

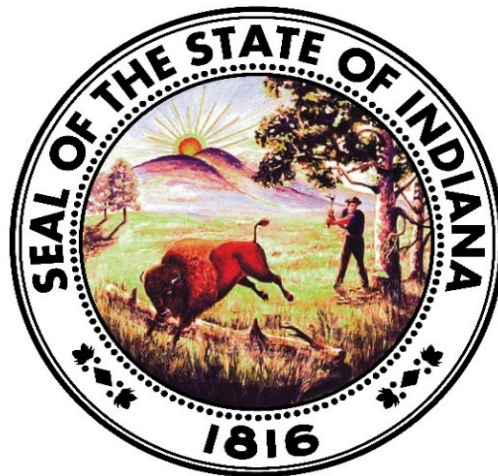
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

DAVISS COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
08/12/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Welsh	01-01-23 to 12-31-24
County Treasurer	Jamie Chapman	01-01-23 to 12-31-24
Clerk of the Circuit Court	Lauren Milton	01-01-23 to 12-31-24
County Sheriff	Gary Allison	01-01-23 to 12-31-24
County Recorder	Rosetta Newton	01-01-23 to 12-31-24
President of the Board of County Commissioners	Nathan Gabhart	01-01-23 to 12-31-24
President of the County Council	Tony Duncheon Tom Schaffer	01-01-23 to 12-31-23 01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DAVIESS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Daviess County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, 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 and for the year ended December 31, 2023, 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 and for the year ended December 31, 2023, 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 Statement* 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)

Responsibilities of Management 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do 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 3, 2024, 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 3, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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.

DAVISS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
Sheriff Inmate Trust	\$ 49,667	\$ 1,023,394	\$ 1,010,215	\$ 62,846
Jail Commissary	116,566	170,203	162,283	124,486
Clerk Trust	1,231,339	1,758,243	1,486,036	1,503,546
Clerk ISETS	86	276,436	273,978	2,544
Treasurer	1,381,103	1,177,821	1,381,103	1,177,821
Pros. Attorney Trust	-	13,126	13,126	-
Drug Buy Money	22,781	105	-	22,886
Pre-Trial Diversion Prog Fee	168,159	75,127	67,470	175,816
General	12,603,100	22,113,323	11,066,218	23,650,205
Accident Report	21,882	1,450	3,020	20,312
Aviation	822,420	396,574	837,446	381,548
LIT Edit	231,035	2,488,816	2,488,816	231,035
City And Town Court Costs	83,361	6,501	-	89,862
Clerk's Records Perpetuation	141,481	14,861	29,379	126,963
Comm. Correc. (Project Income)	94,312	745,567	548,784	291,095
Community Transition Program	1,365	-	1,365	-
Convention Visitor & Tourism	276,463	484,683	195,287	565,859
Sales Disclosure - County Sha	83,686	7,450	-	91,136
Cumulative Bridge	4,209,788	1,998,592	3,033,624	3,174,756
Cumulative Capital Development	2,768,303	401,278	613,473	2,556,108
Drug Free Community/LCC	33,813	21,326	27,175	27,964
Emergency Planning/Right To Kn	15,567	4,521	3,592	16,496
Firearms Training	31,637	15,730	15,449	31,918
Health	606,028	969,283	838,762	736,549
Identification Security Protec	24,555	3,992	2,657	25,890
Levy Excess	121	-	-	121
Local Health Maintenance Grant	106,761	33,139	38,807	101,093
Local Road And Street	1,111,398	549,679	475,263	1,185,814
MVH Restricted	679,508	1,996,916	1,620,093	1,056,331
Misdemeanant	73,569	21,203	22,474	72,298
Motor Vehicle Highway	2,420,418	6,112,278	3,967,044	4,565,652
Park Non-Revert. Capital	129,716	93,489	79,595	143,610
Plat Book	54,230	15,435	38,408	31,257
Rainy Day	2,702,182	-	457,187	2,244,995
Recorders Records Perpetuation	680,771	92,698	63,617	709,852
Riverboat	373,639	167,134	55,000	485,773
Sex and Violent Offender	2,390	2,150	-	4,540
Sheriff Pension Trust	-	15,717	15,717	-
Supplemental Public Defender S	347,291	53,159	60,383	340,067
Surplus Tax	3	22,247	22,248	2
Surveyor's Corner Perpetuation	72,487	19,960	-	92,447
Tax Sale Fees	2,360	-	-	2,360
Tax Sale Redemption	1,307	33,605	33,668	1,244
Tax Sale Surplus	453,048	171,280	336,508	287,820
Comm. Cert Sale Fees	2,273	14,500	47	16,726
Certificate Sale Surplus	2,977	-	-	2,977
GAL/CASA	173,618	45,091	20,685	198,024
Auditor's Ineligible Deduction	46,711	-	5,422	41,289
Co. Elec. Officials Training	38,566	3,992	3,333	39,225
Daviess County Park Board	2,119	-	-	2,119
Co. Offender Transportation	4,251	374	-	4,625
Statewide E-911	801,549	418,085	277,045	942,589
Reassessment - 2017	1,341,419	105,864	355,460	1,091,823
Co. LOIT 2016 Spec. Dist.	503,568	-	503,568	-
Pros. Forfeiture Proceedings	4,418	-	-	4,418
Juvenile Probation Administrat	112,521	4,430	7,625	109,326
Supplemental Adult Probation S	845,685	68,766	49,736	864,715
Law Enf Cont Ed To Be Disburse	52,366	4,005	3,431	52,940
Donations- Back to School	-	236	236	-
Self Insurance Fund	3,484,153	3,536,837	2,843,942	4,177,048
Payroll Clearing	26,843	2,919,147	2,918,600	27,390
Settlement	-	23,668,698	23,668,698	-
Wheel Tax/Surtax	-	807,027	807,027	-
CVET Agency	-	366,879	366,879	-
Sewage Collections	-	22,314	22,314	-
Financial Institution Tax	-	292,378	292,378	-

