

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DAVISS COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
07/13/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia K. Ball	01-01-21 to 12-31-22
County Treasurer	Jamie Chapman	01-01-21 to 12-31-22
Clerk of the Circuit Court	Janice Williams	01-01-21 to 12-31-22
County Sheriff	Gary Allison	01-01-21 to 12-31-22
County Recorder	Rosetta Newton	01-01-21 to 12-31-22
President of the Board of County Commissioners	C. Michael Taylor	01-01-21 to 12-31-22
President of the County Council	Tony Duncheon Matt Meredith	01-01-21 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DAVIESS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibility for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

June 28, 2022

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

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

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

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

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

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Sheriff's Inmate Trust	\$ 42,500	\$ 911,561	\$ 897,198	\$ 56,863
Jail Commissary	100,194	178,730	163,658	115,266
Clerk's Trust	1,373,262	1,611,351	1,663,675	1,320,938
General	11,233,761	19,020,390	18,954,571	11,299,580
Accident Report	19,561	1,140	-	20,701
Aviation	943,678	309,321	351,667	901,332
LIT EDIT	97,750	2,092,246	2,092,246	97,750
City And Town Court Costs	71,036	6,228	-	77,264
Clerk's Records Perpetuation	123,933	13,566	-	137,499
Comm. Correc. (Project Income)	13,570	-	13,570	-
Community Transition Program	7,375	5,625	4,255	8,745
Convention Visitor &- Tourism	-	246,322	246,322	-
Sales Disclosure - County Sha	69,526	6,570	-	76,096
Cumulative Bridge	3,874,849	1,497,964	1,236,345	4,136,468
Cumulative Capital Development	3,346,533	348,606	410,498	3,284,641
Drug Free Community/LCC	39,146	21,545	29,817	30,874
Emergency Planning/Right To Kn	8,158	6,871	2,583	12,446
Firearms Training	32,148	8,500	12,309	28,339
Health	270,636	891,292	663,471	498,457
Identification Security Protec	17,099	5,438	1,200	21,337
Levy Excess	121	-	-	121
Local Health Maintenance Grant	78,530	33,139	17,598	94,071
Local Road And Street	551,925	509,880	485,321	576,484
Misdemeanant	74,485	19,634	15,502	78,617
Motor Vehicle Highway	2,758,227	3,123,727	3,143,847	2,738,107
MVH Restricted	697,770	1,841,325	2,321,158	217,937
Park Non-Revert. Capital	183,327	234,903	390,512	27,718
Plat Book	21,715	16,990	-	38,705
Rainy Day	1,918,055	1,060,947	273,670	2,705,332
Recorders Records Perpetuation	576,374	98,604	45,614	629,364
Riverboat	280,750	171,229	250,367	201,612
Sheriff Pension Trust	28	12,644	12,672	-
Supplemental Public Defender S	238,421	59,918	-	298,339
Surplus Tax	2	25,057	25,058	1
Surveyor's Corner Perpetuation	80,232	27,175	-	107,407
Tax Sale Fees	2,573	-	-	2,573
Tax Sale Redemption	1,307	-	-	1,307
Tax Sale Surplus	51,246	372,843	3,322	420,767
Comm. Cert Sale Fees	2,273	-	-	2,273
Certificate Sale Surplus	2,977	-	-	2,977
Gal/Casa	121,390	45,837	15,251	151,976
Auditor's Ineligible Deduction	69,242	838	11,418	58,662
Co. Elec. Officials Training	28,701	5,438	-	34,139
Daviess County Park Board	2,119	-	-	2,119
Co. Offender Transportation	3,563	313	-	3,876
Statewide E-911	693,109	604,948	291,217	1,006,840
Reassessment - 2017	1,941,368	210,949	520,627	1,631,690
Co. LOIT 2016 Spec. Dist.	503,568	-	-	503,568
Pros. Forfeiture Proceedings	39,363	-	9,182	30,181
Juvenile Probation Administrat	124,450	1,617	4,090	121,977
Supplemental Adult Probation S	765,626	86,004	34,431	817,199
Law Enf Cont Ed To Be Disburse	48,973	5,019	3,426	50,566
Drug Buy Money	19,946	3,295	460	22,781
Self Insurance Fund	1,977,675	3,453,578	2,689,911	2,741,342
Payroll Clearing	27,271	2,586,226	2,585,555	27,942
Settlement	-	21,209,446	21,209,446	-
Wheel Tax/Surtax	-	832,154	832,154	-
CVET Agency	-	341,561	341,561	-
Sewage Collections	-	18,166	18,166	-
Financial Institution Tax	-	300,819	300,819	-
LIT Property Tax Relief	276,243	2,092,246	2,151,367	217,122
State Fines & Forfeitures	2,200	31	2,231	-
Infraction Judgements	271	7,747	7,386	632
Overweight Vehicle Fines	750	1,950	2,550	150
Special Death Benefit	160	2,063	2,034	189
Sales Disclosure - State Share	490	6,565	6,245	810

