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

FINANCIAL STATEMENT AUDIT REPORT

OF

DAVIESS COUNTY, INDIANA

January 1, 2022 to December 31, 2022

FILED
06/13/2023

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Patricia K. Ball	01-01-22 to 07-15-22
	Jennifer Welsh	07-16-22 to 12-31-23
County Treasurer	Jamie Chapman	01-01-22 to 12-31-23
Clerk of the Circuit Court	Janice Williams	01-01-22 to 12-31-22
	Lauren Milton	01-01-23 to 12-31-23
County Sheriff	Gary Allison	01-01-22 to 12-31-23
County Recorder	Rosetta Newton	01-01-22 to 12-31-23
President of the Board of County Commissioners	C. Michael Taylor	01-01-22 to 12-31-22
	Nathan Gabhart	01-01-23 to 12-31-23
President of the County Council	Matt Meredith	01-01-22 to 12-31-22
	Tony Duncheon	01-01-23 to 12-31-23

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 inquires, 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 do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2023, 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

May 10, 2023

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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.

DAVIESS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff's Inmate Trust	$ 56,863	$ 808,026	$ 815,222	$ 49,667
Treasurer	1,258,415	1,381,103	1,258,415	1,381,103
Daviess County Visitor's Bureau	222,944	403,875	350,356	276,463
Jail Commissary	115,266	181,684	180,384	116,566
Clerk's Trust	1,319,847	2,050,733	2,139,241	1,231,339
Clerk's ISETS	1,091	258,457	259,462	86
Prosecuting Attorney Trust	-	24,693	24,693	-
Pre-Trial Diversion Prog Fee	182,587	66,835	81,263	168,159
General	11,299,580	18,889,616	17,586,096	12,603,100
Accident Report	20,701	1,181	-	21,882
Aviation	901,332	451,041	529,953	822,420
LIT EDIT	97,750	2,226,396	2,093,111	231,035
City And Town Court Costs	77,264	6,097	-	83,361
Clerk's Records Perpetuation	137,499	14,572	10,590	141,481
Jail Treatment (Comm. Correc.)	68,050	628,167	601,905	94,312
Community Transition Program	8,745	4,550	11,930	1,365
Convention Visitor & Tourism	-	371,847	371,847	-
Sales Disclosure - County Sha	76,096	7,590	-	83,686
Cumulative Bridge	4,136,468	1,516,510	1,443,190	4,209,788
Cumulative Capital Development	3,284,641	350,061	866,399	2,768,303
Drug Free Community/LCC	30,874	22,380	19,441	33,813
Emergency Planning/Right To Kn	12,446	4,640	1,519	15,567
Firearms Training	28,339	16,080	12,782	31,637
Health	498,457	883,201	775,630	606,028
Identification Security Protec	21,337	4,746	1,528	24,555
Levy Excess	121	-	-	121
Local Health Maintenance Grant	94,071	33,139	20,449	106,761
Local Road And Street	576,484	567,575	32,661	1,111,398
Misdemeanant	78,617	19,631	24,679	73,569
MVH	2,738,107	3,000,355	3,318,044	2,420,418
MVH Restricted	217,937	1,924,152	1,462,581	679,508
Park Non-Revert. Capital	27,718	243,517	141,519	129,716
Plat Book	38,705	15,525	-	54,230
Rainy Day	2,705,332	-	3,150	2,702,182
Recorders Records Perpetuation	629,364	90,671	39,264	680,771
Riverboat	201,612	172,027	-	373,639
Sex and Violent Offender	-	2,390	-	2,390
Sheriff Pension Trust	-	14,257	14,257	-
Supplemental Public Defender S	298,339	48,952	-	347,291
Surplus Tax	1	53,259	53,257	3
Surveyor's Corner Perpetuation	107,407	23,730	58,650	72,487
Tax Sale Fees	2,573	-	213	2,360
Tax Sale Redemption	1,307	54,175	54,175	1,307
Tax Sale Surplus	420,767	171,675	139,394	453,048
Comm. Cert Sale Fees	2,273	-	-	2,273
Certificate Sale Surplus	2,977	-	-	2,977
GAL/CASA	151,976	35,586	13,944	173,618
Auditor's Ineligible Deduction	58,662	-	11,951	46,711
Co. Elec. Officials Training	34,139	4,746	319	38,566
Daviess County Park Board	2,119	-	-	2,119
Co. Offender Transportation	3,876	375	-	4,251
Statewide E-911	1,006,840	410,635	615,926	801,549
Reassessment - 2017	1,631,690	126,242	416,513	1,341,419
Co. LOIT 2016 Spec. Dist.	503,568	-	-	503,568
Pros. Forfeiture Proceedings	30,181	4,187	29,950	4,418
Juvenile Probation Administrat	121,977	2,478	11,934	112,521
Supplemental Adult Probation S	817,199	71,232	42,746	845,685
Law Enf Cont Ed To Be Disburse	50,566	5,348	3,548	52,366
Drug Buy Money	22,781	-	-	22,781
Self Insurance Fund	2,741,342	3,358,302	2,615,491	3,484,153
Payroll Clearing	27,942	2,915,840	2,916,939	26,843
Settlement	-	21,752,800	21,752,800	-
Wheel Tax/Surtax	-	802,630	802,630	-
CVET Agency	-	353,072	353,072	-
Sewage Collections	-	8,020	8,020	-
Financial Institution Tax	-	339,929	339,929	-
LIT Property Tax Relief	217,122	2,095,374	2,105,343	207,153
State Fines & Forfeitures	-	1,256	-	1,256
Infraction Judgements	632	7,617	7,492	757
Overweight Vehicle Fines	150	900	1,049	1
Special Death Benefit	189	2,198	2,211	176
Sales Disclosure - State Share	810	7,430	7,769	471
Coroners Training & Con't Edu	196	3,862	3,809	249
Interstate Compact - State Sha	-	500	499	1
Mortgage Recording Fees - Stat	262	2,878	2,919	221
Child Restraint Violations Fin	175	1,075	1,149	101
Education Plate Fees Agency	-	356	356	-

