP	14,836,556	30,197,187	34,606,595	10,427,148
Owensville North EDA DS	411,023	931,817	860,656	482,184
Owensville North EDA CP	207,581	57	-	207,638
Payroll Clearing	29,050	4,146,925	4,146,190	29,785

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sheriff Pension Holding	2,696	31,495	34,191	-
Settlement	-	36,432,235	36,432,235	-
Wheel Tax	-	19,087	19,087	-
Sur Tax	-	723,524	723,524	-
CVET Agency	-	405,324	405,324	-
Financial Institution Tax	-	260,960	260,960	-
State Fines and Forfeitures	1,419	8,718	7,953	2,184
Infraction Judgements	2,433	37,825	37,990	2,268
Overweight Vehicle Fines	20	680	700	-
Special Death Benefit	330	3,353	3,448	235
Sales Disclosure - State Share	410	7,975	6,880	1,505
Coroner Training & Cont'g Ed	495	2,536	2,961	70
Interstate Compact - State Share	125	1,125	1,125	125
Mortgage Recording Fees - State Share	397	4,458	4,525	330
Sex and Violent Offender Admin - State	-	10	10	-
Child Restraint Violations	-	900	900	-
Forest Restoration	-	113	113	-
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	-	198,235	198,235	-
Innkeepers Tax Collections	134	189,971	190,105	-
LIT Certified Shares	-	1,982,189	1,982,189	-
LIT Economic Development (EDIT)	-	4,955,472	4,955,472	-
93.563 Prosecutor PCA	17,107	2,728	1,906	17,929
93.563 Title IV-D Incentive	91,733	17,587	8,700	100,620
93.563 Prosecutor IV-D Incentive-Post Oct '99	106,252	26,461	9,754	122,959
93.563 Clerk IV-D Incentive-Post Oct '99	83,567	17,587	3,066	98,088
Scott Ditch	33,768	34,399	55,461	12,706
Hull Ditch	12,041	9,141	4,100	17,082
Maumee Ditch	42,308	80,887	42,213	80,982
Blair/Stormont Ditch	34,725	58,866	67,091	26,500
Wabash Levee	48,181	120,234	51,706	116,709
Black River	33,025	20,053	14,032	39,046
Patoka Conservancy	-	92,407	92,407	-
Upper Pigeon Creek Total Drain	84,975	62,552	45,061	102,466
Lillard Drainage	112,311	79,498	17,171	174,638
Metz Drainage	142,209	26,607	20,768	148,048
Brownlee Drainage	21,385	5,175	497	26,063
Reinhart Drainage	14,590	6,901	-	21,491
Robb	2,550	3,332	-	5,882
Trippett Drainage	19,994	5,166	14,631	10,529
McMullen Drainage	13,914	1,860	557	15,217
J C Moore Drainage	6,149	876	-	7,025
Greer Drainage	8,905	-	-	8,905
Sturgis Drainage	2,054	1,080	-	3,134
Miller Drainage	11,557	1,350	833	12,074
E S Farmer	10,283	1,044	-	11,327
Toelle Drainage	22,667	-	446	22,221
Comsnr's Certificate Sale	9,565	-	-	9,565
Superior Court User Fees	5,230	15,014	20,153	91
Sup Ct Administration Fee	165,672	6,359	88,129	83,902
Circuit Ct Prob Admin	96,119	1,024	-	97,143
Circuit Court User Fee	169,445	4,231	21,692	151,984
Jury Fee	213,252	6,664	-	219,916
Prosecutor Deferral User Fee	310,904	93,967	44,542	360,329
Co Law Enforcement Cont'g Ed	89,938	10,999	20,623	80,314
Sup Ct Alcohol & Drug Fee	4,172	20,758	8,860	16,070
Circuit Ct Social Srvc User Fee	5,008	-	-	5,008
EMA/MISC/Walmart/Toyota Donation	864	-	-	864
Donations EMS	1,232	-	-	1,232
Donations EMA Canine	8	-	-	8

GIBSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Child Safety Seat Donations	1,203	-	-	1,203
Prosecutor Meth Prevention	482	-	-	482
Self Insurance (Health)	1,117,383	4,211,069	4,814,801	513,651
Auditors Property Enforcement Fee	48,858	21,390	-	70,248
Superior GAL/CASA	5,184	-	-	5,184
Sheriff Tax Warrants	1,431	10,086	11,047	470
Civil Process Server	182	1,757	1,939	-
M R U	6,210	-	-	6,210
CC Project Income	399,424	321,125	297,902	422,647
14.228 Com Dev Grant Fund	24,126	-	-	24,126
16.575 Victim Assistance IV	10,543	31,617	27,792	14,368
16.543 Operation T.I.P.	51	144	-	195
HAVA	2	-	-	2
Multi-Jurisdictional Meth Lab	1,986	-	1,838	148
D.A.R.E.	-	350	-	350
Gibson Co Problem Solv'g Crt	47,035	935	25,141	22,829
EMA Planning/Foundation	41	-	-	41
I-69 Projects	1,900	-	-	1,900
Park & Recreation Donation	6,194	559	-	6,753
GAL/CASA State Capacity Building	25,180	16,642	14,559	27,263
Putnam Hull Ditch	4,991	1,012	-	6,003
Redevelopment Commission	-	10,665,175	10,665,175	-
Local Road & Bridge Matching	88,003	932,330	821,261	199,072
EMA Prepare/Womens Foundation	2,500	-	280	2,220
VUTEQ 2018 EDA CP	2,357	16,637	16,636	2,358
Emergency Preparedness 93.074 (Health Dept)	10,025	11,895	20,416	1,504
Certificates Sale Surplus (Cmsn's)	850	-	-	850
VUTEQ 2018 A Bond & Interest	5,447	118,549	60,072	63,924
MITIGATION PLNG GRNT 97.067	(1,564)	1,564	-	-
Park Grant (Reimbursable)	-	191,100	191,100	-
Blight Elimination Program	644	-	644	-
20.600 Operation Pull Over II	7,837	6,174	6,644	7,367
Prosecutor HUB Grant II	27,000	-	15,627	11,373
OPIOID GRANT 93.788	57,856	46	5,359	52,543
SIM GRANT 93.788 (Pre-Trial Svc's)	60,000	-	-	60,000
COVID-19 Test Site 21.019	85,784	100,000	98,554	87,230
PRE-TRIAL SERVICE (IN SPRM CRT)	41,014	48,656	75,757	13,913
COMMUNITY CORRECTIONS GRANT FUND	41,009	-	41,009	-
Visitor's & Tourism Commission	109,240	197,124	181,359	125,005
County User Fee	-	765	-	765
Sheriff Law Enforcement Training Fund	-	9,449	1,170	8,279
Redevelopment Authority	-	6,750	1,000	5,750
Gib Cnty Veteran's Donations	-	9,496	-	9,496
Vaccine Clinic 93.268	-	40,320	37,862	2,458
CRFII Grant IFA CFDA21.019	-	108,531	90,393	18,138
OCRA COVID-19 Response Phs III	-	250,000	250,000	-
ARP Coronavirus Local Fiscal Recovery	-	3,268,933	-	3,268,933
Superior Court Scholarship Fund	-	2,078	2,078	-
Community Corrections 2021 Grant Fund	-	331,746	282,807	48,939
Elliott Solar Project	-	58,809	58,809	-
Gibson Solar Project	-	57,201	57,201	-
Totals	\$ 42,914,680	\$ 139,897,426	\$ 134,301,796	\$ 48,510,310

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, local 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. 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 2021 totaled \$156,491.

Note 8. 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 premiums 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.

REQUIRED SUPPLEMENTARY INFORMATION

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Sheriff's Inmate Trust	GC Pros Bad Check Restitution	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,126,341	\$ 14,565	\$ 2,563	\$ 32,633	\$ 727,430	\$ 7,723,440
Receipts:						
Taxes	-	-	-	-	-	12,597,070
Licenses and permits	-	-	-	-	-	110,072
Intergovernmental receipts	-	-	-	-	-	1,001,024
Charges for services	-	-	-	-	-	2,470,715
Fines and forfeits	-	-	-	-	-	149,737
Other receipts	1,092,862	278,990	-	287,119	3,250,268	276,649
Total receipts	1,092,862	278,990	-	287,119	3,250,268	16,605,267
Disbursements:						
Personal services	-	-	-	-	-	11,263,083
Supplies	-	-	-	-	-	523,621
Other services and charges	-	-	-	-	-	3,195,729
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	168,685
Other disbursements	1,126,341	268,332	-	263,973	3,199,156	50,050
Total disbursements	1,126,341	268,332	-	263,973	3,199,156	15,201,168
Excess (deficiency) of receipts over disbursements	(33,479)	10,658	-	23,146	51,112	1,404,099
Cash and investments - ending	\$ 1,092,862	\$ 25,223	\$ 2,563	\$ 55,779	\$ 778,542	\$ 9,127,539