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Coroners Training & Con't Edu	396	3,690	3,890	196
Interstate Compact - State Sha	-	313	313	-
Mortgage Recording Fees - Stat	292	3,518	3,548	262
Child Restraint Violations Fin	-	1,250	1,075	175
Education Plate Fees Agency	-	375	375	-
Riverboat Revenue Sharing	423	187,259	187,259	423
LIT Certified Shares	334,938	8,368,984	8,368,984	334,938
CEDIT County Share	1,704,854	1,481,571	1,598,126	1,588,299
93.563 Prosecutor IV-D Pca Fee	1,954	4,643	3,350	3,247
93.563 Title IV-D Inc. (Co.)	70,354	14,754	12,300	72,808
93.563 Pros IV-D Incent Post 1	162,267	22,180	31,752	152,695
93.563 Clerk IV-D Incentive Po	88,709	14,754	8,056	95,407
Prosecuting Attorney Trust	-	34,186	34,186	-
Treasurer	1,240,825	1,258,415	1,240,825	1,258,415
Daviess County Visitor's Bureau	189,874	226,985	193,915	222,944
Community Corrections (Project Income)	24,478	594,831	551,259	68,050
CAGIT Certified Shares	293	-	-	293
CEDIT Certified Shares	85	-	-	85
Explorer Program Post 2314	1,687	46	621	1,112
Pre-Trial Diversion Prog Fee	200,706	75,135	93,254	182,587
Sheriff Law Enforce.Cont.Ed.Pr	2,032	849	-	2,881
Jury Fee	79,488	2,455	-	81,943
Comm. Correc. Proj. Inc.	-	-	-	-
Ditch Maint. Bennington	31,344	73,790	30,464	74,670
Ditch Maint. Hawes	4,885	11,800	9,210	7,475
Ditch Maint. Shufflebarger	9,003	1,755	-	10,758
Ditch Maint. Smothers (Dillon)	46,192	22,963	-	69,155
Ditch Maint. South Smothers	88,481	5,086	-	93,567
Ditch Maint. Tucker	49,262	4,065	-	53,327
Ditch Maint. Vertrees	35,617	4,444	-	40,061
Ditch Maint. Weaver	53,948	6,215	1,646	58,517
Ditch Maint. Graham	1,770	612	450	1,932
Donations - Training Dog	1,142	1,000	-	2,142
Donation-Strategic Resp. Unit	2,246	-	-	2,246
Donations-R.A.R.E. Program	385	-	-	385
TIF Capital Projects - Gpc Red	679,075	1,528,994	1,393,168	814,901
TIF Capital Projects - Westgat	266,569	144,692	51,000	360,261
Dav. Co. Annex Project Bond	22,903	4,500	-	27,403
D.C. Annex Proj./ Co. Portion	324,649	280	320,332	4,597
West Boggs	340,466	1,463,201	1,405,580	398,087
West Boggs Donation Fund	3,189	-	-	3,189
Lake Enhancement	20,251	32,116	28,598	23,769
93.074 Public Health Emerg. Re	13,964	33,193	50,600	(3,443)
20.106 Airport Improvement Grant	-	13,000	-	13,000
20.106 Airport Improvement Grant 2	14,342	-	-	14,342
20.106 Airport Improvement Grant 3	-	97,386	97,386	-
16.XXX Sheriff Federal Enforce	5,554	-	5,152	402
Prosecutor Federal Enforcement	129	-	-	129
11.558 Arra St. Broadband Data	1,000	-	-	1,000
Daviess Co. Vaccine Program	34	-	-	34
Airport Runway Grant	776	-	-	776
Airport Taxiway Grant	118	-	-	118
CDBG COVID-19 Relief Grant	-	30,000	30,000	-
CDBG COVID-19 Relief Grant 2	-	200,000	200,000	-
Daviess Recovery Access	-	52,250	15,664	36,586
Justice Partners Add. Resp.	53,719	60,000	64,696	49,023
SARS-CoV-2 Testing Grant	100,000	50,000	112,945	37,055
Election CARES Act 2	-	3,074	3,074	-
SARS COVID Testing Grant 2	-	40,320	40,161	159
Safety Awareness Corona Grant	-	23,139	23,139	-
Emerg. Mgmt Perf. Grant	-	30,874	30,874	-
Dept of Health Immunization Pr	-	48,965	32,659	16,306
Immunization Coop Agreements	-	9,926	2,059	7,867
American Rescue Plan Act-ARPA	-	3,239,021	-	3,239,021
Airport Rescue Grant-ARPA	-	32,000	-	32,000
Community Corrections Grant	-	290,424	280,342	10,082

