

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DAVISS COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
08/24/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia K. Ball	01-01-20 to 12-31-21
County Treasurer	Elaine Wellman Jamie Chapman	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Janice Williams	01-01-20 to 12-31-21
County Sheriff	Gary Allison	01-01-20 to 12-31-21
County Recorder	Jamie Chapman Rosetta Newton	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Nathan Gabhart C. Michael Taylor	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Kent J. Norris Tony Duncheon	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 17, 2021, 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

August 17, 2021

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, 2020

Fund	Cash and Investments			Cash and Investments 12-31-20
	01-01-20	Receipts	Disbursements	
General	\$ 10,199,337	\$ 19,637,975	\$ 18,603,551	\$ 11,233,761
Accident Report	18,755	806	-	19,561
Aviation	987,726	238,968	283,016	943,678
Cedit County Share	857,917	1,446,721	599,784	1,704,854
City And Town Court Costs	64,850	6,186	-	71,036
Clerk's Records Perpetuation	110,700	13,233	-	123,933
Comm. Correc./Home Detention	10,553	529,171	515,246	24,478
Community Transition Program	-	26,375	19,000	7,375
Convention Visitor & Tourism	-	175,924	175,924	-
Sales Disclosure-County Sha	65,611	3,915	-	69,526
Cumulative Bridge	3,219,792	1,392,799	737,742	3,874,849
Cumulative Capital Development	2,998,337	348,196	-	3,346,533
Drug Free Community/LCC	46,390	21,279	28,523	39,146
Emergency Planning/Right To Know	2,693	8,330	2,865	8,158
Firearms Training	18,683	13,625	160	32,148
Health	292,391	606,896	628,651	270,636
Identification Security Protec	13,258	5,141	1,300	17,099
Levy Excess	121	-	-	121
Local Health Maintenance Grant	74,385	33,678	29,533	78,530
Local Road And Street	1,000,308	426,833	875,216	551,925
Misdemeanant	72,009	19,630	17,154	74,485
MVH Restricted	-	1,660,270	962,500	697,770
Park Non-Revert. Capital	127,180	56,147	-	183,327
Plat Book	7,270	14,445	-	21,715
Rainy Day	1,918,055	-	-	1,918,055
Recorders Records Perpetuation	551,344	97,144	72,114	576,374
Riverboat	441,432	53,094	213,776	280,750
Sheriff Pension Trust	-	15,572	15,544	28
Supplemental Public Defender Services	192,687	45,734	-	238,421
Surplus Tax	2	9,247	9,247	2
Surveyor's Corner Perpetuation	54,657	25,575	-	80,232
Tax Sale Fees	2,573	-	-	2,573
Tax Sale Redemption	2,315	10,990	11,998	1,307
Tax Sale Surplus	126,046	-	74,800	51,246
Comm. Cert Sale Fees	1,023	1,250	-	2,273
Certificate Sale Surplus	2,977	-	-	2,977
GAL/CASA	97,130	47,936	23,676	121,390
Auditor's Ineligible Deduction	71,248	-	2,006	69,242
Co. Elec. Officials Training	23,560	5,141	-	28,701
Daviess County Park Board	2,119	-	-	2,119
Co. Offender Transportation	3,125	438	-	3,563
Statewide E-911	797,414	439,656	543,961	693,109
Reassessment - 2017	1,932,380	426,158	417,170	1,941,368
Co. Loit 2016 Spec. Dist.	503,568	-	-	503,568
Pros. Forfeiture Proceedings	41,123	-	1,760	39,363
Juvenile Probation Administrat	126,903	1,546	3,999	124,450
Supplemental Adult Probation Services	719,494	85,785	39,653	765,626
Law Enf Cont Ed To Be Disburse	47,870	5,010	3,907	48,973
Drug Buy Money	18,086	3,520	1,660	19,946
Self Insurance Fund	1,120,130	3,891,694	3,034,149	1,977,675
Payroll Clearing	25,541	2,557,006	2,555,276	27,271
Settlement	-	19,962,185	19,962,185	-
Wheel Tax/Surtax	-	798,378	798,378	-
CVET Agency	-	333,772	333,772	-
Sewage Collections	-	13,513	13,513	-
Financial Institution Tax	-	243,507	243,507	-
LIT Property Tax Relief	141,806	2,040,706	1,906,269	276,243
State Fines & Forfeitures	1,448	2,417	1,665	2,200
Infraction Judgements	1,235	6,815	7,779	271
Overweight Vehicle Fines	-	1,875	1,125	750
Special Death Benefit	210	2,573	2,623	160
Sales Disclosure - State Share	375	3,905	3,790	490
Coroners Training & Con't Edu	347	3,872	3,823	396
Interstate Compact - State Sha	-	438	438	-
Mortgage Recording Fees -Stat	247	3,340	3,295	292
Child Restraint Violations Fin	-	400	400	-
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	423	374,960	374,960	423
LIT Certified Shares	334,938	8,162,824	8,162,824	334,938