DAVIESS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Riverboat Revenue Sharing	423	187,934	187,577	780
LIT Certified Shares	334,938	8,832,448	8,383,761	783,625
CEDIT County Share	1,588,299	1,349,737	345,633	2,592,403
93.563 Prosecutor IV-D Pca Fee	3,247	626	684	3,189
93.563 Title IV-D Inc. (Co.)	72,808	15,087	12,300	75,595
93.563 Pros IV-D Incent Post 1	152,695	22,699	-	175,394
93.563 Clerk IV-D Incentive Po	95,407	15,087	7,931	102,563
CAGIT Certified Shares	293	-	-	293
CEDIT Certified Shares	85	-	-	85
Explorer Program Post 2314	1,112	90	844	358
Opioid Restricted Funds	-	142,354	-	142,354
Opioid Unrestricted Funds	-	60,547	-	60,547
Sheriff Law Enforce.Cont.Ed.Pr	2,881	674	-	3,555
Jury Fee	81,943	2,491	-	84,434
Comm. Correc. Proj. Inc.	-	35	-	35
Ditch Maint. Bennington	74,670	107,312	23,624	158,358
Ditch Maint. Hawes	7,475	3,271	-	10,746
Ditch Maint. Shufflebarger	10,758	1,554	-	12,312
Ditch Maint. Smothers (Dillon)	69,155	23,325	7,275	85,205
Ditch Maint. South Smothers	93,567	5,098	-	98,665
Ditch Maint. Tucker	53,327	4,037	-	57,364
Ditch Maint. Vertrees	40,061	4,310	-	44,371
Ditch Maint. Weaver	58,517	5,208	4,000	59,725
Ditch Maint. Graham	1,932	765	-	2,697
Donations - Training Dog	2,142	-	-	2,142
Donation - Strategic Resp. Unit	2,246	-	-	2,246
Donations - R.A.R.E. Program	385	131	-	516
Donations - Adult Protect. Serv.	-	5,000	150	4,850
TIF Capital Projects - Gpc Red	814,901	1,451,156	1,538,545	727,512
TIF Capital Projects - Westgat	360,261	137,002	31,029	466,234
Dav. Co. Annex Project Bond	27,403	-	-	27,403
D.C. Annex Proj./ Co. Portion	4,597	-	-	4,597
West Boggs	398,087	1,508,952	1,426,137	480,902
West Boggs Donation Fund	3,189	7,500	-	10,689
Lake Enhancement	23,769	37,856	18,336	43,289
Elder Abuse Prev. COVID grant	-	7,500	7,480	20
93.074 Public Health Emerg. Re	(3,443)	22,917	19,237	237
20.106 Airport Improvement Gra	13,000	-	13,000	-
20.106 Airport Imp. Grant 2	14,342	-	-	14,342
20.106 Airport Improv. Grant 3	-	39,385	31,106	8,279
16.XXX Sheriff Federal Enforce	402	4,598	-	5,000
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 Housing Rehab	-	142,854	142,854	-
Daviess Recovery Access	36,586	33,000	41,362	28,224
Justice Partners Add. Resp.	49,023	-	35,346	13,677
SARS-CoV-2 Testing Grant	37,055	100,000	62,083	74,972
SARS COVID Testing Grant 2	159	-	-	159
Dept of Health Immunization Pr	16,306	18,832	32,671	2,467
Immunization Coop Agreements	7,867	-	4,279	3,588
LHD School Liaison Grant	-	220,000	174,100	45,900
American Rescue Plan Act -ARPA	3,239,021	3,239,021	-	6,478,042
Airport Rescue Grant-ARPA	32,000	-	32,000	-
Community Corrections Grant	10,082	-	242	9,840
L.H.D. Trust Account	28,569	20,232	20,153	28,648
Boater Safety Education	5,648	7,500	12,284	864
Adult Protective Services	19,472	237,391	245,097	11,766
Loc. Rd. & Bridge Match	9,261	1,814,577	815,201	1,008,637
Lively Lakefront-Playground	2,704	-	2,100	604
Project Lifesaver Program	466	-	-	466
IRACS Program	-	101,272	91,038	10,234
IRACS Sheriff portion	-	40,000	21,340	18,660
Law Enforcement Training	-	15,730	8,773	6,957
Community Corrections Grant 2	1,769	288,657	289,684	742
SWI Affecting Addiction Allian	-	80,950	80,927	23
Totals	$ 47,327,617	$ 89,690,681	$ 81,035,741	$ 55,982,557