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
L.H.D. Trust Account	28,569	20,153	20,153	28,569
Boater Safety Education	970	10,000	5,322	5,648
Adult Protective Services	(14,724)	204,247	170,051	19,472
Loc. Rd. & Bridge Match	8,637	91,897	91,273	9,261
Lively Lakefront-Playground	2,704	-	-	2,704
Project Lifesaver Program	466	-	-	466
Community Corrections Grant 2	1,769	-	-	1,769
Totals	<u>\$ 42,154,590</u>	<u>\$ 86,789,666</u>	<u>\$ 81,616,639</u>	<u>\$ 47,327,617</u>

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, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

E. Disbursements

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

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

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

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

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

DAVIESS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains 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, 2021.

Note 8. Subsequent Event

The County was awarded \$6,478,041 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$3,239,021, and the second distribution was received on June 9, 2022, for the same amount.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 42,500	\$ 100,194	\$ 1,373,262	\$ 11,233,761	\$ 19,561
Receipts:					
Taxes	-	-	-	14,899,988	-
Licenses and permits	-	-	-	8,990	-
Intergovernmental receipts	-	-	-	965,538	-
Charges for services	-	-	-	306,809	-
Fines and forfeits	-	-	-	369,039	-
Other receipts	911,561	178,730	1,611,351	2,470,026	1,140
Total receipts	911,561	178,730	1,611,351	19,020,390	1,140
Disbursements:					
Personal services	-	-	-	10,804,056	-
Supplies	-	-	-	600,090	-
Other services and charges	-	-	-	2,986,079	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	3,315,870	-
Other disbursements	897,198	163,658	1,663,675	1,248,476	-
Total disbursements	897,198	163,658	1,663,675	18,954,571	-
Excess (deficiency) of receipts over disbursements	14,363	15,072	(52,324)	65,819	1,140
Cash and investments - ending	\$ 56,863	\$ 115,266	\$ 1,320,938	\$ 11,299,580	\$ 20,701

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

	Aviation	LIT EDIT	City And Town Court Costs	Clerk's Records Perpetuation	Comm. Correc. (Project Income)
Cash and investments - beginning	\$ 943,678	\$ 97,750	\$ 71,036	\$ 123,933	\$ 13,570
Receipts:					
Taxes	84,009	2,092,246	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,269	-	-	-	-
Charges for services	217,043	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	6,228	13,566	-
Total receipts	<u>309,321</u>	<u>2,092,246</u>	<u>6,228</u>	<u>13,566</u>	<u>-</u>
Disbursements:					
Personal services	99,591	-	-	-	-
Supplies	116,337	-	-	-	-
Other services and charges	58,619	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	77,120	-	-	-	-
Other disbursements	-	2,092,246	-	-	13,570
Total disbursements	<u>351,667</u>	<u>2,092,246</u>	<u>-</u>	<u>-</u>	<u>13,570</u>
Excess (deficiency) of receipts over disbursements	<u>(42,346)</u>	<u>-</u>	<u>6,228</u>	<u>13,566</u>	<u>(13,570)</u>
Cash and investments - ending	<u>\$ 901,332</u>	<u>\$ 97,750</u>	<u>\$ 77,264</u>	<u>\$ 137,499</u>	<u>\$ -</u>

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

	Community Transition Program	Convention Visitor &- Tourism	Sales Disclosure - County Sha	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 7,375	\$ -	\$ 69,526	\$ 3,874,849	\$ 3,346,533
Receipts:					
Taxes	-	246,322	-	1,197,461	317,367
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,625	-	35	214,103	31,239
Charges for services	-	-	6,515	37,157	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	20	49,243	-
Total receipts	5,625	246,322	6,570	1,497,964	348,606
Disbursements:					
Personal services	215	-	-	212,234	-
Supplies	-	-	-	396,942	-
Other services and charges	4,040	246,322	-	135,432	118,700
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	491,737	291,798
Other disbursements	-	-	-	-	-
Total disbursements	4,255	246,322	-	1,236,345	410,498
Excess (deficiency) of receipts over disbursements	1,370	-	6,570	261,619	(61,892)
Cash and investments - ending	\$ 8,745	\$ -	\$ 76,096	\$ 4,136,468	\$ 3,284,641