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

Fund	Cash and Investments		Disbursements	Cash and Investments	
	01-01-20	Receipts		12-31-20	
LIT Edit	97,750	2,040,706	2,040,706	97,750	
93.563 Prosecutor IV-D PCA Fee	1,688	665	399	1,954	
93.563 Title IV-D Inc. (Co.)	68,667	13,987	12,300	70,354	
93.563 Pros IV-D Incent Post 1	144,540	21,049	3,322	162,267	
93.563 Clerk IV-D Incentive Po	84,816	13,987	10,094	88,709	
Jail Treatment (Comm. Correc.)	13,570	-	-	13,570	
CAGIT certified Shares	293	-	-	293	
CEDIT certified Shares	85	-	-	85	
Motor Vehicle Highway	4,237,183	2,818,446	4,297,402	2,758,227	
Daviess County Visitor's Bureau	169,669	191,141	170,936	189,874	
Sheriff's Inmate Trust	34,573	854,691	846,764	42,500	
Jail Commissary	46,998	167,164	113,968	100,194	
Clerk's Trust	1,040,310	2,150,165	1,817,213	1,373,262	
Treasurer	1,160,358	1,240,825	1,160,358	1,240,825	
Prosecuting Attorney Trust	-	19,968	19,968	-	
Explorer Program Post 2314	-	1,838	151	1,687	
Pre-Trial Diversion Prog Fee	211,160	62,921	73,375	200,706	
Sheriff Law Enforcement Continuing Education Program	1,381	651	-	2,032	
Jury Fee	76,961	2,527	-	79,488	
Comm. Correc. Proj. Inc.	9,805	53,086	62,891	-	
Ditch Maint. Bennington	15,266	85,676	69,598	31,344	
Ditch Maint. Hawes	2,456	2,429	-	4,885	
Ditch Maint. Shufflebarger	7,274	1,729	-	9,003	
Ditch Maint. Smothers (Dillon)	30,087	17,405	1,300	46,192	
Ditch Maint. South Smothers	83,410	5,071	-	88,481	
Ditch Maint. Tucker	45,253	4,009	-	49,262	
Ditch Maint. Vertrees	31,527	4,090	-	35,617	
Ditch Maint. Weaver	49,467	4,481	-	53,948	
Ditch Maint. Graham	1,158	612	-	1,770	
Donations - Training Dog	933	555	346	1,142	
Donation - Strategic Resp. Unit	2,246	-	-	2,246	
Donations - R.A.R.E. Program	385	-	-	385	
TIF Capital Projects -Gpc Red	672,208	1,423,445	1,416,578	679,075	
TIF Capital Projects -Westgat	145,303	130,198	8,932	266,569	
Dav. Co. Annex Project Bond	22,903	-	-	22,903	
D.C. Annex Proj./Co. Portion	1,957,190	-	1,632,541	324,649	
West Boggs	64,910	1,360,772	1,085,216	340,466	
West Boggs Donation Fund	3,189	-	-	3,189	
Lake Enhancement	-	39,926	19,675	20,251	
93.074 Public Health Emerg. Re	206	42,201	28,443	13,964	
20.106 Airport Improvement Gra	14,342	-	-	14,342	
16.Xxx Sheriff Federal Enforce	10,707	-	5,153	5,554	
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	27,830	27,830	776	
Airport Taxiway Grant	118	111,474	111,474	118	
97.047 PRE-DISASTER MIT. GRT P	(1,738)	1,738	-	-	
97.067 ST HOMELAND SEC PROG	(9,432)	9,432	-	-	
CDBG COVID-19 Relief Grant	-	160,000	160,000	-	
Justice Partners Add. Resp.	53,694	70,000	69,975	53,719	
CARES Act	-	1,075,414	1,075,414	-	
Airport CARES Act	-	30,000	30,000	-	
SARS-CoV-2 Testing Grant	-	100,000	-	100,000	
Election CARES Act	-	3,696	3,696	-	
Community Corrections Grant	(213,777)	213,777	-	-	
L.H.D. Trust Account	28,569	20,153	20,153	28,569	
Boater Safety Education	1,871	10,000	10,901	970	
Adult Protective Services	(14,976)	189,472	189,220	(14,724)	
Loc. Rd.& Bridge Match	8,637	994,845	994,845	8,637	
Lively Lakefront-Playground	2,704	-	-	2,704	
Project Lifesaver Program	700	-	234	466	
Community Corrections Grant 2	-	290,424	288,655	1,769	
Totals	\$ 39,910,633	\$ 82,449,471	\$ 80,205,514	\$ 42,154,590	