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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.

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.

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.

Funding Policy

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

Note 7. Combined Funds

Funds related to Clerk's Trust and ISETS were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

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REQUIRED SUPPLEMENTARY INFORMATION

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Sheriff's Inmate Trust	Treasurer	Daviess County Visitor's Bureau	Jail Commissary	Clerk's Trust	Clerk's ISETS
Cash and investments - beginning	$ 56,863	$ 1,258,415	$ 222,944	$ 115,266	$ 1,319,847	$ 1,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	808,026	1,381,103	403,875	181,684	2,050,733	258,457
Total receipts	808,026	1,381,103	403,875	181,684	2,050,733	258,457
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	815,222	1,258,415	350,356	180,384	2,139,241	259,462
Total disbursements	815,222	1,258,415	350,356	180,384	2,139,241	259,462
Excess (deficiency) of receipts over (under) disbursements	(7,196)	122,688	53,519	1,300	(88,508)	(1,005)
Cash and investments - ending	$ 49,667	$ 1,381,103	$ 276,463	$ 116,566	$ 1,231,339	$ 86

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Prosecuting Attorney Trust	Pre-Trial Diversion Prog Fee	General	Accident Report	Aviation	LIT EDIT
Cash and investments - beginning	$ -	$ 182,587	$ 11,299,580	$ 20,701	$ 901,332	$ 97,750
Receipts:						
Taxes	-	-	15,017,419	-	64,891	2,226,396
Licenses and permits	-	-	7,780	-	-	-
Intergovernmental receipts	-	-	1,025,320	-	6,047	-
Charges for services	-	-	226,357	-	335,103	-
Fines and forfeits	-	-	393,822	-	-	-
Other receipts	24,693	66,835	2,218,918	1,181	45,000	-
Total receipts	24,693	66,835	18,889,616	1,181	451,041	2,226,396
Disbursements:						
Personal services	-	44,270	11,640,982	-	112,320	-
Supplies	-	8,633	706,812	-	168,315	-
Other services and charges	-	26,123	3,190,850	-	224,275	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,257	1,830,709	-	16,764	-
Other disbursements	24,693	980	216,743	-	8,279	2,093,111
Total disbursements	24,693	81,263	17,586,096	-	529,953	2,093,111
Excess (deficiency) of receipts over (under) disbursements	-	(14,428)	1,303,520	1,181	(78,912)	133,285
Cash and investments - ending	$ -	$ 168,159	$ 12,603,100	$ 21,882	$ 822,420	$ 231,035