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

	Drug Free Community/LCC	Emergency Planning/Right To Kn	Firearms Training	Health	Identification Security Protec
Cash and investments - beginning	\$ 39,146	\$ 8,158	\$ 32,148	\$ 270,636	\$ 17,099
Receipts:					
Taxes	-	-	-	416,044	-
Licenses and permits	-	-	8,500	-	-
Intergovernmental receipts	-	-	-	40,952	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	138,964	-
Other receipts	21,545	6,871	-	295,332	5,438
Total receipts	21,545	6,871	8,500	891,292	5,438
Disbursements:					
Personal services	4,500	64	-	465,157	-
Supplies	-	-	-	6,021	-
Other services and charges	25,317	2,519	-	190,951	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,342	-
Other disbursements	-	-	12,309	-	1,200
Total disbursements	29,817	2,583	12,309	663,471	1,200
Excess (deficiency) of receipts over disbursements	(8,272)	4,288	(3,809)	227,821	4,238
Cash and investments - ending	\$ 30,874	\$ 12,446	\$ 28,339	\$ 498,457	\$ 21,337

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

	Levy Excess	Local Health Maintenance Grant	Local Road And Street	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 121	\$ 78,530	\$ 551,925	\$ 74,485	\$ 2,758,227
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	3	200,680
Intergovernmental receipts	-	33,139	473,980	-	2,517,633
Charges for services	-	-	-	-	208,322
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	35,900	19,631	197,092
Total receipts	-	33,139	509,880	19,634	3,123,727
Disbursements:					
Personal services	-	10,379	-	15,502	1,650,503
Supplies	-	-	65,552	-	343,491
Other services and charges	-	4,771	114,311	-	140,906
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,448	305,458	-	1,008,947
Other disbursements	-	-	-	-	-
Total disbursements	-	17,598	485,321	15,502	3,143,847
Excess (deficiency) of receipts over disbursements	-	15,541	24,559	4,132	(20,120)
Cash and investments - ending	\$ 121	\$ 94,071	\$ 576,484	\$ 78,617	\$ 2,738,107

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

	MVH Restricted	Park Non-Revert. Capital	Plat Book	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 697,770	\$ 183,327	\$ 21,715	\$ 1,918,055	\$ 576,374
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,841,325	-	-	-	-
Charges for services	-	234,903	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	16,990	1,060,947	98,604
Total receipts	<u>1,841,325</u>	<u>234,903</u>	<u>16,990</u>	<u>1,060,947</u>	<u>98,604</u>
Disbursements:					
Personal services	-	-	-	92,583	14,775
Supplies	2,321,158	-	-	-	-
Other services and charges	-	-	-	50,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	285,153	-	131,087	-
Other disbursements	-	105,359	-	-	30,839
Total disbursements	<u>2,321,158</u>	<u>390,512</u>	<u>-</u>	<u>273,670</u>	<u>45,614</u>
Excess (deficiency) of receipts over disbursements	<u>(479,833)</u>	<u>(155,609)</u>	<u>16,990</u>	<u>787,277</u>	<u>52,990</u>
Cash and investments - ending	<u>\$ 217,937</u>	<u>\$ 27,718</u>	<u>\$ 38,705</u>	<u>\$ 2,705,332</u>	<u>\$ 629,364</u>

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

	Riverboat	Sheriff Pension Trust	Supplemental Public Defender S	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 280,750	\$ 28	\$ 238,421	\$ 2	\$ 80,232
Receipts:					
Taxes	-	-	-	25,057	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	101,120	-	-	-	-
Charges for services	-	-	-	-	27,175
Fines and forfeits	-	-	-	-	-
Other receipts	70,109	12,644	59,918	-	-
Total receipts	171,229	12,644	59,918	25,057	27,175
Disbursements:					
Personal services	-	12,672	-	-	-
Supplies	-	-	-	-	-
Other services and charges	76,053	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	174,314	-	-	25,058	-
Total disbursements	250,367	12,672	-	25,058	-
Excess (deficiency) of receipts over disbursements	(79,138)	(28)	59,918	(1)	27,175
Cash and investments - ending	\$ 201,612	\$ -	\$ 298,339	\$ 1	\$ 107,407

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

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Comm. Cert Sale Fees	Certificate Sale Surplus
Cash and investments - beginning	\$ 2,573	\$ 1,307	\$ 51,246	\$ 2,273	\$ 2,977
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	372,843	-	-
Total receipts	-	-	372,843	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,322	-	-
Total disbursements	-	-	3,322	-	-
Excess (deficiency) of receipts over disbursements	-	-	369,521	-	-
Cash and investments - ending	\$ 2,573	\$ 1,307	\$ 420,767	\$ 2,273	\$ 2,977