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, 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.

DAVIESS 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 one fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2020.

Note 8. Subsequent Events

The County has been awarded \$6,478,041 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on June 2, 2021, in the amount of \$3,239,021, with the remaining balance to be received during 2022.

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

	General	Accident Report	Aviation	Cedit County Share	City And Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 10,199,337	\$ 18,755	\$ 987,726	\$ 857,917	\$ 64,850	\$ 110,700
Receipts:						
Taxes	14,245,044	-	118,363	-	-	-
Licenses and permits	6,400	-	-	-	-	-
Intergovernmental receipts	1,037,795	-	11,846	1,446,721	-	-
Charges for services	307,633	-	108,759	-	-	-
Fines and forfeits	319,928	-	-	-	-	-
Other receipts	3,721,175	806	-	-	6,186	13,233
Total receipts	19,637,975	806	238,968	1,446,721	6,186	13,233
Disbursements:						
Personal services	11,048,411	-	81,425	-	-	-
Supplies	514,648	-	73,473	-	-	-
Other services and charges	3,349,794	-	97,411	-	-	-
Capital outlay	3,401,106	-	2,783	-	-	-
Other disbursements	289,592	-	27,924	599,784	-	-
Total disbursements	18,603,551	-	283,016	599,784	-	-
Excess (deficiency) of receipts over disbursements	1,034,424	806	(44,048)	846,937	6,186	13,233
Cash and investments - ending	\$ 11,233,761	\$ 19,561	\$ 943,678	\$ 1,704,854	\$ 71,036	\$ 123,933

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

	Comm. Correc./Home Detention	Community Transition Program	Convention Visitor & Tourism	Sales Disclosure-County Sha	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 10,553	\$ -	\$ -	\$ 65,611	\$ 3,219,792	\$ 2,998,337
Receipts:						
Taxes	-	-	175,834	-	1,250,666	316,521
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	26,375	90	5	108,667	31,675
Charges for services	-	-	-	3,900	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	529,171	-	-	10	33,466	-
Total receipts	529,171	26,375	175,924	3,915	1,392,799	348,196
Disbursements:						
Personal services	307,430	10,300	-	-	188,524	-
Supplies	2,021	-	-	-	444,346	-
Other services and charges	203,725	8,700	175,924	-	50,274	-
Capital outlay	-	-	-	-	54,598	-
Other disbursements	2,070	-	-	-	-	-
Total disbursements	515,246	19,000	175,924	-	737,742	-
Excess (deficiency) of receipts over disbursements	13,925	7,375	-	3,915	655,057	348,196
Cash and investments - ending	\$ 24,478	\$ 7,375	\$ -	\$ 69,526	\$ 3,874,849	\$ 3,346,533