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program
Cash and investments - beginning	\$ 42,898	\$ 1,010,023	\$ 1,924	\$ 41,840	\$ 44,664
Receipts:					
Taxes	-	3,353,035	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,261	-	-	37,558	2,875
Fines and forfeits	-	-	11,669	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,261</u>	<u>3,353,035</u>	<u>11,669</u>	<u>37,558</u>	<u>2,875</u>
Disbursements:					
Personal services	-	-	-	8,795	-
Supplies	2,046	116	-	-	-
Other services and charges	-	1,697,647	-	16,182	-
Debt service - principal and interest	-	156,491	-	-	-
Capital outlay	-	179,325	-	-	-
Other disbursements	-	-	11,813	-	-
Total disbursements	<u>2,046</u>	<u>2,033,579</u>	<u>11,813</u>	<u>24,977</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,215</u>	<u>1,319,456</u>	<u>(144)</u>	<u>12,581</u>	<u>2,875</u>
Cash and investments - ending	<u>\$ 45,113</u>	<u>\$ 2,329,479</u>	<u>\$ 1,780</u>	<u>\$ 54,421</u>	<u>\$ 47,539</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Building
Cash and investments - beginning	\$ 8,424	\$ 12,734	\$ 6,054	\$ 2,165,707	\$ 2,093,756
Receipts:					
Taxes	-	-	-	1,214,470	292,793
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	184,915	23,932
Charges for services	3,497	7,995	-	27,200	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,700	1,703	-
Total receipts	<u>3,497</u>	<u>7,995</u>	<u>3,700</u>	<u>1,428,288</u>	<u>316,725</u>
Disbursements:					
Personal services	-	-	-	216,728	-
Supplies	-	961	-	402,084	88
Other services and charges	1,931	-	7,399	252,916	84,125
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	30	-	-	-
Total disbursements	<u>1,931</u>	<u>991</u>	<u>7,399</u>	<u>871,728</u>	<u>84,213</u>
Excess (deficiency) of receipts over disbursements	<u>1,566</u>	<u>7,004</u>	<u>(3,699)</u>	<u>556,560</u>	<u>232,512</u>
Cash and investments - ending	<u>\$ 9,990</u>	<u>\$ 19,738</u>	<u>\$ 2,355</u>	<u>\$ 2,722,267</u>	<u>\$ 2,326,268</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Free Community	Emergency Planning/Right To Know	Enhanced Access Fund	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 31,049	\$ 16,667	\$ 31,214	\$ 48,121	\$ 61,593
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	6,297	38,848	6,090	-
Fines and forfeits	29,367	-	-	-	-
Other receipts	-	3	-	-	10,000
Total receipts	29,367	6,300	38,848	6,090	10,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	3,185	-
Other services and charges	6,323	2,366	16,901	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,188	-	-	-	-
Total disbursements	13,511	2,366	16,901	3,185	-
Excess (deficiency) of receipts over disbursements	15,856	3,934	21,947	2,905	10,000
Cash and investments - ending	\$ 46,905	\$ 20,601	\$ 53,161	\$ 51,026	\$ 71,593

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 302,045	\$ 20,535	\$ 1,174	\$ 74,645	\$ 462,357
Receipts:					
Taxes	288,669	-	-	-	-
Licenses and permits	45,592	-	-	-	-
Intergovernmental receipts	23,595	-	-	33,139	554,105
Charges for services	93,327	6,798	-	5,832	-
Fines and forfeits	-	-	-	-	-
Other receipts	152	518	-	-	17,664
Total receipts	451,335	7,316	-	38,971	571,769
Disbursements:					
Personal services	352,048	-	-	26,170	-
Supplies	30,811	-	-	650	231,542
Other services and charges	13,585	4,589	-	1,440	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	62,159
Other disbursements	100	8,000	1,174	385	-
Total disbursements	396,544	12,589	1,174	28,645	293,701
Excess (deficiency) of receipts over disbursements	54,791	(5,273)	(1,174)	10,326	278,068
Cash and investments - ending	\$ 356,836	\$ 15,262	\$ -	\$ 84,971	\$ 740,425

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MVH Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Rainy Day
Cash and investments - beginning	\$ 500,051	\$ 1,765	\$ 50,336	\$ 2,301,925	\$ 346,614
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,178,616	-	-	2,762,726	-
Charges for services	-	-	23,813	12,800	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,052	-	5,341	-
Total receipts	2,178,616	7,052	23,813	2,780,867	-
Disbursements:					
Personal services	257,297	-	-	2,082,433	-
Supplies	1,121,475	2,895	-	242,667	-
Other services and charges	4,076	2,895	-	359,361	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	33,208	212,050	-
Other disbursements	-	-	-	-	-
Total disbursements	1,382,848	5,790	33,208	2,896,511	-
Excess (deficiency) of receipts over disbursements	795,768	1,262	(9,395)	(115,644)	-
Cash and investments - ending	\$ 1,295,819	\$ 3,027	\$ 40,941	\$ 2,186,281	\$ 346,614

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 228,287	\$ 525,421	\$ 36,806	\$ 71,361	\$ 58,929
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	88,352	-	-	-
Charges for services	150,286	-	6,345	-	-
Fines and forfeits	-	-	-	150,749	-
Other receipts	8,000	-	-	-	18,361
Total receipts	158,286	88,352	6,345	150,749	18,361
Disbursements:					
Personal services	70,201	-	-	-	-
Supplies	-	-	22	99	-
Other services and charges	-	-	-	118,885	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	21,626	-	-	-
Other disbursements	-	-	-	-	12,422
Total disbursements	70,201	21,626	22	118,984	12,422
Excess (deficiency) of receipts over disbursements	88,085	66,726	6,323	31,765	5,939
Cash and investments - ending	\$ 316,372	\$ 592,147	\$ 43,129	\$ 103,126	\$ 64,868

