

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DAVISS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
05/28/2020



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia K. Ball	01-01-19 to 12-31-22
County Treasurer	Elaine Wellman	01-01-19 to 12-31-22
Clerk of the Circuit Court	Janice Williams	01-01-19 to 12-31-22
County Sheriff	Gary Allison	01-01-19 to 12-31-22
County Recorder	Jamie Chapman	01-01-19 to 12-31-22
President of the Board of County Commissioners	Nathan Gabhart	01-01-19 to 12-31-20
President of the County Council	Mike Sprinkle Kent J. Norris	01-01-19 to 12-31-19 01-01-20 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DAVIESS COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Daviess County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated May 26, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

May 26, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

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

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
Sheriff's Inmate Trust	\$ 36,340	\$ 917,769	\$ 919,536	\$ 34,573
Jail Commissary	38,980	152,632	144,614	46,998
Clerk's Trust	1,055,742	3,373,637	3,389,069	1,040,310
General	9,339,560	16,794,769	15,934,992	10,199,337
Accident Report	17,354	1,401	-	18,755
Aviation	1,154,176	324,072	490,522	987,726
CEDIT County Share	1,832,635	1,154,351	2,129,069	857,917
LIT-Special Purpose	230,710	110,925	341,635	-
City and Town Court Costs	56,859	7,991	-	64,850
Clerk's Records Perpetuation	91,121	19,579	-	110,700
Jail Treatment (Community Corrections)	14,917	16,904	18,251	13,570
Community Corrections	69,315	371,946	430,708	10,553
Community Transition Program	2,163	4,075	6,238	-
Convention Visitor and Tourism Promotion	-	185,629	185,629	-
Sales Disclosure - County Share	61,461	4,150	-	65,611
Cumulative Bridge	2,802,252	1,885,659	1,468,119	3,219,792
Cumulative Capital Development	2,710,347	342,769	54,779	2,998,337
Drug Free Community	35,246	34,809	23,665	46,390
Emergency Planning/Right To Know	2,639	4,352	4,298	2,693
Firearms Training	18,934	5,525	5,776	18,683
Health	361,103	539,859	608,571	292,391
Identification Security Protection	8,767	4,491	-	13,258
Levy Excess	121	-	-	121
Local Health Maintenance Grant	78,527	33,139	37,281	74,385
Local Road and Street	557,191	443,117	-	1,000,308
MVH Restricted	-	3,760,487	3,760,487	-
Misdemeanant	71,336	19,631	18,958	72,009
Motor Vehicle Highway	4,720,145	5,347,914	5,830,876	4,237,183
Park Non-Reverting Capital	72,915	56,733	2,468	127,180
Plat Book	-	7,270	-	7,270
Rainy Day	1,982,765	-	64,710	1,918,055
Recorder's Records Perpetuation	514,792	89,111	52,559	551,344
Riverboat	313,941	256,603	129,112	441,432
Sheriff's Pension Trust	-	24,844	24,844	-
Supplemental Public Defender Services	143,666	57,624	8,603	192,687
Surplus Tax	132	9,202	9,332	2
Surveyor's Corner Perpetuation	69,847	22,310	37,500	54,657
Tax Sale Fees	2,573	-	-	2,573
Tax Sale Redemption	11,163	57,899	66,747	2,315
Tax Sale Surplus	653,869	55,447	583,270	126,046
Commissioners Certificate Sale Fees	3,468	-	2,445	1,023
Certificate Sale Surplus	2,977	-	-	2,977
GAL/CASA	83,100	46,679	32,649	97,130
Auditors Ineligible Deductions	76,198	6,380	11,330	71,248
County Elected Officials Training	19,069	4,491	-	23,560
Daviess County Park Board	2,119	-	-	2,119
County Offender Transportation Fund	3,000	125	-	3,125
Statewide 911	945,941	446,270	594,797	797,414
Reassessment - 2017	1,812,957	445,973	326,550	1,932,380
County LOIT 2016 Special Distribution	503,568	-	-	503,568
Pros. Forfeiture Proceedings	-	60,911	19,788	41,123
Juvenile Probation Administrative	127,765	4,280	5,142	126,903
Supplemental Adult Probation Services	685,147	90,950	56,603	719,494
Law Enforcement Continuing Education	47,866	4,964	4,960	47,870
Drug Buy Money	17,610	2,556	2,080	18,086
Self Insurance Fund	218,409	3,460,142	2,558,421	1,120,130
Payroll Clearing	28,430	1,412,612	1,415,501	25,541
Settlement	-	20,077,625	20,077,625	-
Wheel Tax	-	790,760	790,760	-
CVET Agency	-	350,963	350,963	-
Sewage Collections	-	20,744	20,744	-
Financial Institution Tax	-	224,257	224,257	-
LIT Property Tax Relief	39,919	1,763,766	1,661,879	141,806
State Fines and Forfeitures	-	3,498	2,050	1,448
Infraction Judgements	603	16,238	15,606	1,235
Special Death Benefit	185	2,781	2,756	210