DAVISS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments 12-31-23
	01-01-23	Receipts	Disbursements	
LIT Property Tax Relief	207,153	2,488,816	2,308,408	387,561
State Fines & Forfeitures	1,256	110	1,366	-
Infraction Judgements	757	7,990	8,054	693
Overweight Vehicle Fines	1	900	901	-
Special Death Benefit	176	2,388	2,329	235
Sales Disclosure - State Share	471	7,460	7,231	700
Coroners Training & Con't Edu	249	3,398	3,339	308
Interstate Compact - State Sha	1	375	376	-
Mortgage Recording Fees - Stat	221	2,138	2,164	195
Child Restraint Violations Fin	101	1,150	1,076	175
Education Plate Fees Agency	-	300	225	75
Riverboat Revenue Sharing	780	187,713	187,713	780
LIT Certified Shares	783,625	9,955,261	9,955,261	783,625
CEDIT County Share	2,592,403	1,756,590	1,112,038	3,236,955
93.563 Prosecutor IV-D PCA Fee	3,189	429	619	2,999
93.563 Title IV-D Inc. (Co.)	75,595	15,407	14,220	76,782
93.563 Pros IV-D Incent Post 1	175,394	23,199	1,568	197,025
93.563 Clerk IV-D Incentive Po	102,563	15,407	9,472	108,498
Body Cameras ARPA Subrecipient	-	22,400	22,400	-
CAGIT-Certified Shares	293	-	293	-
CEDIT- Certified Shares	85	-	85	-
Airport Infrastructure	-	25,550	24,945	605
Explorer Program Post 2314	358	184	-	542
Opioid Restricted Funds	142,354	39,350	112,834	68,870
Opioid Unrestricted Funds	60,547	10,834	51,084	20,297
Sheriff Law Enforce.Cont.Ed.Pr	3,555	1,112	-	4,667
Jury Fee	84,434	5,163	-	89,597
Comm. Correc. Proj. Inc.	35	-	35	-
Ditch Maint. Bennington	158,358	106,607	45,307	219,658
Ditch Maint. Hawes	10,746	2,982	-	13,728
Ditch Maint. Shufflebarger	12,312	1,715	10,850	3,177
Ditch Maint. Smothers (Dillon)	85,205	22,943	-	108,148
Ditch Maint. South Smothers	98,665	5,077	-	103,742
Ditch Maint. Tucker	57,364	4,040	22,170	39,234
Ditch Maint. Vertrees	44,371	4,391	-	48,762
Ditch Maint. Weaver	59,725	5,730	-	65,455
Ditch Maint. Graham	2,697	765	-	3,462
Donations - Training Dog	2,142	300	-	2,442
Donation-Strategic Resp. Unit	2,246	-	-	2,246
Donations-R.A.R.E. Program	516	5,835	5,821	530
Donations-Adult Protect. Serv.	4,850	5,000	351	9,499
Donations-IRACS	-	4,875	250	4,625
Donations-Community Correction	-	2,622	683	1,939
TIF Capital Projects - Gpc Red	727,512	1,522,939	1,440,929	809,522
TIF Capital Projects - Westgat	466,234	142,541	22,775	586,000
Dav. Co. Annex Project Bond	27,403	-	-	27,403
D.C. Annex Proj./ Co. Portion	4,597	-	-	4,597
West Boggs	480,902	1,451,198	1,504,806	427,294
West Boggs Donation Fund	10,689	-	-	10,689
Lake Enhancement	43,289	72,029	38,141	77,177
DCED Revolv. Fund-Commons Proj	-	750,000	150,000	600,000
Elder Abuse Prev. COVID grant	20	-	-	20
93.074 Public Health Emerg. Re	237	22,917	23,550	(396)
20.106 Airport Imp. Grant 2	14,342	-	14,342	-
97.042 Emerg. Management Peror	-	-	136,384	(136,384)
20.106 Airport Improv. Grant 3	8,279	-	-	8,279
16.XXX Sheriff Federal Enforce	5,000	4,043	-	9,043
Prosecutor Federal Enforcement	129	-	-	129
11.558 ARRA St. Broadband Data	1,000	-	-	1,000
Daviess Co. Vaccine Program	34	-	-	34
Airport Runway Grant	776	-	-	776
Airport Taxiway Grant	118	-	-	118
Airport Taxiway Constr Grant	-	428,838	208,528	220,310
24.2023 Runway Drainage Imp	-	26,584	10,741	15,843
CDBG Housing Rehab	-	143,329	143,255	74
Daviess Recovery Access	28,224	44,344	65,418	7,150