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 51,531	\$ 12,099	\$ 6,166	\$ 158,610	\$ 37,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,748
Charges for services	33,950	17,500	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	6,922	422,270	196
Total receipts	<u>33,950</u>	<u>17,500</u>	<u>6,922</u>	<u>422,270</u>	<u>20,944</u>
Disbursements:					
Personal services	-	-	-	-	11,661
Supplies	15	-	-	-	322
Other services and charges	30,216	18,952	-	-	653
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	9,324	183,957	-
Total disbursements	<u>30,231</u>	<u>18,952</u>	<u>9,324</u>	<u>183,957</u>	<u>12,636</u>
Excess (deficiency) of receipts over disbursements	<u>3,719</u>	<u>(1,452)</u>	<u>(2,402)</u>	<u>238,313</u>	<u>8,308</u>
Cash and investments - ending	<u>\$ 55,250</u>	<u>\$ 10,647</u>	<u>\$ 3,764</u>	<u>\$ 396,923</u>	<u>\$ 46,047</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GAL/CASA	Auditor's Ineligible Deduction	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 47,727	\$ 45,936	\$ 25,742	\$ 4,722	\$ 406,406
Receipts:					
Taxes	-	-	-	-	385,591
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,186	-	-	-	-
Charges for services	-	-	6,798	-	-
Fines and forfeits	-	-	-	1,465	-
Other receipts	-	-	-	-	-
Total receipts	<u>50,186</u>	<u>-</u>	<u>6,798</u>	<u>1,465</u>	<u>385,591</u>
Disbursements:					
Personal services	11,740	1,132	-	-	234,637
Supplies	3,546	-	-	-	-
Other services and charges	-	-	3,345	-	159,736
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>15,286</u>	<u>1,132</u>	<u>3,345</u>	<u>-</u>	<u>394,373</u>
Excess (deficiency) of receipts over disbursements	<u>34,900</u>	<u>(1,132)</u>	<u>3,453</u>	<u>1,465</u>	<u>(8,782)</u>
Cash and investments - ending	<u>\$ 82,627</u>	<u>\$ 44,804</u>	<u>\$ 29,195</u>	<u>\$ 6,187</u>	<u>\$ 397,624</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Reassessment	LIT-Correctional/Rehab Facilities	Adult Administration Probation	Juvenile Administration Probation	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 452,512	\$ 1,618,030	\$ -	\$ -	\$ 19,364
Receipts:					
Taxes	134,025	1,877,964	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,955	-	-	-	-
Charges for services	-	-	32,755	535	112,027
Fines and forfeits	-	-	-	-	-
Other receipts	1,642	6,715	-	-	-
Total receipts	<u>146,622</u>	<u>1,884,679</u>	<u>32,755</u>	<u>535</u>	<u>112,027</u>
Disbursements:					
Personal services	125,016	-	-	-	-
Supplies	4,612	-	-	-	-
Other services and charges	78,088	215,224	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>207,716</u>	<u>215,224</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(61,094)</u>	<u>1,669,455</u>	<u>32,755</u>	<u>535</u>	<u>112,027</u>
Cash and investments - ending	<u>\$ 391,418</u>	<u>\$ 3,287,485</u>	<u>\$ 32,755</u>	<u>\$ 535</u>	<u>\$ 131,391</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Juvenile Probation	Alternative Dispute Resolution	K-9	Travel Vaccine	Collection Agency Fees
Cash and investments - beginning	\$ -	\$ 13,769	\$ 2,517	\$ 10	\$ 1,665
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	585	4,228	-	98	3,300
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	585	4,228	-	98	3,300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,550	-	-	3,284
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,550	-	-	3,284
Excess (deficiency) of receipts over disbursements	585	2,678	-	98	16
Cash and investments - ending	\$ 585	\$ 16,447	\$ 2,517	\$ 108	\$ 1,681

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Patoka Union TWP EDA DS	Patoka Union TWP EDA CP	Owensville North EDA DS	Owensville North EDA CP	Payroll Clearing
Cash and investments - beginning	\$ 1,483	\$ 14,836,556	\$ 411,023	\$ 207,581	\$ 29,050
Receipts:					
Taxes	-	9,582,264	931,795	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,083,152	20,614,923	22	57	4,146,925
Total receipts	1,083,152	30,197,187	931,817	57	4,146,925
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	752	4,255,288	3,000	-	-
Debt service - principal and interest	1,082,400	-	857,656	-	-
Capital outlay	-	8,657,132	-	-	-
Other disbursements	1,479	21,694,175	-	-	4,146,190
Total disbursements	1,084,631	34,606,595	860,656	-	4,146,190
Excess (deficiency) of receipts over disbursements	(1,479)	(4,409,408)	71,161	57	735
Cash and investments - ending	\$ 4	\$ 10,427,148	\$ 482,184	\$ 207,638	\$ 29,785