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

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Sales Disclosure - State Share	415	4,150	4,190	375
Coroners Training & Continuing Education	335	3,866	3,854	347
Interstate Compact - State Share	-	125	125	-
Mortgage Recording Fees - State Share	220	2,700	2,673	247
Education Plate Fees Agency	-	356	356	-
Riverboat Revenue Sharing	423	-	-	423
CAGIT - Certified Shares	-	293	-	293
CEDIT - Certified Shares	-	85	-	85
LIT Certified Shares	-	7,383,510	7,048,572	334,938
LIT EDIT	-	1,861,516	1,763,766	97,750
93.563 Prosecutor PCA	1,976	2,096	2,384	1,688
93.563 Title IV-D Incentive	66,724	14,243	12,300	68,667
93.563 Prosecutor IV-D Incentive-Post Oct '99	143,596	21,434	20,490	144,540
93.563 Clerk IV-D Incentive-Post Oct '99	76,662	14,243	6,089	84,816
Daviess County Visitor's Bureau	150,387	207,184	187,902	169,669
Treasurer	941,032	1,160,358	941,032	1,160,358
Prosecuting Attorney Trust	-	25,094	25,094	-
Pre-Trial Diversion Program Fee	210,006	103,476	102,322	211,160
Sheriff Law Enforcement Continuing Education Program	471	910	-	1,381
Jury Fee	71,054	5,907	-	76,961
Community Corrections Project Income	43,161	138,414	171,770	9,805
Ditch Maintenance Bennington	28,518	70,751	84,003	15,266
Ditch Maintenance Hawes	9,419	2,337	9,300	2,456
Ditch Maintenance Shufflebarger	7,501	1,650	1,877	7,274
Ditch Maintenance Smothers (Dillon)	35,416	17,817	23,146	30,087
Ditch Maintenance South Smothers	78,325	5,085	-	83,410
Ditch Maintenance Tucker	41,215	4,038	-	45,253
Ditch Maintenance Vertrees	27,002	4,525	-	31,527
Ditch Maintenance Weaver	53,470	5,547	9,550	49,467
Ditch Maintenance Graham	3,996	612	3,450	1,158
Donations - Training Dog	60	1,577	704	933
Donation- Strategic Response Unit	2,246	-	-	2,246
Donations R.A.R.E. Program	384	3,500	3,499	385
TIF Capital Projects- GPC Redevelopment	685,052	1,419,969	1,432,813	672,208
TIF Capital Projects - Westgate	121,211	125,392	101,300	145,303
Daviess County Annex Project Bond	1,165,414	-	1,142,511	22,903
D.C. Annex Project/ County Portion	4,879,800	-	2,922,610	1,957,190
West Boggs	10,056	1,116,568	1,061,714	64,910
West Boggs Donation Fund	3,189	-	-	3,189
Public Health Emergency Response	206	10,417	10,417	206
Washington Township Fire Station Grant	-	131,675	131,675	-
Airport Improvement Grant	14,342	-	-	14,342
Emergency Management Performance	(3,950)	53,930	49,980	-
Sheriff Federal Enforcement	7,776	2,931	-	10,707
Prosecutor Federal Enforcement	8,680	-	8,551	129
ARRA State Broadband Data	1,000	-	-	1,000
Daviess County Vaccine Program	34	-	-	34
Operation Pull Over Grant	(131)	131	-	-
Airport Runway Grant	776	-	-	776
Airport Taxiway Grant	117	911,371	911,370	118
Pre-Disaster Mitigation Grant	-	15,000	16,738	(1,738)
State Homeland Security Program	-	-	9,432	(9,432)
Justice Partners Add. Resp.	-	60,000	6,306	53,694
Community Corrections Grant	(170,280)	581,948	625,445	(213,777)
L.H.D. Trust Account	28,569	20,153	20,153	28,569
Boater Safety Education	1,781	10,000	9,910	1,871
Adult Protective Services	(29,277)	197,441	183,140	(14,976)
Local Road & Bridge Match	8,637	970,567	970,567	8,637
Lively Lakefront- Playground	544	2,160	-	2,704
Project Lifesaver Program	-	5,000	4,300	700
Totals	\$ 42,479,495	\$ 82,437,642	\$ 85,006,504	\$ 39,910,633