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	City And Town Court Costs	Clerk's Records Perpetuation	Jail Treatment (Comm. Correc.)	Community Transition Program	Convention Visitor & Tourism	Sales Disclosure - County Sha
Cash and investments - beginning	$ 77,264	$ 137,499	$ 68,050	$ 8,745	$ -	$ 76,096
Receipts:						
Taxes	-	-	-	-	371,847	10
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,550	-	30
Charges for services	-	-	-	-	-	7,540
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,097	14,572	628,167	-	-	10
Total receipts	6,097	14,572	628,167	4,550	371,847	7,590
Disbursements:						
Personal services	-	-	419,166	-	-	-
Supplies	-	-	1,842	-	-	-
Other services and charges	-	-	168,076	9,322	371,847	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	10,590	-	2,608	-	-
Other disbursements	-	-	12,821	-	-	-
Total disbursements	-	10,590	601,905	11,930	371,847	-
Excess (deficiency) of receipts over (under) disbursements	6,097	3,982	26,262	(7,380)	-	7,590
Cash and investments - ending	$ 83,361	$ 141,481	$ 94,312	$ 1,365	$ -	$ 83,686

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community/LCC	Emergency Planning/Right To Kn	Firearms Training	Health
Cash and investments - beginning	$ 4,136,468	$ 3,284,641	$ 30,874	$ 12,446	$ 28,339	$ 498,457
Receipts:						
Taxes	1,266,782	320,222	-	-	-	378,060
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	128,871	29,839	-	-	-	35,228
Charges for services	99,062	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	81,408
Other receipts	21,795	-	22,380	4,640	16,080	388,505
Total receipts	1,516,510	350,061	22,380	4,640	16,080	883,201
Disbursements:						
Personal services	205,794	-	-	1,500	-	502,923
Supplies	503,874	-	-	-	-	12,164
Other services and charges	33,595	802,173	19,441	19	-	246,955
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	699,927	64,226	-	-	-	11,839
Other disbursements	-	-	-	-	12,782	1,749
Total disbursements	1,443,190	866,399	19,441	1,519	12,782	775,630
Excess (deficiency) of receipts over (under) disbursements	73,320	(516,338)	2,939	3,121	3,298	107,571
Cash and investments - ending	$ 4,209,788	$ 2,768,303	$ 33,813	$ 15,567	$ 31,637	$ 606,028

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Identification Security Protec	Levy Excess	Local Health Maintenance Grant	Local Road And Street	Misdemeanant	MVH
Cash and investments - beginning	$ 21,337	$ 121	$ 94,071	$ 576,484	$ 78,617	$ 2,738,107
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	210,369
Intergovernmental receipts	-	-	33,139	490,661	-	2,566,870
Charges for services	-	-	-	-	-	205,543
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,746	-	-	76,914	19,631	17,573
Total receipts	4,746	-	33,139	567,575	19,631	3,000,355
Disbursements:						
Personal services	-	-	14,173	-	1,564	1,948,672
Supplies	-	-	313	-	-	574,702
Other services and charges	-	-	5,315	24,874	-	112,363
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	648	7,787	23,115	682,307
Other disbursements	1,528	-	-	-	-	-
Total disbursements	1,528	-	20,449	32,661	24,679	3,318,044
Excess (deficiency) of receipts over (under) disbursements	3,218	-	12,690	534,914	(5,048)	(317,689)
Cash and investments - ending	$ 24,555	$ 121	$ 106,761	$ 1,111,398	$ 73,569	$ 2,420,418

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	MVH Restricted	Park Non-Revert. Capital	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat
Cash and investments - beginning	$ 217,937	$ 27,718	$ 38,705	$ 2,705,332	$ 629,364	$ 201,612
Receipts:						
Taxes		-	-	-	-	-
Licenses and permits		-	20	-	-	-
Intergovernmental receipts		-	-	-	-	100,045
Charges for services		67,842	-	-	-	-
Fines and forfeits		-	-	-	-	-
Other receipts	1,924,152	175,675	15,505	-	90,671	71,982
Total receipts	1,924,152	243,517	15,525	-	90,671	172,027
Disbursements:						
Personal services		-	-	-	20,741	-
Supplies		-	-	-	-	-
Other services and charges		-	-	-	-	-
Debt service - principal and interest		-	-	-	-	-
Capital outlay		121,264	-	3,150	-	-
Other disbursements	1,462,581	20,255	-	-	18,523	-
Total disbursements	1,462,581	141,519	-	3,150	39,264	-
Excess (deficiency) of receipts over (under) disbursements	461,571	101,998	15,525	(3,150)	51,407	172,027
Cash and investments - ending	$ 679,508	$ 129,716	$ 54,230	$ 2,702,182	$ 680,771	$ 373,639