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 2,696	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	31,495	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	36,432,235	19,087	723,524	405,324
Total receipts	31,495	36,432,235	19,087	723,524	405,324
Disbursements:					
Personal services	34,191	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	36,432,235	19,087	723,524	405,324
Total disbursements	34,191	36,432,235	19,087	723,524	405,324
Excess (deficiency) of receipts over disbursements	(2,696)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 1,419	\$ 2,433	\$ 20	\$ 330
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	8,718	37,825	680	3,353
Other receipts	260,960	-	-	-	-
Total receipts	260,960	8,718	37,825	680	3,353
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	260,960	7,953	37,990	700	3,448
Total disbursements	260,960	7,953	37,990	700	3,448
Excess (deficiency) of receipts over disbursements	-	765	(165)	(20)	(95)
Cash and investments - ending	\$ -	\$ 2,184	\$ 2,268	\$ -	\$ 235

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Disclosure - State Share	Coroner Training & Cont'g Ed	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 410	\$ 495	\$ 125	\$ 397	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,975	2,536	1,125	4,458	10
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	7,975	2,536	1,125	4,458	10
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,880	2,961	1,125	4,525	10
Total disbursements	6,880	2,961	1,125	4,525	10
Excess (deficiency) of receipts over disbursements	1,095	(425)	-	(67)	-
Cash and investments - ending	\$ 1,505	\$ 70	\$ 125	\$ 330	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violations	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 134
Receipts:					
Taxes	-	-	-	-	189,971
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	900	-	-	-	-
Other receipts	-	113	281	198,235	-
Total receipts	900	113	281	198,235	189,971
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	900	113	281	198,235	190,105
Total disbursements	900	113	281	198,235	190,105
Excess (deficiency) of receipts over disbursements	-	-	-	-	(134)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 17,107	\$ 91,733	\$ 106,252
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,587	26,461
Charges for services	-	-	2,728	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,982,189	4,955,472	-	-	-
Total receipts	1,982,189	4,955,472	2,728	17,587	26,461
Disbursements:					
Personal services	-	-	-	5,250	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,906	3,450	8,954
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	800
Other disbursements	1,982,189	4,955,472	-	-	-
Total disbursements	1,982,189	4,955,472	1,906	8,700	9,754
Excess (deficiency) of receipts over disbursements	-	-	822	8,887	16,707
Cash and investments - ending	\$ -	\$ -	\$ 17,929	\$ 100,620	\$ 122,959