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

DAVIESS COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

DAVISS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

DAVISS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund 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.

*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:

DAVISS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

DAVISS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of three funds being set up for reimbursable grants. Reimbursement for expenditures made by the County were not received by December 31, 2019. The Community Corrections Grant fund expenditures were in excess of receipts.

**Note 8. Combined Funds**

Funds related to ditch maintenance are reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

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#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Aviation
Cash and investments - beginning	\$ 36,340	\$ 38,980	\$ 1,055,742	\$ 9,339,560	\$ 17,354	\$ 1,154,176
Receipts:						
Taxes	-	-	-	13,450,763	-	128,187
Licenses and permits	-	-	-	7,110	-	-
Intergovernmental receipts	-	-	-	109,309	-	1,431
Charges for services	-	-	-	261,915	-	192,855
Fines and forfeits	-	-	-	355,393	-	-
Other receipts	917,769	152,632	3,373,637	2,610,279	1,401	1,599
Total receipts	917,769	152,632	3,373,637	16,794,769	1,401	324,072
Disbursements:						
Personal services	-	-	-	10,806,285	-	82,205
Supplies	-	-	-	539,499	-	138,743
Other services and charges	-	-	-	3,160,672	-	202,638
Capital outlay	-	-	-	1,389,337	-	19,035
Other disbursements	919,536	144,614	3,389,069	39,199	-	47,901
Total disbursements	919,536	144,614	3,389,069	15,934,992	-	490,522
Excess (deficiency) of receipts over disbursements	(1,767)	8,018	(15,432)	859,777	1,401	(166,450)
Cash and investments - ending	\$ 34,573	\$ 46,998	\$ 1,040,310	\$ 10,199,337	\$ 18,755	\$ 987,726

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

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

	CEDIT County Share	LIT-Special Purpose	City and Town Court Costs	Clerk's Records Perpetuation	Jail Treatment (Community Corrections)	Community Corrections
Cash and investments - beginning	\$ 1,832,635	\$ 230,710	\$ 56,859	\$ 91,121	\$ 14,917	\$ 69,315
Receipts:						
Taxes	1,075,255	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,904	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	79,096	110,925	7,991	19,579	-	371,946
Total receipts	1,154,351	110,925	7,991	19,579	16,904	371,946
Disbursements:						
Personal services	-	-	-	-	3,412	225,494
Supplies	-	-	-	-	-	1,603
Other services and charges	2,079,454	-	-	-	14,839	197,229
Capital outlay	49,615	341,635	-	-	-	-
Other disbursements	-	-	-	-	-	6,382
Total disbursements	2,129,069	341,635	-	-	18,251	430,708
Excess (deficiency) of receipts over disbursements	(974,718)	(230,710)	7,991	19,579	(1,347)	(58,762)
Cash and investments - ending	\$ 857,917	\$ -	\$ 64,850	\$ 110,700	\$ 13,570	\$ 10,553