DAVISS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Justice Partners Add. Resp.	13,677	15,000	13,677	15,000
SARS-CoV-2 Testing Grant	74,972	-	47,664	27,308
SARS COVID Testing Grant 2	159	-	-	159
Dept of Health Immunization Pr	2,467	-	494	1,973
Immunization Coop Agreements	3,588	-	290	3,298
LHD School Liaison Grant	45,900	220,000	189,118	76,782
Health Issues and Challenges	-	7,500	7,048	452
American Rescue Plan Act -ARPA	6,478,042	-	6,367,590	110,452
Community Corrections Grant	9,840	280,587	290,333	94
L.H.D. Trust Account	28,648	20,232	20,232	28,648
Boater Safety Education	864	7,500	7,347	1,017
Adult Protective Services	11,766	240,063	241,214	10,615
Loc. Rd. & Bridge Match	1,008,637	838,096	1,827,292	19,441
Lively Lakefront-Playground	604	-	-	604
Project Lifesaver Program	466	-	-	466
IRACS Program	10,234	277,299	250,697	36,836
IRACS Sheriff portion	18,660	30,000	13,201	35,459
Law Enforcement Training	6,957	-	3,629	3,328
Community Corrections Grant 2	742	-	-	742
LHD Incentive	-	1,000	155	845
Childhood Blood Lead Level Gra	-	12,331	12,617	(286)
SWI Affecting Addiction Allian	23	-	-	23
Totals	<u>\$ 55,982,557</u>	<u>\$ 97,151,990</u>	<u>\$ 90,496,631</u>	<u>\$ 62,637,916</u>

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

DAVISS 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.

DAVISS 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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.

DAVISS 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.

DAVISS 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.

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

Note 8. Subsequent Event

The County approved a General Revenue Bond, Series 2024 on January 17, 2024, in the amount of \$5,000,000. This bond is for the Courthouse Renovation Project.

OTHER INFORMATION

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Inmate Trust	Jail Commissary	Clerk Trust	Clerk ISETS	Treasurer	Pros. Attorney Trust
Cash and investments - beginning	\$ 49,667	\$ 116,566	\$ 1,231,339	\$ 86	\$ 1,381,103	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,023,394</u>	<u>170,203</u>	<u>1,758,243</u>	<u>276,436</u>	<u>1,177,821</u>	<u>13,126</u>
Total receipts	<u>1,023,394</u>	<u>170,203</u>	<u>1,758,243</u>	<u>276,436</u>	<u>1,177,821</u>	<u>13,126</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,010,215</u>	<u>162,283</u>	<u>1,486,036</u>	<u>273,978</u>	<u>1,381,103</u>	<u>13,126</u>
Total disbursements	<u>1,010,215</u>	<u>162,283</u>	<u>1,486,036</u>	<u>273,978</u>	<u>1,381,103</u>	<u>13,126</u>
Excess (deficiency) of receipts over (under) disbursements	<u>13,179</u>	<u>7,920</u>	<u>272,207</u>	<u>2,458</u>	<u>(203,282)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 62,846</u>	<u>\$ 124,486</u>	<u>\$ 1,503,546</u>	<u>\$ 2,544</u>	<u>\$ 1,177,821</u>	<u>\$ -</u>

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Buy Money	Pre-Trial Diversion Prog Fee	General	Accident Report	Aviation	LIT Edit
Cash and investments - beginning	\$ 22,781	\$ 168,159	\$ 12,603,100	\$ 21,882	\$ 822,420	\$ 231,035
Receipts:						
Taxes	-	-	11,931,929	-	71,742	-
Licenses and permits	-	-	5,260	-	-	-
Intergovernmental receipts	-	-	6,210,279	-	736	2,488,816
Charges for services	-	-	349,496	-	323,997	-
Fines and forfeits	-	-	397,583	-	-	-
Other receipts	105	75,127	3,218,776	1,450	99	-
Total receipts	105	75,127	22,113,323	1,450	396,574	2,488,816
Disbursements:						
Personal services	-	30,223	7,247,384	-	113,935	-
Supplies	-	20,586	109,988	-	217,038	-
Other services and charges	-	7,187	2,836,428	3,020	467,617	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	9,024	669,313	-	38,856	-
Other disbursements	-	450	203,105	-	-	2,488,816
Total disbursements	-	67,470	11,066,218	3,020	837,446	2,488,816
Excess (deficiency) of receipts over (under) disbursements	105	7,657	11,047,105	(1,570)	(440,872)	-
Cash and investments - ending	\$ 22,886	\$ 175,816	\$ 23,650,205	\$ 20,312	\$ 381,548	\$ 231,035