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

	Drug Free Community/LCC	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protec	Levy Excess
Cash and investments - beginning	\$ 46,390	\$ 2,693	\$ 18,683	\$ 292,391	\$ 13,258	\$ 121
Receipts:						
Taxes	-	-	-	207,467	-	-
Licenses and permits	-	-	13,625	-	-	-
Intergovernmental receipts	-	-	-	20,762	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	75,463	-	-
Other receipts	21,279	8,330	-	303,204	5,141	-
Total receipts	21,279	8,330	13,625	606,896	5,141	-
Disbursements:						
Personal services	4,500	140	-	350,297	-	-
Supplies	279	-	-	9,222	-	-
Other services and charges	23,744	2,725	-	260,968	-	-
Capital outlay	-	-	-	8,164	-	-
Other disbursements	-	-	160	-	1,300	-
Total disbursements	28,523	2,865	160	628,651	1,300	-
Excess (deficiency) of receipts over disbursements	(7,244)	5,465	13,465	(21,755)	3,841	-
Cash and investments - ending	\$ 39,146	\$ 8,158	\$ 32,148	\$ 270,636	\$ 17,099	\$ 121

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

	Local Health Maintenance Grant	Local Road And Street	Misdemeanant	MVH Restricted	Park Non-Revert. Capital
Cash and investments - beginning	\$ 74,385	\$ 1,000,308	\$ 72,009	\$ -	\$ 127,180
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,138	426,833	-	1,660,270	-
Charges for services	-	-	-	-	56,147
Fines and forfeits	-	-	-	-	-
Other receipts	540	-	19,630	-	-
Total receipts	33,678	426,833	19,630	1,660,270	56,147
Disbursements:					
Personal services	7,476	-	17,154	-	-
Supplies	-	-	-	612,500	-
Other services and charges	12,101	24,874	-	-	-
Capital outlay	9,956	850,342	-	350,000	-
Other disbursements	-	-	-	-	-
Total disbursements	29,533	875,216	17,154	962,500	-
Excess (deficiency) of receipts over disbursements	4,145	(448,383)	2,476	697,770	56,147
Cash and investments - ending	\$ 78,530	\$ 551,925	\$ 74,485	\$ 697,770	\$ 183,327

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

	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat	Sheriff Pension Trust
Cash and investments - beginning	\$ 7,270	\$ 1,918,055	\$ 551,344	\$ 441,432	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5	-	-	15,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,440	-	97,144	38,094	15,572
Total receipts	14,445	-	97,144	53,094	15,572
Disbursements:					
Personal services	-	-	17,564	-	15,544
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	54,550	213,776	-
Total disbursements	-	-	72,114	213,776	15,544
Excess (deficiency) of receipts over disbursements	14,445	-	25,030	(160,682)	28
Cash and investments - ending	\$ 21,715	\$ 1,918,055	\$ 576,374	\$ 280,750	\$ 28

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 192,687	\$ 2	\$ 54,657	\$ 2,573	\$ 2,315
Receipts:					
Taxes	-	9,247	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	25,575	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,734	-	-	-	10,990
Total receipts	45,734	9,247	25,575	-	10,990
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	9,247	-	-	11,998
Total disbursements	-	9,247	-	-	11,998
Excess (deficiency) of receipts over disbursements	45,734	-	25,575	-	(1,008)
Cash and investments - ending	\$ 238,421	\$ 2	\$ 80,232	\$ 2,573	\$ 1,307

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

	Tax Sale Surplus	Comm. Cert Sale Fees	Certificate Sale Surplus	GAL/CASA	Auditor's Ineligible Deduction
Cash and investments - beginning	\$ 126,046	\$ 1,023	\$ 2,977	\$ 97,130	\$ 71,248
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,392	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	150	-
Other receipts	-	1,250	-	21,394	-
Total receipts	-	1,250	-	47,936	-
Disbursements:					
Personal services	-	-	-	-	2,005
Supplies	-	-	-	885	-
Other services and charges	-	-	-	20,162	1
Capital outlay	-	-	-	2,629	-
Other disbursements	74,800	-	-	-	-
Total disbursements	74,800	-	-	23,676	2,006
Excess (deficiency) of receipts over disbursements	(74,800)	1,250	-	24,260	(2,006)
Cash and investments - ending	\$ 51,246	\$ 2,273	\$ 2,977	\$ 121,390	\$ 69,242