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Sex and Violent Offender	Sheriff Pension Trust	Supplemental Public Defender S	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	$ -	$ -	$ 298,339	$ 1	$ 107,407	$ 2,573
Receipts:						
Taxes	-	-	-	7,962	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	23,730	-
Fines and forfeits	2,330	-	-	-	-	-
Other receipts	60	14,257	48,952	45,297	-	-
Total receipts	2,390	14,257	48,952	53,259	23,730	-
Disbursements:						
Personal services	-	14,257	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	58,650	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	53,257	-	213
Total disbursements	-	14,257	-	53,257	58,650	213
Excess (deficiency) of receipts over (under) disbursements	2,390	-	48,952	2	(34,920)	(213)
Cash and investments - ending	$ 2,390	$ -	$ 347,291	$ 3	$ 72,487	$ 2,360

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Comm. Cert Sale Fees	Certificate Sale Surplus	GAL/CASA	Auditor's Ineligible Deduction
Cash and investments - beginning	$ 1,307	$ 420,767	$ 2,273	$ 2,977	$ 151,976	$ 58,662
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	22,192	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	500	-
Other receipts	54,175	171,675	-	-	12,894	-
Total receipts	54,175	171,675	-	-	35,586	-
Disbursements:						
Personal services	-	-	-	-	-	11,951
Supplies	-	-	-	-	609	-
Other services and charges	-	-	-	-	12,664	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	671	-
Other disbursements	54,175	139,394	-	-	-	-
Total disbursements	54,175	139,394	-	-	13,944	11,951
Excess (deficiency) of receipts over (under) disbursements	-	32,281	-	-	21,642	(11,951)
Cash and investments - ending	$ 1,307	$ 453,048	$ 2,273	$ 2,977	$ 173,618	$ 46,711

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Co. Elec. Officials Training	Daviess County Park Board	Co. Offender Transportation	Statewide E-911	Reassessment - 2017	Co. LOIT 2016 Spec. Dist.
Cash and investments - beginning	$ 34,139	$ 2,119	$ 3,876	$ 1,006,840	$ 1,631,690	$ 503,568
Receipts:						
Taxes	-	-	-	-	94,515	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	410,635	8,807	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	375	-	-	-
Other receipts	4,746	-	-	-	22,920	-
Total receipts	4,746	-	375	410,635	126,242	-
Disbursements:						
Personal services	-	-	-	186,694	234,327	-
Supplies	-	-	-	-	3,018	-
Other services and charges	-	-	-	24,454	111,974	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	404,778	67,194	-
Other disbursements	319	-	-	-	-	-
Total disbursements	319	-	-	615,926	416,513	-
Excess (deficiency) of receipts over (under) disbursements	4,427	-	375	(205,291)	(290,271)	-
Cash and investments - ending	$ 38,566	$ 2,119	$ 4,251	$ 801,549	$ 1,341,419	$ 503,568

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Pros. Forfeiture Proceedings	Juvenile Probation Administrat	Supplemental Adult Probation S	Law Enf Cont Ed To Be Disburse	Drug Buy Money	Self Insurance Fund
Cash and investments - beginning	$ 30,181	$ 121,977	$ 817,199	$ 50,566	$ 22,781	$ 2,741,342
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,187	1,735	71,232	1,800	-	-
Other receipts	-	743	-	3,548	-	3,358,302
Total receipts	4,187	2,478	71,232	5,348	-	3,358,302
Disbursements:						
Personal services	-	-	22,692	-	-	-
Supplies	-	-	3,078	-	-	-
Other services and charges	-	11,934	15,187	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,789	-	-	-
Other disbursements	29,950	-	-	3,548	-	2,615,491
Total disbursements	29,950	11,934	42,746	3,548	-	2,615,491
Excess (deficiency) of receipts over (under) disbursements	(25,763)	(9,456)	28,486	1,800	-	742,811
Cash and investments - ending	$ 4,418	$ 112,521	$ 845,685	$ 52,366	$ 22,781	$ 3,484,153