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City And Town Court Costs	Clerk's Records Perpetuation	Comm. Correc. (Project Income)	Community Transition Program	Convention Visitor & Tourism	Sales Disclosure - County Sha
Cash and investments - beginning	\$ 83,361	\$ 141,481	\$ 94,312	\$ 1,365	\$ 276,463	\$ 83,686
Receipts:						
Taxes	-	-	-	-	473,744	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10
Charges for services	-	-	-	-	-	7,430
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,501	14,861	745,567	-	10,939	10
Total receipts	6,501	14,861	745,567	-	484,683	7,450
Disbursements:						
Personal services	-	22,445	385,715	-	-	-
Supplies	-	-	2,183	-	-	-
Other services and charges	-	3,327	156,309	1,365	195,287	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,607	2,520	-	-	-
Other disbursements	-	-	2,057	-	-	-
Total disbursements	-	29,379	548,784	1,365	195,287	-
Excess (deficiency) of receipts over (under) disbursements	6,501	(14,518)	196,783	(1,365)	289,396	7,450
Cash and investments - ending	\$ 89,862	\$ 126,963	\$ 291,095	\$ -	\$ 565,859	\$ 91,136

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community/LCC	Emergency Planning/Right To Kn	Firearms Training
Cash and investments - beginning	\$ 4,209,788	\$ 2,768,303	\$ 33,813	\$ 15,567	\$ 31,637
Receipts:					
Taxes	1,571,326	397,206	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	82,665	4,072	-	-	-
Charges for services	6,853	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	337,748	-	21,326	4,521	15,730
Total receipts	1,998,592	401,278	21,326	4,521	15,730
Disbursements:					
Personal services	217,482	-	-	3,554	-
Supplies	583,564	-	-	-	-
Other services and charges	125,575	613,473	27,175	38	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,107,003	-	-	-	-
Other disbursements	-	-	-	-	15,449
Total disbursements	3,033,624	613,473	27,175	3,592	15,449
Excess (deficiency) of receipts over (under) disbursements	(1,035,032)	(212,195)	(5,849)	929	281
Cash and investments - ending	\$ 3,174,756	\$ 2,556,108	\$ 27,964	\$ 16,496	\$ 31,918

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health	Identification Security Protec	Levy Excess	Local Health Maintenance Grant	Local Road And Street	MVH Restricted
Cash and investments - beginning	\$ 606,028	\$ 24,555	\$ 121	\$ 106,761	\$ 1,111,398	\$ 679,508
Receipts:						
Taxes	416,454	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,270	-	-	33,139	506,029	1,996,916
Charges for services	-	-	-	-	43,650	-
Fines and forfeits	79,603	-	-	-	-	-
Other receipts	468,956	3,992	-	-	-	-
Total receipts	969,283	3,992	-	33,139	549,679	1,996,916
Disbursements:						
Personal services	521,190	-	-	22,527	-	-
Supplies	8,066	-	-	-	187,552	-
Other services and charges	302,534	-	-	14,293	95,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	6,972	-	-	1,987	192,711	-
Other disbursements	-	2,657	-	-	-	1,620,093
Total disbursements	838,762	2,657	-	38,807	475,263	1,620,093
Excess (deficiency) of receipts over (under) disbursements	130,521	1,335	-	(5,668)	74,416	376,823
Cash and investments - ending	\$ 736,549	\$ 25,890	\$ 121	\$ 101,093	\$ 1,185,814	\$ 1,056,331

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Misdemeanant	Motor Vehicle Highway	Park Non-Revert. Capital	Plat Book	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 73,569	\$ 2,420,418	\$ 129,716	\$ 54,230	\$ 2,702,182	\$ 680,771
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	3	371,228	-	-	-	-
Intergovernmental receipts	-	2,646,689	33,937	-	-	-
Charges for services	852	321,643	59,552	30	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,348	2,772,718	-	15,405	-	92,698
Total receipts	21,203	6,112,278	93,489	15,435	-	92,698
Disbursements:						
Personal services	21,789	2,022,962	-	38,398	-	21,380
Supplies	-	1,555,801	-	-	-	-
Other services and charges	-	144,417	-	-	457,187	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	685	243,864	79,595	-	-	-
Other disbursements	-	-	-	10	-	42,237
Total disbursements	22,474	3,967,044	79,595	38,408	457,187	63,617
Excess (deficiency) of receipts over (under) disbursements	(1,271)	2,145,234	13,894	(22,973)	(457,187)	29,081
Cash and investments - ending	\$ 72,298	\$ 4,565,652	\$ 143,610	\$ 31,257	\$ 2,244,995	\$ 709,852