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

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

	Community Transition Program	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 2,163	\$ -	\$ 61,461	\$ 2,802,252	\$ 2,710,347	\$ 35,246
Receipts:						
Taxes	-	179,810	-	1,279,025	338,984	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,075	5,819	-	98,670	3,785	-
Charges for services	-	-	4,145	209,572	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5	298,392	-	34,809
Total receipts	4,075	185,629	4,150	1,885,659	342,769	34,809
Disbursements:						
Personal services	-	-	-	134,193	-	4,500
Supplies	-	-	-	541,659	-	-
Other services and charges	6,238	185,629	-	359,884	-	19,165
Capital outlay	-	-	-	432,383	54,779	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,238	185,629	-	1,468,119	54,779	23,665
Excess (deficiency) of receipts over disbursements	(2,163)	-	4,150	417,540	287,990	11,144
Cash and investments - ending	\$ -	\$ -	\$ 65,611	\$ 3,219,792	\$ 2,998,337	\$ 46,390

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

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

	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance Grant
Cash and investments - beginning	\$ 2,639	\$ 18,934	\$ 361,103	\$ 8,767	\$ 121	\$ 78,527
Receipts:						
Taxes	-	-	163,795	-	-	-
Licenses and permits	-	5,525	-	-	-	-
Intergovernmental receipts	-	-	1,829	-	-	33,139
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	72,633	-	-	-
Other receipts	4,352	-	301,602	4,491	-	-
Total receipts	4,352	5,525	539,859	4,491	-	33,139
Disbursements:						
Personal services	1,781	-	306,004	-	-	8,420
Supplies	-	-	7,737	-	-	-
Other services and charges	2,517	-	283,390	-	-	28,861
Capital outlay	-	-	11,440	-	-	-
Other disbursements	-	5,776	-	-	-	-
Total disbursements	4,298	5,776	608,571	-	-	37,281
Excess (deficiency) of receipts over disbursements	54	(251)	(68,712)	4,491	-	(4,142)
Cash and investments - ending	\$ 2,693	\$ 18,683	\$ 292,391	\$ 13,258	\$ 121	\$ 74,385

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

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

	Local Road and Street	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Capital	Plat Book
Cash and investments - beginning	\$ 557,191	\$ -	\$ 71,336	\$ 4,720,145	\$ 72,915	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	151,788	-	-
Intergovernmental receipts	443,117	3,760,487	-	4,591,302	-	-
Charges for services	-	-	-	167,994	56,733	10
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	19,631	436,830	-	7,260
Total receipts	<u>443,117</u>	<u>3,760,487</u>	<u>19,631</u>	<u>5,347,914</u>	<u>56,733</u>	<u>7,270</u>
Disbursements:						
Personal services	-	-	18,958	1,397,979	-	-
Supplies	-	1,175,873	-	2,319,326	-	-
Other services and charges	-	-	-	277,598	-	-
Capital outlay	-	743,224	-	1,511,991	-	-
Other disbursements	-	1,841,390	-	323,982	2,468	-
Total disbursements	<u>-</u>	<u>3,760,487</u>	<u>18,958</u>	<u>5,830,876</u>	<u>2,468</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>443,117</u>	<u>-</u>	<u>673</u>	<u>(482,962)</u>	<u>54,265</u>	<u>7,270</u>
Cash and investments - ending	<u>\$ 1,000,308</u>	<u>\$ -</u>	<u>\$ 72,009</u>	<u>\$ 4,237,183</u>	<u>\$ 127,180</u>	<u>\$ 7,270</u>

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

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 1,982,765	\$ 514,792	\$ 313,941	\$ -	\$ 143,666	\$ 132
Receipts:						
Taxes	-	-	-	-	-	9,202
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	187,480	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	89,111	69,123	24,844	57,624	-
Total receipts	-	89,111	256,603	24,844	57,624	9,202
Disbursements:						
Personal services	-	12,191	-	24,844	8,603	-
Supplies	-	-	-	-	-	-
Other services and charges	64,710	-	129,112	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	40,368	-	-	-	9,332
Total disbursements	64,710	52,559	129,112	24,844	8,603	9,332
Excess (deficiency) of receipts over disbursements	(64,710)	36,552	127,491	-	49,021	(130)
Cash and investments - ending	\$ 1,918,055	\$ 551,344	\$ 441,432	\$ -	\$ 192,687	\$ 2