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

	Gal/Casa	Auditor's Ineligible Deduction	Co. Elec. Officials Training	Daviess County Park Board	Co. Offender Transportation
Cash and investments - beginning	\$ 121,390	\$ 69,242	\$ 28,701	\$ 2,119	\$ 3,563
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,555	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	300	-	-	-	313
Other receipts	15,982	838	5,438	-	-
Total receipts	45,837	838	5,438	-	313
Disbursements:					
Personal services	-	11,170	-	-	-
Supplies	631	-	-	-	-
Other services and charges	14,589	246	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	31	-	-	-	-
Other disbursements	-	2	-	-	-
Total disbursements	15,251	11,418	-	-	-
Excess (deficiency) of receipts over disbursements	30,586	(10,580)	5,438	-	313
Cash and investments - ending	\$ 151,976	\$ 58,662	\$ 34,139	\$ 2,119	\$ 3,876

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

	Statewide E-911	Reassessment - 2017	Co. LOIT 2016 Spec. Dist.	Pros. Forfeiture Proceedings	Juvenile Probation Administrat
Cash and investments - beginning	\$ 693,109	\$ 1,941,368	\$ 503,568	\$ 39,363	\$ 124,450
Receipts:					
Taxes	-	188,020	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	413,237	18,507	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,617
Other receipts	191,711	4,422	-	-	-
Total receipts	604,948	210,949	-	-	1,617
Disbursements:					
Personal services	140,000	221,007	-	-	-
Supplies	-	3,815	-	-	-
Other services and charges	16,829	211,168	-	-	4,090
Debt service - principal and interest	-	-	-	-	-
Capital outlay	134,388	84,637	-	9,182	-
Other disbursements	-	-	-	-	-
Total disbursements	291,217	520,627	-	9,182	4,090
Excess (deficiency) of receipts over disbursements	313,731	(309,678)	-	(9,182)	(2,473)
Cash and investments - ending	\$ 1,006,840	\$ 1,631,690	\$ 503,568	\$ 30,181	\$ 121,977

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

	Supplemental Adult Probation S	Law Enf Cont Ed To Be Disburse	Drug Buy Money	Self Insurance Fund	Payroll Clearing
Cash and investments - beginning	\$ 765,626	\$ 48,973	\$ 19,946	\$ 1,977,675	\$ 27,271
Receipts:					
Taxes	-	-	-	-	142,739
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	86,004	1,560	-	-	-
Other receipts	-	3,459	3,295	3,453,578	2,443,487
Total receipts	<u>86,004</u>	<u>5,019</u>	<u>3,295</u>	<u>3,453,578</u>	<u>2,586,226</u>
Disbursements:					
Personal services	15,914	-	-	-	-
Supplies	3,337	-	-	-	-
Other services and charges	13,766	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,414	-	-	-	-
Other disbursements	-	3,426	460	2,689,911	2,585,555
Total disbursements	<u>34,431</u>	<u>3,426</u>	<u>460</u>	<u>2,689,911</u>	<u>2,585,555</u>
Excess (deficiency) of receipts over disbursements	<u>51,573</u>	<u>1,593</u>	<u>2,835</u>	<u>763,667</u>	<u>671</u>
Cash and investments - ending	<u>\$ 817,199</u>	<u>\$ 50,566</u>	<u>\$ 22,781</u>	<u>\$ 2,741,342</u>	<u>\$ 27,942</u>

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

	Settlement	Wheel Tax/Surtax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	994,539	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	652,247	-	-	-	-
Charges for services	547,509	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,015,151	832,154	341,561	18,166	300,819
Total receipts	<u>21,209,446</u>	<u>832,154</u>	<u>341,561</u>	<u>18,166</u>	<u>300,819</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	131,717	-	-	-	-
Other disbursements	21,077,729	832,154	341,561	18,166	300,819
Total disbursements	<u>21,209,446</u>	<u>832,154</u>	<u>341,561</u>	<u>18,166</u>	<u>300,819</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	LIT Property Tax Relief	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ 276,243	\$ 2,200	\$ 271	\$ 750	\$ 160
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	5	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,092,246	31	7,742	1,950	2,063
Total receipts	2,092,246	31	7,747	1,950	2,063
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,151,367	2,231	7,386	2,550	2,034
Total disbursements	2,151,367	2,231	7,386	2,550	2,034
Excess (deficiency) of receipts over disbursements	(59,121)	(2,200)	361	(600)	29
Cash and investments - ending	\$ 217,122	\$ -	\$ 632	\$ 150	\$ 189

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

	Sales Disclosure - State Share	Coroners Training & Con't Edu	Interstate Compact - State Sha	Mortgage Recording Fees - Stat	Child Restraint Violations Fin
Cash and investments - beginning	\$ 490	\$ 396	\$ -	\$ 292	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	30	-	-	-	-
Intergovernmental receipts	6,480	-	-	-	-
Charges for services	50	-	-	-	-
Fines and forfeits	5	-	313	-	-
Other receipts	-	3,690	-	3,518	1,250
Total receipts	6,565	3,690	313	3,518	1,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,245	3,890	313	3,548	1,075
Total disbursements	6,245	3,890	313	3,548	1,075
Excess (deficiency) of receipts over disbursements	320	(200)	-	(30)	175
Cash and investments - ending	\$ 810	\$ 196	\$ -	\$ 262	\$ 175