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Payroll Clearing	Settlement	Wheel Tax/Surtax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	$ 27,942	$ -	$ -	$ -	$ -	$ -
Receipts:						
Taxes	163,471	960,116	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	846,018	-	-	-	-
Charges for services	-	524,551	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,752,369	19,422,115	802,630	353,072	8,020	339,929
Total receipts	2,915,840	21,752,800	802,630	353,072	8,020	339,929
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	768	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	130,934	-	-	-	-
Other disbursements	2,916,939	21,621,098	802,630	353,072	8,020	339,929
Total disbursements	2,916,939	21,752,800	802,630	353,072	8,020	339,929
Excess (deficiency) of receipts over (under) disbursements	(1,099)	-	-	-	-	-
Cash and investments - ending	$ 26,843	$ -	$ -	$ -	$ -	$ -

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	LIT Property Tax Relief	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	$ 217,122	$ -	$ 632	$ 150	$ 189	$ 810
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,430
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,256	-	-	-	-
Other receipts	2,095,374	-	7,617	900	2,198	-
Total receipts	2,095,374	1,256	7,617	900	2,198	7,430
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,105,343	-	7,492	1,049	2,211	7,769
Total disbursements	2,105,343	-	7,492	1,049	2,211	7,769
Excess (deficiency) of receipts over (under) disbursements	(9,969)	1,256	125	(149)	(13)	(339)
Cash and investments - ending	$ 207,153	$ 1,256	$ 757	$ 1	$ 176	$ 471

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Coroners Training & Con't Edu	Interstate Compact - State Sha	Mortgage Recording Fees - Stat	Child Restraint Violations Fin	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	$ 196	$ -	$ 262	$ 175	$ -	$ 423
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10	-	-	-	-	187,934
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	500	-	-	-	-
Other receipts	3,852	-	2,878	1,075	356	-
Total receipts	3,862	500	2,878	1,075	356	187,934
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,809	499	2,919	1,149	356	187,577
Total disbursements	3,809	499	2,919	1,149	356	187,577
Excess (deficiency) of receipts over (under) disbursements	53	1	(41)	(74)	-	357
Cash and investments - ending	$ 249	$ 1	$ 221	$ 101	$ -	$ 780

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	LIT Certified Shares	CEDIT County Share	93.563 Prosecutor IV-D Pca Fee	93.563 Title IV-D Inc. (Co.)	93.563 Pros IV-D Incent Post 1	93.563 Clerk IV-D Incentive Po
Cash and investments - beginning	$ 334,938	$ 1,588,299	$ 3,247	$ 72,808	$ 152,695	$ 95,407
Receipts:						
Taxes	-	1,349,737	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,087	22,699	15,087
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,832,448	-	626	-	-	-
Total receipts	8,832,448	1,349,737	626	15,087	22,699	15,087
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	253,575	-	-	-	-
Debt service - principal and interest	-	92,058	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,383,761	-	684	12,300	-	7,931
Total disbursements	8,383,761	345,633	684	12,300	-	7,931
Excess (deficiency) of receipts over (under) disbursements	448,687	1,004,104	(58)	2,787	22,699	7,156
Cash and investments - ending	$ 783,625	$ 2,592,403	$ 3,189	$ 75,595	$ 175,394	$ 102,563

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	CAGIT Certified Shares	CEDIT Certified Shares	Explorer Program Post 2314	Opioid Restricted Funds	Opioid Unrestricted Funds	Sheriff Law Enforce.Cont.Ed.Pr
Cash and investments - beginning	$ 293	$ 85	$ 1,112	$ -	$ -	$ 2,881
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	90	142,354	60,547	674
Total receipts	-	-	90	142,354	60,547	674
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	844	-	-	-
Total disbursements	-	-	844	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(754)	142,354	60,547	674
Cash and investments - ending	$ 293	$ 85	$ 358	$ 142,354	$ 60,547	$ 3,555

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Jury Fee	Comm. Correc. Proj. Inc.	Ditch Maint. Bennington	Ditch Maint. Hawes	Ditch Maint. Shufflebarger	Ditch Maint. Smothers (Dillon)
Cash and investments - beginning	$ 81,943	$ -	$ 74,670	$ 7,475	$ 10,758	$ 69,155
Receipts:						
Taxes	-	-	107,312	3,035	1,554	23,325
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,491	35	-	236	-	-
Total receipts	2,491	35	107,312	3,271	1,554	23,325
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	23,624	-	-	7,275
Total disbursements	-	-	23,624	-	-	7,275
Excess (deficiency) of receipts over (under) disbursements	2,491	35	83,688	3,271	1,554	16,050
Cash and investments - ending	$ 84,434	$ 35	$ 158,358	$ 10,746	$ 12,312	$ 85,205