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

	Co. Elec. Officials Training	Daviess County Park Board	Co. Offender Transportation	Statewide E-911	Reassessment - 2017
Cash and investments - beginning	\$ 23,560	\$ 2,119	\$ 3,125	\$ 797,414	\$ 1,932,380
Receipts:					
Taxes	-	-	-	-	379,027
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	439,656	37,929
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	438	-	-
Other receipts	5,141	-	-	-	9,202
Total receipts	5,141	-	438	439,656	426,158
Disbursements:					
Personal services	-	-	-	140,000	164,905
Supplies	-	-	-	-	4,581
Other services and charges	-	-	-	16,136	209,290
Capital outlay	-	-	-	387,825	38,394
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	543,961	417,170
Excess (deficiency) of receipts over disbursements	5,141	-	438	(104,305)	8,988
Cash and investments - ending	\$ 28,701	\$ 2,119	\$ 3,563	\$ 693,109	\$ 1,941,368

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

	Co. Loit 2016 Spec. Dist.	Pros. Forfeiture Proceedings	Juvenile Probation Administrat	Supplemental Adult Probation Services	Law Enf Cont Ed To Be Disburse
Cash and investments - beginning	\$ 503,568	\$ 41,123	\$ 126,903	\$ 719,494	\$ 47,870
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	1,546	85,785	1,025
Other receipts	-	-	-	-	3,985
Total receipts	-	-	1,546	85,785	5,010
Disbursements:					
Personal services	-	-	-	14,245	-
Supplies	-	-	-	2,348	29
Other services and charges	-	-	3,999	13,630	-
Capital outlay	-	1,760	-	8,190	-
Other disbursements	-	-	-	1,240	3,878
Total disbursements	-	1,760	3,999	39,653	3,907
Excess (deficiency) of receipts over disbursements	-	(1,760)	(2,453)	46,132	1,103
Cash and investments - ending	\$ 503,568	\$ 39,363	\$ 124,450	\$ 765,626	\$ 48,973

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

	Drug Buy Money	Self Insurance Fund	Payroll Clearing	Settlement	Wheel Tax/Surtax
Cash and investments - beginning	\$ 18,086	\$ 1,120,130	\$ 25,541	\$ -	\$ -
Receipts:					
Taxes	-	-	-	969,709	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	134,427	749,603	-
Charges for services	-	-	-	573,646	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,520	3,891,694	2,422,579	17,669,227	798,378
Total receipts	3,520	3,891,694	2,557,006	19,962,185	798,378
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	117,414	-
Other disbursements	1,660	3,034,149	2,555,276	19,844,771	798,378
Total disbursements	1,660	3,034,149	2,555,276	19,962,185	798,378
Excess (deficiency) of receipts over disbursements	1,860	857,545	1,730	-	-
Cash and investments - ending	\$ 19,946	\$ 1,977,675	\$ 27,271	\$ -	\$ -

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

	CVET Agency	Sewage Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 141,806	\$ 1,448
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	333,772	13,513	243,507	2,040,706	2,417
Total receipts	333,772	13,513	243,507	2,040,706	2,417
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	333,772	13,513	243,507	1,906,269	1,665
Total disbursements	333,772	13,513	243,507	1,906,269	1,665
Excess (deficiency) of receipts over disbursements	-	-	-	134,437	752
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 276,243	\$ 2,200

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

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & & Con't Edu
Cash and investments - beginning	\$ 1,235	\$ -	\$ 210	\$ 375	\$ 347
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,905	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,815	1,875	2,573	-	3,872
Total receipts	6,815	1,875	2,573	3,905	3,872
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,779	1,125	2,623	3,790	3,823
Total disbursements	7,779	1,125	2,623	3,790	3,823
Excess (deficiency) of receipts over disbursements	(964)	750	(50)	115	49
Cash and investments - ending	\$ 271	\$ 750	\$ 160	\$ 490	\$ 396

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

	Interstate Compact - State Sha	Mortgage Recording Fees -Stat	Child Restraint Violations Fin	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ 247	\$ -	\$ -	\$ 423
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	374,960
Charges for services	-	-	-	-	-
Fines and forfeits	438	-	-	-	-
Other receipts	-	3,340	400	281	-
Total receipts	438	3,340	400	281	374,960
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	438	3,295	400	281	374,960
Total disbursements	438	3,295	400	281	374,960
Excess (deficiency) of receipts over disbursements	-	45	-	-	-
Cash and investments - ending	\$ -	\$ 292	\$ -	\$ -	\$ 423