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DAVISS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Commissioners Certificate Sale Fees	Certificate Sale Surplus
Cash and investments - beginning	\$ 69,847	\$ 2,573	\$ 11,163	\$ 653,869	\$ 3,468	\$ 2,977
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	22,310	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	57,899	55,447	-	-
Total receipts	22,310	-	57,899	55,447	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	37,500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	66,747	583,270	2,445	-
Total disbursements	37,500	-	66,747	583,270	2,445	-
Excess (deficiency) of receipts over disbursements	(15,190)	-	(8,848)	(527,823)	(2,445)	-
Cash and investments - ending	\$ 54,657	\$ 2,573	\$ 2,315	\$ 126,046	\$ 1,023	\$ 2,977

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DAVISS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	<u>GAL/CASA</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Daviess County Park Board</u>	<u>County Offender Transportation Fund</u>	<u>Statewide 911</u>
Cash and investments - beginning	\$ 83,100	\$ 76,198	\$ 19,069	\$ 2,119	\$ 3,000	\$ 945,941
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	35,304	-	-	-	-	425,535
Charges for services	-	-	-	-	-	-
Fines and forfeits	200	-	-	-	125	-
Other receipts	11,175	6,380	4,491	-	-	20,735
Total receipts	46,679	6,380	4,491	-	125	446,270
Disbursements:						
Personal services	-	7,479	-	-	-	70,000
Supplies	1,971	-	-	-	-	-
Other services and charges	30,151	3,847	-	-	-	14,467
Capital outlay	527	-	-	-	-	510,330
Other disbursements	-	4	-	-	-	-
Total disbursements	32,649	11,330	-	-	-	594,797
Excess (deficiency) of receipts over disbursements	14,030	(4,950)	4,491	-	125	(148,527)
Cash and investments - ending	\$ 97,130	\$ 71,248	\$ 23,560	\$ 2,119	\$ 3,125	\$ 797,414

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

	Reassessment - 2017	County LOIT 2016 Special Distribution	Pros. Forfeiture Proceedings	Juvenile Probation Administrative	Supplemental Adult Probation Services	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 1,812,957	\$ 503,568	\$ -	\$ 127,765	\$ 685,147	\$ 47,866
Receipts:						
Taxes	410,199	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,581	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	60,911	4,280	90,950	-
Other receipts	31,193	-	-	-	-	4,964
Total receipts	445,973	-	60,911	4,280	90,950	4,964
Disbursements:						
Personal services	160,204	-	-	-	17,577	-
Supplies	4,387	-	-	-	3,140	-
Other services and charges	106,773	-	-	5,142	26,109	-
Capital outlay	55,186	-	19,788	-	9,377	-
Other disbursements	-	-	-	-	400	4,960
Total disbursements	326,550	-	19,788	5,142	56,603	4,960
Excess (deficiency) of receipts over disbursements	119,423	-	41,123	(862)	34,347	4
Cash and investments - ending	\$ 1,932,380	\$ 503,568	\$ 41,123	\$ 126,903	\$ 719,494	\$ 47,870

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DAVISS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	Drug Buy Money	Self Insurance Fund	Payroll Clearing	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 17,610	\$ 218,409	\$ 28,430	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	957,607	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	72,518	765,554	-	-
Charges for services	-	-	-	557,374	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,556	3,460,142	1,340,094	17,797,090	790,760	350,963
Total receipts	2,556	3,460,142	1,412,612	20,077,625	790,760	350,963
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	45	-	-	-
Capital outlay	-	-	-	117,103	-	-
Other disbursements	2,080	2,558,421	1,415,456	19,960,522	790,760	350,963
Total disbursements	2,080	2,558,421	1,415,501	20,077,625	790,760	350,963
Excess (deficiency) of receipts over disbursements	476	901,721	(2,889)	-	-	-
Cash and investments - ending	\$ 18,086	\$ 1,120,130	\$ 25,541	\$ -	\$ -	\$ -