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Ditch Maint. South Smothers	Ditch Maint. Tucker	Ditch Maint. Vertrees	Ditch Maint. Weaver	Ditch Maint. Graham	Donations - Training Dog
Cash and investments - beginning	$ 93,567	$ 53,327	$ 40,061	$ 58,517	$ 1,932	$ 2,142
Receipts:						
Taxes	5,098	4,037	4,310	5,208	765	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	5,098	4,037	4,310	5,208	765	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	4,000	-	-
Total disbursements	-	-	-	4,000	-	-
Excess (deficiency) of receipts over (under) disbursements	5,098	4,037	4,310	1,208	765	-
Cash and investments - ending	$ 98,665	$ 57,364	$ 44,371	$ 59,725	$ 2,697	$ 2,142

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Donation - Strategic Resp. Unit	Donations - R.A.R.E. Program	Donations - Adult Protect. Serv.	TIF Capital Projects - Gpc Red	TIF Capital Projects - Westgat	Dav. Co. Annex Project Bond
Cash and investments - beginning	$ 2,246	$ 385	$ -	$ 814,901	$ 360,261	$ 27,403
Receipts:						
Taxes	-	-	-	1,451,156	137,002	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	131	5,000	-	-	-
Total receipts	-	131	5,000	1,451,156	137,002	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,723	-	-
Debt service - principal and interest	-	-	-	1,535,822	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	150	-	31,029	-
Total disbursements	-	-	150	1,538,545	31,029	-
Excess (deficiency) of receipts over (under) disbursements	-	131	4,850	(87,389)	105,973	-
Cash and investments - ending	$ 2,246	$ 516	$ 4,850	$ 727,512	$ 466,234	$ 27,403

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	D.C. Annex Proj./ Co. Portion	West Boggs	West Boggs Donation Fund	Lake Enhancement	Elder Abuse Prev. COVID grant	93.074 Public Health Emerg. Re
Cash and investments - beginning	$ 4,597	$ 398,087	$ 3,189	$ 23,769	$ -	$ (3,443)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,500	-
Charges for services	-	1,488,942	7,500	37,856	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	20,010	-	-	-	22,917
Total receipts	-	1,508,952	7,500	37,856	7,500	22,917
Disbursements:						
Personal services	-	673,986	-	-	7,480	7,945
Supplies	-	174,070	-	-	-	-
Other services and charges	-	477,202	-	-	-	11,292
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	91,689	-	-	-	-
Other disbursements	-	9,190	-	18,336	-	-
Total disbursements	-	1,426,137	-	18,336	7,480	19,237
Excess (deficiency) of receipts over (under) disbursements	-	82,815	7,500	19,520	20	3,680
Cash and investments - ending	$ 4,597	$ 480,902	$ 10,689	$ 43,289	$ 20	$ 237

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	20.106 Airport Improvement Gra	20.106 Airport Imp. Grant 2	20.106 Airport Improv. Grant 3	16.XXX Sheriff Federal Enforce	Prosecutor Federal Enforcement	11.558 ARRA St. Broadband Data
Cash and investments - beginning	$ 13,000	$ 14,342	$ -	$ 402	$ 129	$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	39,385	4,598	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	39,385	4,598	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,000	-	31,106	-	-	-
Total disbursements	13,000	-	31,106	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(13,000)	-	8,279	4,598	-	-
Cash and investments - ending	$ -	$ 14,342	$ 8,279	$ 5,000	$ 129	$ 1,000

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Daviess Co. Vaccine Program	Airport Runway Grant	Airport Taxiway Grant	CDBG Housing Rehab	Daviess Recovery Access	Justice Partners Add. Resp.
Cash and investments - beginning	$ 34	$ 776	$ 118	$ -	$ 36,586	$ 49,023
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	142,854	33,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	142,854	33,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	142,854	41,362	35,346
Total disbursements	-	-	-	142,854	41,362	35,346
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(8,362)	(35,346)
Cash and investments - ending	$ 34	$ 776	$ 118	$ -	$ 28,224	$ 13,677