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

	LIT Certified Shares	LIT Edit	93.563 Prosecutor IV-D PCA Fee	93.563 Title IV-D Inc. (Co.)	93.563 Pros IV-D Incent Post 1
Cash and investments - beginning	\$ 334,938	\$ 97,750	\$ 1,688	\$ 68,667	\$ 144,540
Receipts:					
Taxes	-	1,446,721	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,987	21,049
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,162,824	593,985	665	-	-
Total receipts	8,162,824	2,040,706	665	13,987	21,049
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	599,784	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,162,824	1,440,922	399	12,300	3,322
Total disbursements	8,162,824	2,040,706	399	12,300	3,322
Excess (deficiency) of receipts over disbursements	-	-	266	1,687	17,727
Cash and investments - ending	\$ 334,938	\$ 97,750	\$ 1,954	\$ 70,354	\$ 162,267

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

	93.563 Clerk IV-D Incentive Po	Jail Treatment (Comm. Correc.)	CAGIT certified Shares	CEDIT certified Shares	Motor Vehicle Highway
Cash and investments - beginning	\$ 84,816	\$ 13,570	\$ 293	\$ 85	\$ 4,237,183
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	196,852
Intergovernmental receipts	13,987	-	-	-	2,305,018
Charges for services	-	-	-	-	260,446
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	56,130
Total receipts	13,987	-	-	-	2,818,446
Disbursements:					
Personal services	-	-	-	-	1,488,975
Supplies	-	-	-	-	1,158,000
Other services and charges	-	-	-	-	184,145
Capital outlay	-	-	-	-	1,466,282
Other disbursements	10,094	-	-	-	-
Total disbursements	10,094	-	-	-	4,297,402
Excess (deficiency) of receipts over disbursements	3,893	-	-	-	(1,478,956)
Cash and investments - ending	\$ 88,709	\$ 13,570	\$ 293	\$ 85	\$ 2,758,227

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

	Daviess County Visitor's Bureau	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Treasurer
Cash and investments - beginning	\$ 169,669	\$ 34,573	\$ 46,998	\$ 1,040,310	\$ 1,160,358
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	191,141	854,691	167,164	2,150,165	1,240,825
Total receipts	191,141	854,691	167,164	2,150,165	1,240,825
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	170,936	846,764	113,968	1,817,213	1,160,358
Total disbursements	170,936	846,764	113,968	1,817,213	1,160,358
Excess (deficiency) of receipts over disbursements	20,205	7,927	53,196	332,952	80,467
Cash and investments - ending	\$ 189,874	\$ 42,500	\$ 100,194	\$ 1,373,262	\$ 1,240,825

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

	Prosecuting Attorney Trust	Explorer Program Post 2314	Pre-Trial Diversion Prog Fee	Sheriff Law Enforcement Continuing Education Program	Jury Fee
Cash and investments - beginning	\$ -	\$ -	\$ 211,160	\$ 1,381	\$ 76,961
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,968	1,838	62,921	651	2,527
Total receipts	19,968	1,838	62,921	651	2,527
Disbursements:					
Personal services	-	-	42,482	-	-
Supplies	-	-	17,208	-	-
Other services and charges	-	-	11,368	-	-
Capital outlay	-	-	1,047	-	-
Other disbursements	19,968	151	1,270	-	-
Total disbursements	19,968	151	73,375	-	-
Excess (deficiency) of receipts over disbursements	-	1,687	(10,454)	651	2,527
Cash and investments - ending	\$ -	\$ 1,687	\$ 200,706	\$ 2,032	\$ 79,488

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

	Comm. Correc. Proj. Inc.	Ditch Maint. Bennington	Ditch Maint. Hawes	Ditch Maint. Shufflebarger	Ditch Maint. Smothers (Dillon)
Cash and investments - beginning	\$ 9,805	\$ 15,266	\$ 2,456	\$ 7,274	\$ 30,087
Receipts:					
Taxes	-	70,946	2,429	1,729	17,405
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	52,490	-	-	-	-
Other receipts	596	14,730	-	-	-
Total receipts	53,086	85,676	2,429	1,729	17,405
Disbursements:					
Personal services	41,199	-	-	-	-
Supplies	1,703	-	-	-	-
Other services and charges	18,815	-	-	-	-
Capital outlay	1,140	-	-	-	-
Other disbursements	34	69,598	-	-	1,300
Total disbursements	62,891	69,598	-	-	1,300
Excess (deficiency) of receipts over disbursements	(9,805)	16,078	2,429	1,729	16,105
Cash and investments - ending	\$ -	\$ 31,344	\$ 4,885	\$ 9,003	\$ 46,192