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Clerk IV-D Incentive-Post Oct '99	Scott Ditch	Hull Ditch	Maumee Ditch	Blair/Stormont Ditch
Cash and investments - beginning	\$ 83,567	\$ 33,768	\$ 12,041	\$ 42,308	\$ 34,725
Receipts:					
Taxes	-	34,399	9,141	80,887	58,866
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,587	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>17,587</u>	<u>34,399</u>	<u>9,141</u>	<u>80,887</u>	<u>58,866</u>
Disbursements:					
Personal services	3,066	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	55,461	4,100	42,213	40,488
Debt service - principal and interest	-	-	-	-	16,603
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	10,000
Total disbursements	<u>3,066</u>	<u>55,461</u>	<u>4,100</u>	<u>42,213</u>	<u>67,091</u>
Excess (deficiency) of receipts over disbursements	<u>14,521</u>	<u>(21,062)</u>	<u>5,041</u>	<u>38,674</u>	<u>(8,225)</u>
Cash and investments - ending	<u>\$ 98,088</u>	<u>\$ 12,706</u>	<u>\$ 17,082</u>	<u>\$ 80,982</u>	<u>\$ 26,500</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Wabash Levee	Black River	Patoka Conservancy	Upper Pigeon Creek Total Drain	Lillard Drainage
Cash and investments - beginning	\$ 48,181	\$ 33,025	\$ -	\$ 84,975	\$ 112,311
Receipts:					
Taxes	81,097	20,053	92,407	62,552	79,498
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,137	-	-	-	-
Total receipts	<u>120,234</u>	<u>20,053</u>	<u>92,407</u>	<u>62,552</u>	<u>79,498</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,812	-	-	-	-
Other services and charges	33,094	14,032	-	45,061	17,171
Debt service - principal and interest	-	-	-	-	-
Capital outlay	15,800	-	-	-	-
Other disbursements	-	-	92,407	-	-
Total disbursements	<u>51,706</u>	<u>14,032</u>	<u>92,407</u>	<u>45,061</u>	<u>17,171</u>
Excess (deficiency) of receipts over disbursements	<u>68,528</u>	<u>6,021</u>	<u>-</u>	<u>17,491</u>	<u>62,327</u>
Cash and investments - ending	<u>\$ 116,709</u>	<u>\$ 39,046</u>	<u>\$ -</u>	<u>\$ 102,466</u>	<u>\$ 174,638</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Metz Drainage	Brownlee Drainage	Reinhart Drainage	Robb	Trippett Drainage
Cash and investments - beginning	\$ 142,209	\$ 21,385	\$ 14,590	\$ 2,550	\$ 19,994
Receipts:					
Taxes	26,607	5,175	6,901	3,332	5,166
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>26,607</u>	<u>5,175</u>	<u>6,901</u>	<u>3,332</u>	<u>5,166</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	20,768	497	-	-	14,631
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>20,768</u>	<u>497</u>	<u>-</u>	<u>-</u>	<u>14,631</u>
Excess (deficiency) of receipts over disbursements	<u>5,839</u>	<u>4,678</u>	<u>6,901</u>	<u>3,332</u>	<u>(9,465)</u>
Cash and investments - ending	<u>\$ 148,048</u>	<u>\$ 26,063</u>	<u>\$ 21,491</u>	<u>\$ 5,882</u>	<u>\$ 10,529</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	McMullen Drainage	J C Moore Drainage	Greer Drainage	Sturgis Drainage	Miller Drainage
Cash and investments - beginning	\$ 13,914	\$ 6,149	\$ 8,905	\$ 2,054	\$ 11,557
Receipts:					
Taxes	1,860	876	-	1,080	1,350
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,860</u>	<u>876</u>	<u>-</u>	<u>1,080</u>	<u>1,350</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	557	-	-	-	833
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>833</u>
Excess (deficiency) of receipts over disbursements	<u>1,303</u>	<u>876</u>	<u>-</u>	<u>1,080</u>	<u>517</u>
Cash and investments - ending	<u>\$ 15,217</u>	<u>\$ 7,025</u>	<u>\$ 8,905</u>	<u>\$ 3,134</u>	<u>\$ 12,074</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	E S Farmer	Toelle Drainage	Comsnr's Certificate Sale	Superior Court User Fees	Sup Crt Administration Fee
Cash and investments - beginning	\$ 10,283	\$ 22,667	\$ 9,565	\$ 5,230	\$ 165,672
Receipts:					
Taxes	1,044	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	15,014	6,359
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,044</u>	<u>-</u>	<u>-</u>	<u>15,014</u>	<u>6,359</u>
Disbursements:					
Personal services	-	-	-	16,502	88,129
Supplies	-	-	-	3,403	-
Other services and charges	-	446	-	208	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	40	-
Total disbursements	<u>-</u>	<u>446</u>	<u>-</u>	<u>20,153</u>	<u>88,129</u>
Excess (deficiency) of receipts over disbursements	<u>1,044</u>	<u>(446)</u>	<u>-</u>	<u>(5,139)</u>	<u>(81,770)</u>
Cash and investments - ending	<u>\$ 11,327</u>	<u>\$ 22,221</u>	<u>\$ 9,565</u>	<u>\$ 91</u>	<u>\$ 83,902</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Circuit Crt Prob Admin	Circuit Court User Fee	Jury Fee	Prosecutor Deferral User Fee	Co Law Enforcement Cont'g Ed
Cash and investments - beginning	\$ 96,119	\$ 169,445	\$ 213,252	\$ 310,904	\$ 89,938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,024	4,231	6,664	93,967	-
Fines and forfeits	-	-	-	-	10,999
Other receipts	-	-	-	-	-
Total receipts	1,024	4,231	6,664	93,967	10,999
Disbursements:					
Personal services	-	-	-	20,264	-
Supplies	-	2,271	-	10,358	-
Other services and charges	-	18,326	-	13,161	4,020
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	795	-	378	-
Other disbursements	-	300	-	381	16,603
Total disbursements	-	21,692	-	44,542	20,623
Excess (deficiency) of receipts over disbursements	1,024	(17,461)	6,664	49,425	(9,624)
Cash and investments - ending	\$ 97,143	\$ 151,984	\$ 219,916	\$ 360,329	\$ 80,314

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sup Ct Alcohol & Drug Fee	Circuit Ct Social Svc User Fee	EMA/MISC/Walmart/Toyota Donation	Donations EMS	Donations EMA Canine
Cash and investments - beginning	\$ 4,172	\$ 5,008	\$ 864	\$ 1,232	\$ 8
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	20,758	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	20,758	-	-	-	-
Disbursements:					
Personal services	8,690	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	170	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,860	-	-	-	-
Excess (deficiency) of receipts over disbursements	11,898	-	-	-	-
Cash and investments - ending	\$ 16,070	\$ 5,008	\$ 864	\$ 1,232	\$ 8

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pocket of Need Donations	Gibson Co Safe Kids Donation	Health Fair Donations	Child Safety Seat Donations	Prosecutor Meth Prevention
Cash and investments - beginning	\$ 129	\$ 2	\$ 1,894	\$ 1,203	\$ 482
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	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 129	\$ 2	\$ 1,894	\$ 1,203	\$ 482