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat	Sex and Violent Offender	Sheriff Pension Trust	Supplemental Public Defender S	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 373,639	\$ 2,390	\$ -	\$ 347,291	\$ 3	\$ 72,487
Receipts:						
Taxes	-	-	-	-	21,880	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	100,118	-	-	-	367	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	67,016	2,150	15,717	53,159	-	19,960
Total receipts	167,134	2,150	15,717	53,159	22,247	19,960
Disbursements:						
Personal services	-	-	15,717	60,383	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,000	-	-	-	22,248	-
Total disbursements	55,000	-	15,717	60,383	22,248	-
Excess (deficiency) of receipts over (under) disbursements	112,134	2,150	-	(7,224)	(1)	19,960
Cash and investments - ending	\$ 485,773	\$ 4,540	\$ -	\$ 340,067	\$ 2	\$ 92,447

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Comm. Cert Sale Fees	Certificate Sale Surplus	GAL/CASA
Cash and investments - beginning	\$ 2,360	\$ 1,307	\$ 453,048	\$ 2,273	\$ 2,977	\$ 173,618
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	22,244
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	300
Other receipts	-	33,605	171,280	14,500	-	22,547
Total receipts	-	33,605	171,280	14,500	-	45,091
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,036
Other services and charges	-	-	-	-	-	17,806
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,843
Other disbursements	-	33,668	336,508	47	-	-
Total disbursements	-	33,668	336,508	47	-	20,685
Excess (deficiency) of receipts over (under) disbursements	-	(63)	(165,228)	14,453	-	24,406
Cash and investments - ending	\$ 2,360	\$ 1,244	\$ 287,820	\$ 16,726	\$ 2,977	\$ 198,024

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Auditor's Ineligible Deduction	Co. Elec. Officials Training	Daviess County Park Board	Co. Offender Transportation	Statewide E-911
Cash and investments - beginning	\$ 46,711	\$ 38,566	\$ 2,119	\$ 4,251	\$ 801,549
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	418,085
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	374	-
Other receipts	-	3,992	-	-	-
Total receipts	-	3,992	-	374	418,085
Disbursements:					
Personal services	5,422	-	-	-	217,023
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	20,788
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	39,234
Other disbursements	-	3,333	-	-	-
Total disbursements	5,422	3,333	-	-	277,045
Excess (deficiency) of receipts over (under) disbursements	(5,422)	659	-	374	141,040
Cash and investments - ending	\$ 41,289	\$ 39,225	\$ 2,119	\$ 4,625	\$ 942,589

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Reassessment - 2017	Co. LOIT 2016 Spec. Dist.	Pros. Forfeiture Proceedings	Juvenile Probation Administrat	Supplemental Adult Probation S
Cash and investments - beginning	\$ 1,341,419	\$ 503,568	\$ 4,418	\$ 112,521	\$ 845,685
Receipts:					
Taxes	103,239	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,058	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	4,430	68,766
Other receipts	1,567	-	-	-	-
Total receipts	105,864	-	-	4,430	68,766
Disbursements:					
Personal services	134,169	-	-	-	22,112
Supplies	4,109	-	-	-	2,982
Other services and charges	133,140	503,568	-	7,625	13,919
Debt service - principal and interest	-	-	-	-	-
Capital outlay	84,042	-	-	-	10,723
Other disbursements	-	-	-	-	-
Total disbursements	355,460	503,568	-	7,625	49,736
Excess (deficiency) of receipts over (under) disbursements	(249,596)	(503,568)	-	(3,195)	19,030
Cash and investments - ending	\$ 1,091,823	\$ -	\$ 4,418	\$ 109,326	\$ 864,715

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enf Cont Ed To Be Disburse	Donations- Back to School	Self Insurance Fund	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 52,366	\$ -	\$ 3,484,153	\$ 26,843	\$ -
Receipts:					
Taxes	-	-	-	-	953,690
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	982,112
Charges for services	-	-	-	-	582,859
Fines and forfeits	570	-	-	-	-
Other receipts	3,435	236	3,536,837	2,919,147	21,150,037
Total receipts	4,005	236	3,536,837	2,919,147	23,668,698
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	68,414
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	153,442
Other disbursements	3,431	236	2,843,942	2,918,600	23,446,842
Total disbursements	3,431	236	2,843,942	2,918,600	23,668,698
Excess (deficiency) of receipts over (under) disbursements	574	-	692,895	547	-
Cash and investments - ending	\$ 52,940	\$ -	\$ 4,177,048	\$ 27,390	\$ -