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

	Ditch Maint. South Smothers	Ditch Maint. Tucker	Ditch Maint. Vertrees	Ditch Maint. Weaver	Ditch Maint. Graham
Cash and investments - beginning	\$ 83,410	\$ 45,253	\$ 31,527	\$ 49,467	\$ 1,158
Receipts:					
Taxes	5,071	4,009	4,090	4,481	612
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,071</u>	<u>4,009</u>	<u>4,090</u>	<u>4,481</u>	<u>612</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,071</u>	<u>4,009</u>	<u>4,090</u>	<u>4,481</u>	<u>612</u>
Cash and investments - ending	<u>\$ 88,481</u>	<u>\$ 49,262</u>	<u>\$ 35,617</u>	<u>\$ 53,948</u>	<u>\$ 1,770</u>

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

	Donations - Training Dog	Donation - Strategic Resp. Unit	Donations - R.A.R.E. Program	TIF Capital Projects -Gpc Red	TIF Capital Projects -Westgat
Cash and investments - beginning	\$ 933	\$ 2,246	\$ 385	\$ 672,208	\$ 145,303
Receipts:					
Taxes	-	-	-	1,423,445	130,198
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	550	-	-	-	-
Total receipts	555	-	-	1,423,445	130,198
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,412,303	-
Capital outlay	-	-	-	-	-
Other disbursements	346	-	-	4,275	8,932
Total disbursements	346	-	-	1,416,578	8,932
Excess (deficiency) of receipts over disbursements	209	-	-	6,867	121,266
Cash and investments - ending	\$ 1,142	\$ 2,246	\$ 385	\$ 679,075	\$ 266,569

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

	Dav. Co. Annex Project Bond	D.C. Annex Proj./Co. Portion	West Boggs	West Boggs Donation Fund	Lake Enhancement
Cash and investments - beginning	\$ 22,903	\$ 1,957,190	\$ 64,910	\$ 3,189	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,360,559	-	39,926
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	213	-	-
Total receipts	-	-	1,360,772	-	39,926
Disbursements:					
Personal services	-	-	531,263	-	-
Supplies	-	-	108,545	-	-
Other services and charges	-	199,068	378,898	-	-
Capital outlay	-	1,433,473	50,193	-	-
Other disbursements	-	-	16,317	-	19,675
Total disbursements	-	1,632,541	1,085,216	-	19,675
Excess (deficiency) of receipts over disbursements	-	(1,632,541)	275,556	-	20,251
Cash and investments - ending	\$ 22,903	\$ 324,649	\$ 340,466	\$ 3,189	\$ 20,251

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

	93.074 Public Health Emerg. Re	20.106 Airport Improvement Gra	16.Xxx Sheriff Federal Enforce	Prosecutor Federal Enforcement	11.558 Arra St. Broadband Data
Cash and investments - beginning	\$ 206	\$ 14,342	\$ 10,707	\$ 129	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,201	-	-	-	-
Total receipts	42,201	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	28,443	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	5,153	-	-
Total disbursements	28,443	-	5,153	-	-
Excess (deficiency) of receipts over disbursements	13,758	-	(5,153)	-	-
Cash and investments - ending	\$ 13,964	\$ 14,342	\$ 5,554	\$ 129	\$ 1,000

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

	Daviess Co. Vaccine Program	Airport Runway Grant	Airport Taxiway Grant	97.047 PRE-DISASTER MIT. GRT P	97.067 ST HOMELAND SEC PROG
Cash and investments - beginning	\$ 34	\$ 776	\$ 118	\$ (1,738)	\$ (9,432)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	27,830	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	111,474	1,738	9,432
Total receipts	-	27,830	111,474	1,738	9,432
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	27,830	111,474	-	-
Total disbursements	-	27,830	111,474	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	1,738	9,432
Cash and investments - ending	\$ 34	\$ 776	\$ 118	\$ -	\$ -