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Self Insurance (Health)	Auditors Property Enforcement Fee	Superior GAL/CASA	Sheriff Tax Warrants	Civil Process Server
Cash and investments - beginning	\$ 1,117,383	\$ 48,858	\$ 5,184	\$ 1,431	\$ 182
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	21,390	-	10,086	1,757
Fines and forfeits	-	-	-	-	-
Other receipts	4,211,069	-	-	-	-
Total receipts	4,211,069	21,390	-	10,086	1,757
Disbursements:					
Personal services	-	-	-	11,047	1,939
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,814,801	-	-	-	-
Total disbursements	4,814,801	-	-	11,047	1,939
Excess (deficiency) of receipts over disbursements	(603,732)	21,390	-	(961)	(182)
Cash and investments - ending	\$ 513,651	\$ 70,248	\$ 5,184	\$ 470	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	M R U	CC Project Income	14.228 Com Dev Grant Fund	16.575 Victim Assistance IV	16.543 Operation T.I.P.
Cash and investments - beginning	\$ 6,210	\$ 399,424	\$ 24,126	\$ 10,543	\$ 51
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	31,617	-
Charges for services	-	321,125	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	144
Total receipts	-	321,125	-	31,617	144
Disbursements:					
Personal services	-	166,576	-	27,792	-
Supplies	-	11,514	-	-	-
Other services and charges	-	118,977	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	835	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	297,902	-	27,792	-
Excess (deficiency) of receipts over disbursements	-	23,223	-	3,825	144
Cash and investments - ending	\$ 6,210	\$ 422,647	\$ 24,126	\$ 14,368	\$ 195

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HAVA	Multi-Jurisdictional Meth Lab	D.A.R.E.	Gibson Co Problem Solv'g Crt	EMA Planning/Foundation
Cash and investments - beginning	\$ 2	\$ 1,986	\$ -	\$ 47,035	\$ 41
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	935	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	350	-	-
Total receipts	-	-	350	935	-
Disbursements:					
Personal services	-	-	-	22,749	-
Supplies	-	1,838	-	-	-
Other services and charges	-	-	-	2,392	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,838	-	25,141	-
Excess (deficiency) of receipts over disbursements	-	(1,838)	350	(24,206)	-
Cash and investments - ending	\$ 2	\$ 148	\$ 350	\$ 22,829	\$ 41

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	I-69 Projects	Park & Recreation Donation	GAL/CASA State Capacity Building	Putnam Hull Ditch	Redevelopment Commission
Cash and investments - beginning	\$ 1,900	\$ 6,194	\$ 25,180	\$ 4,991	\$ -
Receipts:					
Taxes	-	-	-	1,012	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	16,642	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	559	-	-	10,665,175
Total receipts	-	559	16,642	1,012	10,665,175
Disbursements:					
Personal services	-	-	12,590	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,969	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	10,665,175
Total disbursements	-	-	14,559	-	10,665,175
Excess (deficiency) of receipts over disbursements	-	559	2,083	1,012	-
Cash and investments - ending	\$ 1,900	\$ 6,753	\$ 27,263	\$ 6,003	\$ -

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 88,003	\$ 2,500	\$ 2,357	\$ 10,025	\$ 850
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	932,330	-	16,636	11,895	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1	-	-
Total receipts	932,330	-	16,637	11,895	-
Disbursements:					
Personal services	-	-	-	20,000	-
Supplies	-	-	-	-	-
Other services and charges	821,261	280	-	416	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	16,636	-	-
Other disbursements	-	-	-	-	-
Total disbursements	821,261	280	16,636	20,416	-
Excess (deficiency) of receipts over disbursements	111,069	(280)	1	(8,521)	-
Cash and investments - ending	\$ 199,072	\$ 2,220	\$ 2,358	\$ 1,504	\$ 850

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	VUTEQ 2018 A Bond & Interest	MITIGATION PLNG GRNT 97.067	Park Grant (Reimbursable)	Blight Elimination Program	20.600 Operation Pull Over II
Cash and investments - beginning	\$ 5,447	\$ (1,564)	\$ -	\$ 644	\$ 7,837
Receipts:					
Taxes	118,546	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,564	191,100	-	-
Charges for services	-	-	-	-	6,174
Fines and forfeits	-	-	-	-	-
Other receipts	3	-	-	-	-
Total receipts	<u>118,549</u>	<u>1,564</u>	<u>191,100</u>	<u>-</u>	<u>6,174</u>
Disbursements:					
Personal services	-	-	-	-	6,644
Supplies	-	-	-	-	-
Other services and charges	800	-	-	644	-
Debt service - principal and interest	59,272	-	-	-	-
Capital outlay	-	-	191,100	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>60,072</u>	<u>-</u>	<u>191,100</u>	<u>644</u>	<u>6,644</u>
Excess (deficiency) of receipts over disbursements	<u>58,477</u>	<u>1,564</u>	<u>-</u>	<u>(644)</u>	<u>(470)</u>
Cash and investments - ending	<u>\$ 63,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,367</u>