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DAVISS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	Sewage Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 39,919	\$ -	\$ 603	\$ 185
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,744	224,257	1,763,766	3,498	16,238	2,781
Total receipts	20,744	224,257	1,763,766	3,498	16,238	2,781
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,744	224,257	1,661,879	2,050	15,606	2,756
Total disbursements	20,744	224,257	1,661,879	2,050	15,606	2,756
Excess (deficiency) of receipts over disbursements	-	-	101,887	1,448	632	25
Cash and investments - ending	\$ -	\$ -	\$ 141,806	\$ 1,448	\$ 1,235	\$ 210

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DAVISS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	Sales Disclosure - State Share	Coroners Training & Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 415	\$ 335	\$ -	\$ 220	\$ -	\$ 423
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,145	-	-	-	-	-
Charges for services	5	-	-	-	-	-
Fines and forfeits	-	-	125	-	-	-
Other receipts	-	3,866	-	2,700	356	-
Total receipts	4,150	3,866	125	2,700	356	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,190	3,854	125	2,673	356	-
Total disbursements	4,190	3,854	125	2,673	356	-
Excess (deficiency) of receipts over disbursements	(40)	12	-	27	-	-
Cash and investments - ending	\$ 375	\$ 347	\$ -	\$ 247	\$ -	\$ 423

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DAVISS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	CAGIT - Certified Shares	CEDIT - Certified Shares	LIT Certified Shares	LIT EDIT	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,976	\$ 66,724
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,243
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	293	85	7,383,510	1,861,516	2,096	-
Total receipts	293	85	7,383,510	1,861,516	2,096	14,243
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	7,048,572	1,763,766	2,384	12,300
Total disbursements	-	-	7,048,572	1,763,766	2,384	12,300
Excess (deficiency) of receipts over disbursements	293	85	334,938	97,750	(288)	1,943
Cash and investments - ending	\$ 293	\$ 85	\$ 334,938	\$ 97,750	\$ 1,688	\$ 68,667

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DAVIESS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2019

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Daviess County Visitor's Bureau	Treasurer	Prosecuting Attorney Trust	Pre-Trial Diversion Program Fee
Cash and investments - beginning	\$ 143,596	\$ 76,662	\$ 150,387	\$ 941,032	\$ -	\$ 210,006
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,434	14,243	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	207,184	1,160,358	25,094	103,476
Total receipts	21,434	14,243	207,184	1,160,358	25,094	103,476
Disbursements:						
Personal services	-	-	-	-	-	42,600
Supplies	-	-	-	-	-	10,140
Other services and charges	-	1,980	-	-	-	35,620
Capital outlay	-	-	-	-	-	7,917
Other disbursements	20,490	4,109	187,902	941,032	25,094	6,045
Total disbursements	20,490	6,089	187,902	941,032	25,094	102,322
Excess (deficiency) of receipts over disbursements	944	8,154	19,282	219,326	-	1,154
Cash and investments - ending	\$ 144,540	\$ 84,816	\$ 169,669	\$ 1,160,358	\$ -	\$ 211,160

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

	Sheriff Law Enforcement Continuing Education Program	Jury Fee	Community Corrections Project Income	Ditch Maintenance Bennington	Ditch Maintenance Hawes	Ditch Maintenance Shufflebarger
Cash and investments - beginning	\$ 471	\$ 71,054	\$ 43,161	\$ 28,518	\$ 9,419	\$ 7,501
Receipts:						
Taxes	-	-	-	70,751	2,337	1,650
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	138,114	-	-	-
Other receipts	910	5,907	300	-	-	-
Total receipts	910	5,907	138,414	70,751	2,337	1,650
Disbursements:						
Personal services	-	-	130,711	-	-	-
Supplies	-	-	3,820	-	-	-
Other services and charges	-	-	36,613	-	-	-
Capital outlay	-	-	129	-	-	-
Other disbursements	-	-	497	84,003	9,300	1,877
Total disbursements	-	-	171,770	84,003	9,300	1,877
Excess (deficiency) of receipts over disbursements	910	5,907	(33,356)	(13,252)	(6,963)	(227)
Cash and investments - ending	\$ 1,381	\$ 76,961	\$ 9,805	\$ 15,266	\$ 2,456	\$ 7,274