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	CEDIT County Share	93.563 Prosecutor IV-D Pca Fee
Cash and investments - beginning	\$ -	\$ 423	\$ 334,938	\$ 1,704,854	\$ 1,954
Receipts:					
Taxes	-	-	-	1,481,571	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	187,259	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	375	-	8,368,984	-	4,643
Total receipts	375	187,259	8,368,984	1,481,571	4,643
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	8,860	-
Debt service - principal and interest	-	-	-	1,339,266	-
Capital outlay	-	-	-	-	-
Other disbursements	375	187,259	8,368,984	250,000	3,350
Total disbursements	375	187,259	8,368,984	1,598,126	3,350
Excess (deficiency) of receipts over disbursements	-	-	-	(116,555)	1,293
Cash and investments - ending	\$ -	\$ 423	\$ 334,938	\$ 1,588,299	\$ 3,247

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

	93.563 Title IV-D Inc. (Co.)	93.563 Pros IV-D Incent Post 1	93.563 Clerk IV-D Incentive Po	Prosecuting Attorney Trust	Treasurer
Cash and investments - beginning	\$ 70,354	\$ 162,267	\$ 88,709	\$ -	\$ 1,240,825
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	14,754	22,180	14,754	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	34,186	1,258,415
Total receipts	<u>14,754</u>	<u>22,180</u>	<u>14,754</u>	<u>34,186</u>	<u>1,258,415</u>
Disbursements:					
Personal services	-	2,230	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,300	29,522	8,056	34,186	1,240,825
Total disbursements	<u>12,300</u>	<u>31,752</u>	<u>8,056</u>	<u>34,186</u>	<u>1,240,825</u>
Excess (deficiency) of receipts over disbursements	<u>2,454</u>	<u>(9,572)</u>	<u>6,698</u>	<u>-</u>	<u>17,590</u>
Cash and investments - ending	<u>\$ 72,808</u>	<u>\$ 152,695</u>	<u>\$ 95,407</u>	<u>\$ -</u>	<u>\$ 1,258,415</u>

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

	Daviess County Visitor's Bureau	Community Corrections (Project Income)	CAGIT Certified Shares	CEDIT Certified Shares	Explorer Program Post 2314
Cash and investments - beginning	\$ 189,874	\$ 24,478	\$ 293	\$ 85	\$ 1,687
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	594,550	-	-	-
Other receipts	226,985	281	-	-	46
Total receipts	226,985	594,831	-	-	46
Disbursements:					
Personal services	-	380,028	-	-	-
Supplies	-	1,326	-	-	-
Other services and charges	-	163,796	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	193,915	6,109	-	-	621
Total disbursements	193,915	551,259	-	-	621
Excess (deficiency) of receipts over disbursements	33,070	43,572	-	-	(575)
Cash and investments - ending	\$ 222,944	\$ 68,050	\$ 293	\$ 85	\$ 1,112

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

	Pre-Trial Diversion Prog Fee	Sheriff Law Enforce.Cont.Ed.Pr	Jury Fee	Comm. Correc. Proj. Inc.	Ditch Maint. Bennington
Cash and investments - beginning	\$ 200,706	\$ 2,032	\$ 79,488	\$ -	\$ 31,344
Receipts:					
Taxes	-	-	-	-	71,165
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	75,135	849	2,455	-	2,625
Total receipts	75,135	849	2,455	-	73,790
Disbursements:					
Personal services	51,920	-	-	-	-
Supplies	17,507	-	-	-	-
Other services and charges	14,637	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,175	-	-	-	-
Other disbursements	3,015	-	-	-	30,464
Total disbursements	93,254	-	-	-	30,464
Excess (deficiency) of receipts over disbursements	(18,119)	849	2,455	-	43,326
Cash and investments - ending	\$ 182,587	\$ 2,881	\$ 81,943	\$ -	\$ 74,670

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

	Ditch Maint. Hawes	Ditch Maint. Shufflebarger	Ditch Maint. Smothers (Dillon)	Ditch Maint. South Smothers	Ditch Maint. Tucker
Cash and investments - beginning	\$ 4,885	\$ 9,003	\$ 46,192	\$ 88,481	\$ 49,262
Receipts:					
Taxes	2,337	1,755	22,963	5,086	4,065
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,463	-	-	-	-
Total receipts	11,800	1,755	22,963	5,086	4,065
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,210	-	-	-	-
Total disbursements	9,210	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,590	1,755	22,963	5,086	4,065
Cash and investments - ending	\$ 7,475	\$ 10,758	\$ 69,155	\$ 93,567	\$ 53,327