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Wheel Tax/Surtax	CVET Agency	Sewage Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 207,153	\$ 1,256
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	807,027	366,879	22,314	292,378	2,488,816	100
Total receipts	807,027	366,879	22,314	292,378	2,488,816	110
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	807,027	366,879	22,314	292,378	2,308,408	1,366
Total disbursements	807,027	366,879	22,314	292,378	2,308,408	1,366
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	180,408	(1,256)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 387,561	\$ -

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Edu	Interstate Compact - State Sha
Cash and investments - beginning	\$ 757	\$ 1	\$ 176	\$ 471	\$ 249	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,460	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	375
Other receipts	7,990	900	2,388	-	3,398	-
Total receipts	7,990	900	2,388	7,460	3,398	375
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,054	901	2,329	7,231	3,339	376
Total disbursements	8,054	901	2,329	7,231	3,339	376
Excess (deficiency) of receipts over (under) disbursements	(64)	(1)	59	229	59	(1)
Cash and investments - ending	\$ 693	\$ -	\$ 235	\$ 700	\$ 308	\$ -

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Mortgage Recording Fees - Stat	Child Restraint Violations Fin	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 221	\$ 101	\$ -	\$ 780	\$ 783,625	\$ 2,592,403
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	187,713	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,138	1,150	300	-	9,955,261	1,756,590
Total receipts	2,138	1,150	300	187,713	9,955,261	1,756,590
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	250,500
Debt service - principal and interest	-	-	-	-	-	91,538
Capital outlay	-	-	-	-	-	150,000
Other disbursements	2,164	1,076	225	187,713	9,955,261	620,000
Total disbursements	2,164	1,076	225	187,713	9,955,261	1,112,038
Excess (deficiency) of receipts over (under) disbursements	(26)	74	75	-	-	644,552
Cash and investments - ending	\$ 195	\$ 175	\$ 75	\$ 780	\$ 783,625	\$ 3,236,955

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Prosecutor IV-D PCA Fee	93.563 Title IV-D Inc. (Co.)	93.563 Pros IV-D Incent Post 1	93.563 Clerk IV-D Incentive Po	Body Cameras ARPA Subrecipient
Cash and investments - beginning	\$ 3,189	\$ 75,595	\$ 175,394	\$ 102,563	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,407	23,199	15,407	22,400
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	429	-	-	-	-
Total receipts	429	15,407	23,199	15,407	22,400
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	18	-
Other services and charges	-	-	-	451	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	502	-
Other disbursements	619	14,220	1,568	8,501	22,400
Total disbursements	619	14,220	1,568	9,472	22,400
Excess (deficiency) of receipts over (under) disbursements	(190)	1,187	21,631	5,935	-
Cash and investments - ending	\$ 2,999	\$ 76,782	\$ 197,025	\$ 108,498	\$ -

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CAGIT-Certified Shares	CEDIT- Certified Shares	Airport Infrastructure	Explorer Program Post 2314	Opioid Restricted Funds
Cash and investments - beginning	\$ 293	\$ 85	\$ -	\$ 358	\$ 142,354
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	25,550	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	184	39,350
Total receipts	<u>-</u>	<u>-</u>	<u>25,550</u>	<u>184</u>	<u>39,350</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	112,834
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	293	85	24,945	-	-
Total disbursements	<u>293</u>	<u>85</u>	<u>24,945</u>	<u>-</u>	<u>112,834</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(293)</u>	<u>(85)</u>	<u>605</u>	<u>184</u>	<u>(73,484)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 605</u>	<u>\$ 542</u>	<u>\$ 68,870</u>

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Unrestricted Funds	Sheriff Law Enforce.Cont.Ed.Pr	Jury Fee	Comm. Correc. Proj. Inc.	Ditch Maint. Bennington
Cash and investments - beginning	\$ 60,547	\$ 3,555	\$ 84,434	\$ 35	\$ 158,358
Receipts:					
Taxes	-	-	-	-	106,607
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,834	1,112	5,163	-	-
Total receipts	10,834	1,112	5,163	-	106,607
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,752	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	42,332	-	-	-	-
Other disbursements	-	-	-	35	45,307
Total disbursements	51,084	-	-	35	45,307
Excess (deficiency) of receipts over (under) disbursements	(40,250)	1,112	5,163	(35)	61,300
Cash and investments - ending	\$ 20,297	\$ 4,667	\$ 89,597	\$ -	\$ 219,658

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Ditch Maint. Hawes	Ditch Maint. Shufflebarger	Ditch Maint. Smothers (Dillon)	Ditch Maint. South Smothers	Ditch Maint. Tucker	Ditch Maint. Vertrees
Cash and investments - beginning	\$ 10,746	\$ 12,312	\$ 85,205	\$ 98,665	\$ 57,364	\$ 44,371
Receipts:						
Taxes	2,982	1,715	22,943	5,077	4,040	4,391
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	2,982	1,715	22,943	5,077	4,040	4,391
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,850	-	-	22,170	-
Total disbursements	-	10,850	-	-	22,170	-
Excess (deficiency) of receipts over (under) disbursements	2,982	(9,135)	22,943	5,077	(18,130)	4,391
Cash and investments - ending	\$ 13,728	\$ 3,177	\$ 108,148	\$ 103,742	\$ 39,234	\$ 48,762