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DAVISS COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Ditch Maintenance Smothers (Dillon)	Ditch Maintenance South Smothers	Ditch Maintenance Tucker	Ditch Maintenance Vertrees	Ditch Maintenance Weaver	Ditch Maintenance Graham
Cash and investments - beginning	\$ 35,416	\$ 78,325	\$ 41,215	\$ 27,002	\$ 53,470	\$ 3,996
Receipts:						
Taxes	17,817	5,085	4,038	4,525	5,547	612
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	17,817	5,085	4,038	4,525	5,547	612
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,146	-	-	-	9,550	3,450
Total disbursements	23,146	-	-	-	9,550	3,450
Excess (deficiency) of receipts over disbursements	(5,329)	5,085	4,038	4,525	(4,003)	(2,838)
Cash and investments - ending	\$ 30,087	\$ 83,410	\$ 45,253	\$ 31,527	\$ 49,467	\$ 1,158

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

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

	Donations - Training Dog	Donation- Strategic Response Unit	Donations R.A.R.E. Program	TIF Capital Projects- GPC Redevelopment	TIF Capital Projects - Westgate	Daviess County Annex Project Bond
Cash and investments - beginning	\$ 60	\$ 2,246	\$ 384	\$ 685,052	\$ 121,211	\$ 1,165,414
Receipts:						
Taxes	-	-	-	1,419,969	125,392	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,577	-	3,500	-	-	-
Total receipts	1,577	-	3,500	1,419,969	125,392	-
Disbursements:						
Personal services	46	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,426,113	95,500	52,366
Capital outlay	-	-	-	-	-	1,090,145
Other disbursements	658	-	3,499	6,700	5,800	-
Total disbursements	704	-	3,499	1,432,813	101,300	1,142,511
Excess (deficiency) of receipts over disbursements	873	-	1	(12,844)	24,092	(1,142,511)
Cash and investments - ending	\$ 933	\$ 2,246	\$ 385	\$ 672,208	\$ 145,303	\$ 22,903

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

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

	D.C. Annex Project/ County Portion	West Boggs	West Boggs Donation Fund	Public Health Emergency Response	Washington Township Fire Station Grant	Airport Improvement Grant
Cash and investments - beginning	\$ 4,879,800	\$ 10,056	\$ 3,189	\$ 206	\$ -	\$ 14,342
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	131,675	-
Charges for services	-	1,115,828	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	740	-	10,417	-	-
Total receipts	-	1,116,568	-	10,417	131,675	-
Disbursements:						
Personal services	-	532,361	-	-	-	-
Supplies	-	102,231	-	-	-	-
Other services and charges	378,050	397,645	-	10,417	-	-
Capital outlay	2,544,560	13,600	-	-	-	-
Other disbursements	-	15,877	-	-	131,675	-
Total disbursements	2,922,610	1,061,714	-	10,417	131,675	-
Excess (deficiency) of receipts over disbursements	(2,922,610)	54,854	-	-	-	-
Cash and investments - ending	\$ 1,957,190	\$ 64,910	\$ 3,189	\$ 206	\$ -	\$ 14,342

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

	Emergency Management Performance	Sheriff Federal Enforcement	Prosecutor Federal Enforcement	ARRA State Broadband Data	Daviess County Vaccine Program	Operation Pull Over Grant
Cash and investments - beginning	\$ (3,950)	\$ 7,776	\$ 8,680	\$ 1,000	\$ 34	\$ (131)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	131
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,930	2,931	-	-	-	-
Total receipts	53,930	2,931	-	-	-	131
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	49,980	-	-	-	-	-
Other disbursements	-	-	8,551	-	-	-
Total disbursements	49,980	-	8,551	-	-	-
Excess (deficiency) of receipts over disbursements	3,950	2,931	(8,551)	-	-	131
Cash and investments - ending	\$ -	\$ 10,707	\$ 129	\$ 1,000	\$ 34	\$ -

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

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

	Airport Runway Grant	Airport Taxiway Grant	Pre-Disaster Mitigation Grant	State Homeland Security Program	Justice Partners Add. Resp.
Cash and investments - beginning	\$ 776	\$ 117	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	60,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	911,371	15,000	-	-
Total receipts	-	911,371	15,000	-	60,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	16,738	-	-
Capital outlay	-	-	-	9,432	-
Other disbursements	-	911,370	-	-	6,306
Total disbursements	-	911,370	16,738	9,432	6,306
Excess (deficiency) of receipts over disbursements	-	1	(1,738)	(9,432)	53,694
Cash and investments - ending	\$ 776	\$ 118	\$ (1,738)	\$ (9,432)	\$ 53,694