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutor HUB Grant II	OPIOID GRANT 93,788	SIM GRANT 93,788 (Pre-Trial Svc's)	COVID-19 Test Site 21,019	PRE-TRIAL SERVICE (IN SPRM CRT)
Cash and investments - beginning	\$ 27,000	\$ 57,856	\$ 60,000	\$ 85,784	\$ 41,014
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	100,000	48,656
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	46	-	-	-
Total receipts	-	46	-	100,000	48,656
Disbursements:					
Personal services	15,627	-	-	31,223	63,437
Supplies	-	-	-	2,211	-
Other services and charges	-	5,359	-	32,334	12,320
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	32,786	-
Other disbursements	-	-	-	-	-
Total disbursements	15,627	5,359	-	98,554	75,757
Excess (deficiency) of receipts over disbursements	(15,627)	(5,313)	-	1,446	(27,101)
Cash and investments - ending	\$ 11,373	\$ 52,543	\$ 60,000	\$ 87,230	\$ 13,913

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMMUNITY CORRECTIONS GRANT FUND	Visitor's & Tourism Commission	County User Fee	Sheriff Law Enforcement Training Fund	Redevelopment Authority
Cash and investments - beginning	\$ 41,009	\$ 109,240	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	765	-	-
Fines and forfeits	-	-	-	2,302	-
Other receipts	-	197,124	-	7,147	6,750
Total receipts	-	197,124	765	9,449	6,750
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,170	1,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	41,009	181,359	-	-	-
Total disbursements	41,009	181,359	-	1,170	1,000
Excess (deficiency) of receipts over disbursements	(41,009)	15,765	765	8,279	5,750
Cash and investments - ending	\$ -	\$ 125,005	\$ 765	\$ 8,279	\$ 5,750

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Gib Cnty Veteran's Donations	Vaccine Clinic 93,268	CRFII Grant IFA CFDA21.019	OCRA COVID-19 Response Phs Ill	ARP Coronavirus Local Fiscal Recovery
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	40,320	108,531	250,000	3,268,933
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,496	-	-	-	-
Total receipts	9,496	40,320	108,531	250,000	3,268,933
Disbursements:					
Personal services	-	35,612	-	-	-
Supplies	-	2,250	-	-	-
Other services and charges	-	-	-	6,250	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	90,393	-	-
Other disbursements	-	-	-	243,750	-
Total disbursements	-	37,862	90,393	250,000	-
Excess (deficiency) of receipts over disbursements	9,496	2,458	18,138	-	3,268,933
Cash and investments - ending	\$ 9,496	\$ 2,458	\$ 18,138	\$ -	\$ 3,268,933

GIBSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Superior Court Scholarship Fund	Community Corrections 2021 Grant Fund	Elliott Solar Project	Gibson Solar Project	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 42,914,680
Receipts:					
Taxes	-	-	-	-	31,539,496
Licenses and permits	-	-	-	-	155,664
Intergovernmental receipts	-	290,737	-	-	12,302,889
Charges for services	2,078	-	-	-	3,678,967
Fines and forfeits	-	-	-	-	407,764
Other receipts	-	41,009	58,809	57,201	91,812,646
Total receipts	2,078	331,746	58,809	57,201	139,897,426
Disbursements:					
Personal services	-	248,369	-	-	15,500,638
Supplies	-	11,547	-	-	2,618,961
Other services and charges	2,078	22,891	58,809	57,201	12,042,136
Debt service - principal and interest	-	-	-	-	2,172,422
Capital outlay	-	-	-	-	9,683,708
Other disbursements	-	-	-	-	92,283,931
Total disbursements	2,078	282,807	58,809	57,201	134,301,796
Excess (deficiency) of receipts over disbursements	-	48,939	-	-	5,595,630
Cash and investments - ending	\$ -	\$ 48,939	\$ -	\$ -	\$ 48,510,310

OTHER INFORMATION

GIBSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 899,557</u>	<u>\$ 3,284,673</u>

GIBSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Gibson County Facilities Holding Corporation	Courthouse Improvements	\$ 168,000	1/1/2012	10/1/2025
Total of annual lease payments		<u>\$ 168,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
Revenue bonds	GIBSON COUNTY COAL		\$ 11,373,415	\$ 635,000
Revenue bonds	OWENSVILLE NORTH EDA 2014		825,000	-
Revenue bonds	TOYOTA PROJECT		535,000	535,000
Revenue bonds	VUTEQ PROJECT		3,685,728	170,000
Notes and Loans Payable	BLAIR STORMONT DRAINAGE LOAN (SRF)		<u>77,800</u>	<u>14,700</u>
Total governmental activities			<u>16,496,943</u>	<u>1,354,700</u>
Totals			<u>\$ 16,496,943</u>	<u>\$ 1,354,700</u>

GIBSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 569,000
Infrastructure	47,030,000
Buildings	26,302,172
Improvements other than buildings	7,200
Machinery, equipment, and vehicles	10,699,803
Construction in progress	<u>374,889</u>
Total governmental activities	<u>84,983,064</u>
Total capital assets	<u>\$ 84,983,064</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/>.