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Ditch Maint. Weaver	Ditch Maint. Graham	Donations - Training Dog	Donation-Strategic Resp. Unit	Donations-R.A.R.E. Program
Cash and investments - beginning	\$ 59,725	\$ 2,697	\$ 2,142	\$ 2,246	\$ 516
Receipts:					
Taxes	5,730	765	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	300	-	5,835
Total receipts	<u>5,730</u>	<u>765</u>	<u>300</u>	<u>-</u>	<u>5,835</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	5,821
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,821</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,730</u>	<u>765</u>	<u>300</u>	<u>-</u>	<u>14</u>
Cash and investments - ending	<u>\$ 65,455</u>	<u>\$ 3,462</u>	<u>\$ 2,442</u>	<u>\$ 2,246</u>	<u>\$ 530</u>

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Donations-Adult Protect. Serv.	Donations-IRACS	Donations-Community Correction	TIF Capital Projects - Gpc Red	TIF Capital Projects - Westgat
Cash and investments - beginning	\$ 4,850	\$ -	\$ -	\$ 727,512	\$ 466,234
Receipts:					
Taxes	-	-	-	1,522,044	142,541
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,622	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	4,875	-	895	-
Total receipts	5,000	4,875	2,622	1,522,939	142,541
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,030	-
Debt service - principal and interest	-	-	-	1,439,899	-
Capital outlay	-	-	-	-	-
Other disbursements	351	250	683	-	22,775
Total disbursements	351	250	683	1,440,929	22,775
Excess (deficiency) of receipts over (under) disbursements	4,649	4,625	1,939	82,010	119,766
Cash and investments - ending	\$ 9,499	\$ 4,625	\$ 1,939	\$ 809,522	\$ 586,000

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Dav. Co. Annex Project Bond	D.C. Annex Proj./ Co. Portion	West Boggs	West Boggs Donation Fund	Lake Enhancement
Cash and investments - beginning	\$ 27,403	\$ 4,597	\$ 480,902	\$ 10,689	\$ 43,289
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,451,198	-	72,029
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	1,451,198	-	72,029
Disbursements:					
Personal services	-	-	728,616	-	-
Supplies	-	-	151,667	-	-
Other services and charges	-	-	566,006	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	47,224	-	-
Other disbursements	-	-	11,293	-	38,141
Total disbursements	-	-	1,504,806	-	38,141
Excess (deficiency) of receipts over (under) disbursements	-	-	(53,608)	-	33,888
Cash and investments - ending	\$ 27,403	\$ 4,597	\$ 427,294	\$ 10,689	\$ 77,177

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DCED Revol. Fund-Commons Proj	Elder Abuse Prev. COVID grant	93.074 Public Health Emerg. Re	20.106 Airport Imp. Grant 2	97.042 Emerg. Management Peror
Cash and investments - beginning	\$ -	\$ 20	\$ 237	\$ 14,342	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	750,000	-	22,917	-	-
Total receipts	750,000	-	22,917	-	-
Disbursements:					
Personal services	-	-	23,550	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	150,000	-	-	-	136,384
Other disbursements	-	-	-	14,342	-
Total disbursements	150,000	-	23,550	14,342	136,384
Excess (deficiency) of receipts over (under) disbursements	600,000	-	(633)	(14,342)	(136,384)
Cash and investments - ending	\$ 600,000	\$ 20	\$ (396)	\$ -	\$ (136,384)

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	20.106 Airport Improv. Grant 3	16.XXX Sheriff Federal Enforce	Prosecutor Federal Enforcement	11.558 ARRA St. Broadband Data	Daviess Co. Vaccine Program	Airport Runway Grant
Cash and investments - beginning	\$ 8,279	\$ 5,000	\$ 129	\$ 1,000	\$ 34	\$ 776
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,043	-	-	-	-
Total receipts	-	4,043	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	4,043	-	-	-	-
Cash and investments - ending	\$ 8,279	\$ 9,043	\$ 129	\$ 1,000	\$ 34	\$ 776

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Airport Taxiway Grant	Airport Taxiway Constr Grant	24.2023 Runway Drainage Imp	CDBG Housing Rehab	Daviess Recovery Access	Justice Partners Add. Resp.
Cash and investments - beginning	\$ 118	\$ -	\$ -	\$ -	\$ 28,224	\$ 13,677
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	428,838	26,584	143,255	44,344	15,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	74	-	-
Total receipts	-	428,838	26,584	143,329	44,344	15,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	208,528	10,741	143,255	65,418	13,677
Total disbursements	-	208,528	10,741	143,255	65,418	13,677
Excess (deficiency) of receipts over (under) disbursements	-	220,310	15,843	74	(21,074)	1,323
Cash and investments - ending	\$ 118	\$ 220,310	\$ 15,843	\$ 74	\$ 7,150	\$ 15,000