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

	CDBG COVID-19 Relief Grant	Justice Partners Add. Resp.	CARES Act	Airport CARES Act	SARS-CoV-2 Testing Grant
Cash and investments - beginning	\$ -	\$ 53,694	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	160,000	60,000	1,075,414	30,000	100,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,000	-	-	-
Total receipts	160,000	70,000	1,075,414	30,000	100,000
Disbursements:					
Personal services	-	-	3,437	-	-
Supplies	-	-	10,672	4,500	-
Other services and charges	-	-	358	25,500	-
Capital outlay	-	-	-	-	-
Other disbursements	160,000	69,975	1,060,947	-	-
Total disbursements	160,000	69,975	1,075,414	30,000	-
Excess (deficiency) of receipts over disbursements	-	25	-	-	100,000
Cash and investments - ending	\$ -	\$ 53,719	\$ -	\$ -	\$ 100,000

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

	Election CARES Act	Community Corrections Grant	L.H.D. Trust Account	Boater Safety Education	Adult Protective Services
Cash and investments - beginning	\$ -	\$ (213,777)	\$ 28,569	\$ 1,871	\$ (14,976)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,696	-	20,153	10,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	213,777	-	-	189,472
Total receipts	3,696	213,777	20,153	10,000	189,472
Disbursements:					
Personal services	1,265	-	20,153	9,793	177,494
Supplies	618	-	-	164	41
Other services and charges	1,813	-	-	944	11,685
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,696	-	20,153	10,901	189,220
Excess (deficiency) of receipts over disbursements	-	213,777	-	(901)	252
Cash and investments - ending	\$ -	\$ -	\$ 28,569	\$ 970	\$ (14,724)

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

	Loc. Rd. & Bridge Match	Lively Lakefront-Playground	Project Lifesaver Program	Community Corrections Grant 2	Totals
Cash and investments - beginning	\$ 8,637	\$ 2,704	\$ 700	\$ -	\$ 39,910,633
Receipts:					
Taxes	-	-	-	-	20,783,014
Licenses and permits	-	-	-	-	216,877
Intergovernmental receipts	-	-	-	-	10,427,193
Charges for services	-	-	-	-	2,736,591
Fines and forfeits	-	-	-	-	537,263
Other receipts	994,845	-	-	290,424	47,748,533
Total receipts	994,845	-	-	290,424	82,449,471
Disbursements:					
Personal services	-	-	-	279,882	14,965,863
Supplies	-	-	-	220	2,966,003
Other services and charges	-	-	-	8,553	7,355,135
Capital outlay	994,845	-	-	-	9,180,141
Other disbursements	-	-	234	-	45,738,372
Total disbursements	994,845	-	234	288,655	80,205,514
Excess (deficiency) of receipts over disbursements	-	-	(234)	1,769	2,243,957
Cash and investments - ending	\$ 8,637	\$ 2,704	\$ 466	\$ 1,769	\$ 42,154,590

DAVISS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 761,650</u>	<u>\$ 366,505</u>

DAVISS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Adult Protective Services	2017 Chrysler Sedan	\$ 5,580	8/26/2016	8/26/2021
Board of Commissioners	Real Estate Lease Rental	3,600	9/1/2019	9/1/2022
Dav. Co. Economic Dev. Found. Inc	Economic Development	92,000	6/1/2011	2/1/2026
Daviess Co. Hwy	2019 CAT Wheeled Loader/Excavator	26,473	8/14/2019	8/14/2024
Daviess Co. Hwy	2018 CAT Wheeled Loader	<u>24,874</u>	7/1/2018	7/1/2023
Total governmental activities		<u>152,527</u>		
Total of annual lease payments		<u>\$ 152,527</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	\$ 526,720
Revenue bonds	Local Income Tax Revenue Bonds Series 2018	<u>2,605,000</u>	<u>198,598</u>
Total governmental activities		<u>4,091,828</u>	<u>725,318</u>
Totals		<u>\$ 4,091,828</u>	<u>\$ 725,318</u>

DAVISS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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

	Ending Balance
Governmental activities:	
Land	\$ 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>\$ 174,963,874</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/>.