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

	Ditch Maint. Vertrees	Ditch Maint. Weaver	Ditch Maint. Graham	Donations - Training Dog	Donation-Strategic Resp. Unit
Cash and investments - beginning	\$ 35,617	\$ 53,948	\$ 1,770	\$ 1,142	\$ 2,246
Receipts:					
Taxes	4,444	6,215	612	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,000	-
Total receipts	<u>4,444</u>	<u>6,215</u>	<u>612</u>	<u>1,000</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,646	450	-	-
Total disbursements	<u>-</u>	<u>1,646</u>	<u>450</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,444</u>	<u>4,569</u>	<u>162</u>	<u>1,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,061</u>	<u>\$ 58,517</u>	<u>\$ 1,932</u>	<u>\$ 2,142</u>	<u>\$ 2,246</u>

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

	Donations-R.A.R.E. Program	TIF Capital Projects - Gpc Red	TIF Capital Projects - Westgat	Dav. Co. Annex Project Bond	D.C. Annex Proj./ Co. Portion
Cash and investments - beginning	\$ 385	\$ 679,075	\$ 266,569	\$ 22,903	\$ 324,649
Receipts:					
Taxes	-	1,528,994	144,692	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,500	280
Total receipts	-	1,528,994	144,692	4,500	280
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,393,168	46,000	-	21,052
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	299,280
Other disbursements	-	-	5,000	-	-
Total disbursements	-	1,393,168	51,000	-	320,332
Excess (deficiency) of receipts over disbursements	-	135,826	93,692	4,500	(320,052)
Cash and investments - ending	\$ 385	\$ 814,901	\$ 360,261	\$ 27,403	\$ 4,597

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

	West Boggs	West Boggs Donation Fund	Lake Enhancement	93.074 Public Health Emerg. Re	20.106 Airport Improvement Grant
Cash and investments - beginning	\$ 340,466	\$ 3,189	\$ 20,251	\$ 13,964	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,083	13,000
Charges for services	1,463,094	-	32,116	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	107	-	-	31,110	-
Total receipts	1,463,201	-	32,116	33,193	13,000
Disbursements:					
Personal services	629,375	-	-	-	-
Supplies	154,546	-	-	-	-
Other services and charges	436,402	-	-	34,184	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	153,300	-	-	-	-
Other disbursements	31,957	-	28,598	16,416	-
Total disbursements	1,405,580	-	28,598	50,600	-
Excess (deficiency) of receipts over disbursements	57,621	-	3,518	(17,407)	13,000
Cash and investments - ending	\$ 398,087	\$ 3,189	\$ 23,769	\$ (3,443)	\$ 13,000

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

	20.106 Airport Improvement Grant 2	20.106 Airport Improvement Grant 3	16.XXX Sheriff Federal Enforce	Prosecutor Federal Enforcement	11.558 Arra St. Broadband Data
Cash and investments - beginning	\$ 14,342	\$ -	\$ 5,554	\$ 129	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	97,386	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	97,386	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	97,386	5,152	-	-
Total disbursements	-	97,386	5,152	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5,152)	-	-
Cash and investments - ending	\$ 14,342	\$ -	\$ 402	\$ 129	\$ 1,000

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

	Daviess Co. Vaccine Program	Airport Runway Grant	Airport Taxiway Grant	CDBG COVID-19 Relief Grant	CDBG COVID-19 Relief Grant 2
Cash and investments - beginning	\$ 34	\$ 776	\$ 118	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	30,000	200,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	30,000	200,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	30,000	200,000
Total disbursements	-	-	-	30,000	200,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 34	\$ 776	\$ 118	\$ -	\$ -

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

	Daviess Recovery Access	Justice Partners Add. Resp.	SARS-CoV-2 Testing Grant	Election CARES Act 2	SARS COVID Testing Grant 2
Cash and investments - beginning	\$ -	\$ 53,719	\$ 100,000	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	52,250	60,000	50,000	3,074	40,320
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>52,250</u>	<u>60,000</u>	<u>50,000</u>	<u>3,074</u>	<u>40,320</u>
Disbursements:					
Personal services	-	-	454	-	40,161
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,664	64,696	112,491	3,074	-
Total disbursements	<u>15,664</u>	<u>64,696</u>	<u>112,945</u>	<u>3,074</u>	<u>40,161</u>
Excess (deficiency) of receipts over disbursements	<u>36,586</u>	<u>(4,696)</u>	<u>(62,945)</u>	<u>-</u>	<u>159</u>
Cash and investments - ending	<u>\$ 36,586</u>	<u>\$ 49,023</u>	<u>\$ 37,055</u>	<u>\$ -</u>	<u>\$ 159</u>