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SARS-CoV-2 Testing Grant	SARS COVID Testing Grant 2	Dept of Health Immunization Pr	Immunization Coop Agreements	LHD School Liaison Grant	Health Issues and Challenges
Cash and investments - beginning	\$ 74,972	\$ 159	\$ 2,467	\$ 3,588	\$ 45,900	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	220,000	7,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	220,000	7,500
Disbursements:						
Personal services	44,816	-	-	-	144,671	7,048
Supplies	-	-	444	-	27,762	-
Other services and charges	-	-	50	-	16,685	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,848	-	-	290	-	-
Total disbursements	47,664	-	494	290	189,118	7,048
Excess (deficiency) of receipts over (under) disbursements	(47,664)	-	(494)	(290)	30,882	452
Cash and investments - ending	\$ 27,308	\$ 159	\$ 1,973	\$ 3,298	\$ 76,782	\$ 452

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	American Rescue Plan Act -ARPA	Community Corrections Grant	L.H.D. Trust Account	Boater Safety Education	Adult Protective Services	Loc. Rd. & Bridge Match
Cash and investments - beginning	\$ 6,478,042	\$ 9,840	\$ 28,648	\$ 864	\$ 11,766	\$ 1,008,637
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,232	7,500	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	280,587	-	-	240,063	838,096
Total receipts	-	280,587	20,232	7,500	240,063	838,096
Disbursements:						
Personal services	4,473,753	265,966	20,232	7,347	234,680	-
Supplies	559,487	1,485	-	-	105	-
Other services and charges	825,165	22,882	-	-	5,679	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	509,185	-	-	-	750	1,827,292
Other disbursements	-	-	-	-	-	-
Total disbursements	6,367,590	290,333	20,232	7,347	241,214	1,827,292
Excess (deficiency) of receipts over (under) disbursements	(6,367,590)	(9,746)	-	153	(1,151)	(989,196)
Cash and investments - ending	\$ 110,452	\$ 94	\$ 28,648	\$ 1,017	\$ 10,615	\$ 19,441

DAVISS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Lively Lakefront-Playground	Project Lifesaver Program	IRACS Program	IRACS Sheriff portion	Law Enforcement Training
Cash and investments - beginning	\$ 604	\$ 466	\$ 10,234	\$ 18,660	\$ 6,957
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	277,299	30,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	277,299	30,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	250,697	13,201	3,629
Total disbursements	-	-	250,697	13,201	3,629
Excess (deficiency) of receipts over (under) disbursements	-	-	26,602	16,799	(3,629)
Cash and investments - ending	\$ 604	\$ 466	\$ 36,836	\$ 35,459	\$ 3,328

DAVIESS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corrections Grant 2	LHD Incentive	Childhood Blood Lead Level Gra	SWI Affecting Addiction Allian	Totals
Cash and investments - beginning	\$ 742	\$ -	\$ -	\$ 23	\$ 55,982,557
Receipts:					
Taxes	-	-	-	-	17,760,045
Licenses and permits	-	-	-	-	376,491
Intergovernmental receipts	-	1,000	12,331	-	17,039,643
Charges for services	-	-	-	-	3,245,139
Fines and forfeits	-	-	-	-	552,001
Other receipts	-	-	-	-	58,178,671
Total receipts	-	1,000	12,331	-	97,151,990
Disbursements:					
Personal services	-	-	12,617	-	17,087,106
Supplies	-	-	-	-	3,433,873
Other services and charges	-	-	-	-	8,075,526
Debt service - principal and interest	-	-	-	-	1,531,437
Capital outlay	-	-	-	-	6,509,090
Other disbursements	-	155	-	-	53,859,599
Total disbursements	-	155	12,617	-	90,496,631
Excess (deficiency) of receipts over (under) disbursements	-	845	(286)	-	6,655,359
Cash and investments - ending	\$ 742	\$ 845	\$ (286)	\$ 23	\$ 62,637,916

DAVISS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 462,740</u>	<u>\$ 697,344</u>

DAVISS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CAT Financial Services	2019 CAT Wheeled Loader/Excavator	\$ 26,473	08/14/19	08/14/24
Ron Seal	Real Estate Lease Rental	<u>3,600</u>	09/01/22	09/01/25
Total governmental activities		<u>30,073</u>		
Total of annual lease payments		<u>\$ 30,073</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Local Income Tax Revenue Bonds Series 2018	\$ 2,220,000	\$ 20,000
Totals		<u>\$ 2,220,000</u>	<u>\$ 20,000</u>

DAVISS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 846,286
Infrastructure	105,750,143
Buildings	25,396,071
Improvements other than buildings	35,550,550
Machinery, equipment, and vehicles	<u>13,867,589</u>
Total governmental activities	<u>181,410,639</u>
Total capital assets	<u>\$ 181,410,639</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/>.