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	SARS-CoV-2 Testing Grant	SARS COVID Testing Grant 2	Dept of Health Immunization Pr	Immunization Coop Agreements	LHD School Liaison Grant
Cash and investments - beginning	$ 37,055	$ 159	$ 16,306	$ 7,867	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	100,000	-	18,832	-	220,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	100,000	-	18,832	-	220,000
Disbursements:					
Personal services	-	-	30,750	-	155,603
Supplies	-	-	1,496	-	7,967
Other services and charges	-	-	425	-	10,530
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	62,083	-	-	4,279	-
Total disbursements	62,083	-	32,671	4,279	174,100
Excess (deficiency) of receipts over (under) disbursements	37,917	-	(13,839)	(4,279)	45,900
Cash and investments - ending	$ 74,972	$ 159	$ 2,467	$ 3,588	$ 45,900

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	American Rescue Plan Act -ARPA	Airport Rescue Grant-ARPA	Community Corrections Grant	L.H.D. Trust Account	Boater Safety Education
Cash and investments - beginning	$ 3,239,021	$ 32,000	$ 10,082	$ 28,569	$ 5,648
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,239,021	-	-	20,232	7,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	3,239,021	-	-	20,232	7,500
Disbursements:					
Personal services	-	-	-	20,153	7,309
Supplies	-	-	188	-	-
Other services and charges	-	-	54	-	471
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	32,000	-	-	4,504
Total disbursements	-	32,000	242	20,153	12,284
Excess (deficiency) of receipts over (under) disbursements	3,239,021	(32,000)	(242)	79	(4,784)
Cash and investments - ending	$ 6,478,042	$ -	$ 9,840	$ 28,648	$ 864

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	Adult Protective Services	Loc. Rd. & Bridge Match	Lively Lakefront-Playground	Project Lifesaver Program	IRACS Program
Cash and investments - beginning	$ 19,472	$ 9,261	$ 2,704	$ 466	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,000,000	-	-	101,272
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	237,391	814,577	-	-	-
Total receipts	237,391	1,814,577	-	-	101,272
Disbursements:					
Personal services	238,892	-	-	-	-
Supplies	199	-	-	-	-
Other services and charges	5,335	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	671	815,201	-	-	-
Other disbursements	-	-	2,100	-	91,038
Total disbursements	245,097	815,201	2,100	-	91,038
Excess (deficiency) of receipts over (under) disbursements	(7,706)	999,376	(2,100)	-	10,234
Cash and investments - ending	$ 11,766	$ 1,008,637	$ 604	$ 466	$ 10,234

DAVIESS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

	IRACS Sheriff portion	Law Enforcement Training	Community Corrections Grant 2	SWI Affecting Addiction Allian	Totals
Cash and investments - beginning	$ -	$ -	$ 1,769	$ -	$ 47,327,617
Receipts:					
Taxes	-	-	-	-	23,964,230
Licenses and permits	-	-	-	-	218,169
Intergovernmental receipts	40,000	15,730	-	80,950	11,027,373
Charges for services	-	-	-	-	3,024,026
Fines and forfeits	-	-	-	-	559,145
Other receipts	-	-	288,657	-	50,897,738
Total receipts	40,000	15,730	288,657	80,950	89,690,681
Disbursements:					
Personal services	-	-	275,848	-	16,799,992
Supplies	-	-	2,449	-	2,169,729
Other services and charges	-	-	11,387	-	6,243,853
Debt service - principal and interest	-	-	-	-	1,627,880
Capital outlay	-	-	-	-	4,989,118
Other disbursements	21,340	8,773	-	80,927	49,205,169
Total disbursements	21,340	8,773	289,684	80,927	81,035,741
Excess (deficiency) of receipts over (under) disbursements	18,660	6,957	(1,027)	23	8,654,940
Cash and investments - ending	$ 18,660	$ 6,957	$ 742	$ 23	$ 55,982,557

OTHER INFORMATION

DAVIESS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 584,563	$ 471,889

DAVIESS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CAT Financial Services	2019 CAT Wheeled Loader/Excavator	$ 26,473	08/14/19	08/14/24
CAT Financial Services	2018 CAT Wheeled Loader	95,000	07/01/18	07/01/23
Ron Seal	Real Estate Lease Rental	3,600	09/01/22	09/01/25
Total governmental activities		125,073		
Total of annual lease payments		$ 125,073		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	Local Income Tax Revenue Bonds Series 2018	$ 2,240,000	$ 20,000
Total governmental activities		2,240,000	20,000
Totals		$ 2,240,000	$ 20,000

DAVIESS COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2022

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	25,396,071
Improvements other than buildings	35,550,550
Machinery, equipment, and vehicles	10,118,278
Total governmental activities	177,661,328
Total capital assets	$ 177,661,328

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/.