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

	Safety Awareness Corona Grant	Emerg. Mgmt Perf. Grant	Dept of Health Immunization Pr	Immunization Coop Agreements	American Rescue Plan Act-ARPA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,139	30,874	48,965	9,926	3,239,021
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>23,139</u>	<u>30,874</u>	<u>48,965</u>	<u>9,926</u>	<u>3,239,021</u>
Disbursements:					
Personal services	-	-	31,215	-	-
Supplies	-	-	1,444	-	-
Other services and charges	298	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>22,841</u>	<u>30,874</u>	<u>-</u>	<u>2,059</u>	<u>-</u>
Total disbursements	<u>23,139</u>	<u>30,874</u>	<u>32,659</u>	<u>2,059</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>16,306</u>	<u>7,867</u>	<u>3,239,021</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,306</u>	<u>\$ 7,867</u>	<u>\$ 3,239,021</u>

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

	Airport Rescue Grant-ARPA	Community Corrections Grant	L.H.D. Trust Account	Boater Safety Education	Adult Protective Services
Cash and investments - beginning	\$ -	\$ -	\$ 28,569	\$ 970	\$ (14,724)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	32,000	-	20,153	10,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	290,424	-	-	204,247
Total receipts	<u>32,000</u>	<u>290,424</u>	<u>20,153</u>	<u>10,000</u>	<u>204,247</u>
Disbursements:					
Personal services	-	261,707	20,153	5,145	162,495
Supplies	-	2,736	-	-	18
Other services and charges	-	15,899	-	177	7,538
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>280,342</u>	<u>20,153</u>	<u>5,322</u>	<u>170,051</u>
Excess (deficiency) of receipts over disbursements	<u>32,000</u>	<u>10,082</u>	<u>-</u>	<u>4,678</u>	<u>34,196</u>
Cash and investments - ending	<u>\$ 32,000</u>	<u>\$ 10,082</u>	<u>\$ 28,569</u>	<u>\$ 5,648</u>	<u>\$ 19,472</u>

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

	Loc. Rd. & Bridge Match	Lively Lakefront-Playground	Project Lifesaver Program	Community Corrections Grant 2	Totals
Cash and investments - beginning	\$ 8,637	\$ 2,704	\$ 466	\$ 1,769	\$ 42,154,590
Receipts:					
Taxes	-	-	-	-	23,877,691
Licenses and permits	-	-	-	-	218,203
Intergovernmental receipts	-	-	-	-	11,554,127
Charges for services	-	-	-	-	3,080,693
Fines and forfeits	-	-	-	-	1,192,665
Other receipts	91,897	-	-	-	46,866,287
Total receipts	91,897	-	-	-	86,789,666
Disbursements:					
Personal services	-	-	-	-	15,355,205
Supplies	-	-	-	-	4,034,951
Other services and charges	-	-	-	-	6,556,719
Debt service - principal and interest	-	-	-	-	1,339,266
Capital outlay	91,273	-	-	-	6,822,357
Other disbursements	-	-	-	-	47,508,141
Total disbursements	91,273	-	-	-	81,616,639
Excess (deficiency) of receipts over disbursements	624	-	-	-	5,173,027
Cash and investments - ending	\$ 9,261	\$ 2,704	\$ 466	\$ 1,769	\$ 47,327,617

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OTHER INFORMATION

DAVISS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 639,195</u>	<u>\$ 618,526</u>

DAVISS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Enterprise	2017 Chrysler Sedan	\$ 5,580	8/29/2016	8/29/2022
Ron Seal	Real Estate Lease Rental	3,600	9/1/2019	9/1/2022
CAT Financial	2019 CAT Wheeled Loader/Excavator	26,473	8/14/2019	8/14/2024
CAT Financial	2018 CAT Wheeled Loader	<u>24,874</u>	7/1/2018	7/1/2023
Total governmental activities		<u>60,527</u>		
Total of annual lease payments		<u>\$ 60,527</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	\$ 260,000	\$ 262,363
Revenue bonds	Local Income Tax Revenue Bonds Series 2018	<u>2,260,000</u>	<u>92,058</u>
Total governmental activities		<u>2,520,000</u>	<u>354,421</u>
Totals		<u>\$ 2,520,000</u>	<u>\$ 354,421</u>

DAVISS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 846,286
Infrastructure	105,750,143
Buildings	26,557,799
Improvements other than buildings	35,524,228
Machinery, equipment, and vehicles	<u>8,935,827</u>
Total governmental activities	<u>177,614,283</u>
Total capital assets	<u><u>\$ 177,614,283</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/>.