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

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

	Community Corrections Grant	L.H.D. Trust Account	Boater Safety Education	Adult Protective Services
Cash and investments - beginning	\$ (170,280)	\$ 28,569	\$ 1,781	\$ (29,277)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	20,153	10,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	581,948	-	-	197,441
Total receipts	<u>581,948</u>	<u>20,153</u>	<u>10,000</u>	<u>197,441</u>
Disbursements:				
Personal services	625,445	20,153	8,487	172,385
Supplies	-	-	650	123
Other services and charges	-	-	773	10,632
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>625,445</u>	<u>20,153</u>	<u>9,910</u>	<u>183,140</u>
Excess (deficiency) of receipts over disbursements	<u>(43,497)</u>	<u>-</u>	<u>90</u>	<u>14,301</u>
Cash and investments - ending	<u>\$ (213,777)</u>	<u>\$ 28,569</u>	<u>\$ 1,871</u>	<u>\$ (14,976)</u>

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

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

	Local Road & Bridge Match	Lively Lakefront - Playground	Project Lifesaver Program	Totals
Cash and investments - beginning	\$ 8,637	\$ 544	\$ -	\$ 42,479,495
Receipts:				
Taxes	-	-	-	19,650,550
Licenses and permits	-	-	-	164,423
Intergovernmental receipts	-	-	-	10,836,863
Charges for services	-	-	-	2,588,741
Fines and forfeits	-	-	-	722,731
Other receipts	970,567	2,160	5,000	48,474,334
Total receipts	970,567	2,160	5,000	82,437,642
Disbursements:				
Personal services	-	-	-	14,822,317
Supplies	-	-	-	4,850,902
Other services and charges	-	-	-	9,698,417
Capital outlay	970,567	-	-	9,952,080
Other disbursements	-	-	4,300	45,682,788
Total disbursements	970,567	-	4,300	85,006,504
Excess (deficiency) of receipts over disbursements	-	2,160	700	(2,568,862)
Cash and investments - ending	\$ 8,637	\$ 2,704	\$ 700	\$ 39,910,633

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

DAVISS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 934,940</u>	<u>\$ 421,051</u>

DAVISS COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Enterprise FM Trust	2017 Chrysler Sedan	\$ 6,179	08-26-16	08-26-21
Roanld L. Seal	Real Estate Lease Rental	3,600	09-01-19	09-01-22
Dav. Co. Economic Dev. Found. Inc	Economic Development	92,500	06-01-11	02-01-26
Caterpillar Financial Services Corporation	2016 140M3Grader SN 0729 & 0731	26,694	11-01-16	01-11-20
Caterpillar Financial Services Corporation	2019 CAT Wheeled Loader/Excavator	26,473	08-14-19	08-14-24
Caterpillar Financial Services Corporation	2018 CAT Wheeled Loader	24,874	07-01-18	07-01-23
Caterpillar Financial Services Corporation	2016 CAT Grader	<u>26,694</u>	03-06-17	03-06-20
Total governmental activities		<u>207,014</u>		
Total of annual lease payments		<u>\$ 207,014</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Revenue Bonds Series 2014	\$ 1,486,828	\$ 525,906
Revenue bonds	Local Income Tax Revenue Bonds Series 2018	<u>2,605,000</u>	<u>298,048</u>
Total governmental activities		<u>4,091,828</u>	<u>823,954</u>
Totals		<u>\$ 4,091,828</u>	<u>\$ 823,954</u>

DAVISS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 839,886
Infrastructure	105,750,143
Buildings	17,970,572
Improvements other than buildings	35,329,436
Machinery, equipment, and vehicles	7,173,837
Construction in progress	<u>7,900,000</u>
Total governmental activities	<u>174,963,874</u>
Total capital assets	<u><u>\$ 174,963,874</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.