

**2023 FINANCIAL STATEMENT**

**DAVISS COUNTY MISSOURI**

2023 ASSESSED VALUATION **\$ 166,016,833**

		2023 Salaries										
	Tax Rate Ceiling	Tax Rate Levied	Assessor	Collector / Treasurer	Coroner	County Clerk	Prosecuting Attorney	Public Administrator	Recorder	Sheriff	Presiding Commission	District Commission
General Revenue	0.4000	0.2717	\$50,024	\$50,024	\$16,053	\$50,024	\$156,214	\$31,210	\$50,024	\$58,716	\$36,036	\$33,696
Senate Bill 40	0.1000	0.0930										
Senior Services	0.0500	0.0500										
Delinquent Taxes, December 31, 2023 (included all political subdivisions)		\$1,871,968.00										

	Totals	01 General Fund	02 Road & Bridge Fund	03 Law Enforcement Sales Tax Fund	04 Assessment Fund	10 Frazier Trust Fund	11 Mays Trust Fund	16 Care Center Lease Fund	20 Domestic Violence Fund	21 Jackson Twp Grant Maintenance Fund	25 Capitol Improvements Fund	38 Veteran's Memorial Fund	48 ARPA Grant Fund	50 LATCF Grant
<b>BALANCE JANUARY 1, 2023</b>	<b>3,890,906.96</b>	<b>2,162,873.48</b>	<b>242,356.88</b>	<b>395,772.74</b>	<b>335,842.96</b>	<b>16,476.00</b>	<b>20,597.76</b>	<b>442,690.60</b>	<b>1,793.32</b>	<b>60,751.83</b>	<b>37,788.45</b>	<b>14,550.92</b>	<b>169,412.02</b>	<b>0.00</b>
<b>Receipts:</b>														
Property Tax	827,553.74	451,118.77			176,434.97									
Sales/Use Tax	2,405,157.30	744,330.55	916,495.42	744,331.33										
Intergovernmental Revenue	4,910.00									4,910.00				
Fees	491,564.84	481,334.39		3,772.45						4,910.00				
Recoupments	31,664.00	31,664.00		0.00						6,000.00				
Charges for Services	724,700.94		616,755.59		19,633.35			88,200.00				112.00		
Reimbursements	176,531.03	64,325.55		75,377.48	36,828.00									
Licenses and Permits	17,477.94	17,477.94												
Grants	461,499.22	1,062.11	410,437.11										0.00	50,000.00
Interest Income	47,337.28	37,793.69	3,409.59	1,821.92	1,373.30	166.87	74.12	1,553.93	7.57	222.19	608.84	133.01	172.25	
Miscellaneous	1,028.81	1,028.81												
Transfers In	70,505.26	1,823.69	7,128.59		61,553.00									
<b>Total Receipts</b>	<b>5,059,930.38</b>	<b>1,831,959.50</b>	<b>1,954,226.30</b>	<b>825,303.18</b>	<b>295,822.62</b>	<b>166.87</b>	<b>74.12</b>	<b>89,753.93</b>	<b>485.57</b>	<b>11,132.19</b>	<b>608.84</b>	<b>245.01</b>	<b>172.25</b>	<b>50,000.00</b>
<b>Disbursements:</b>														
Assessor	347,306.00	61,553.00			285,753.00									
County Commission	104,738.05	104,738.05												
County Clerk	123,491.69	123,491.69												
Elections	25,002.77	25,002.77												
Buildings & Grounds	130,832.86	130,832.86												
General Office Expense	120,768.69	120,768.69												
Employee Fringe Benefits	143,623.25	143,623.25												
Collector/Treasurer	118,914.65	118,914.65												
Coroner	32,416.69	32,416.69												
Recorder of Deeds	92,012.54	92,012.54												
Circuit Clerk / Jury	22,653.84	22,653.84												
Court Administration	9,458.88	9,458.88												
Court Security	78,596.58	78,596.58												
Emergency Planning	10,125.00	10,125.00												
Public Administrator	34,880.40	34,880.40												
Prosecuting Attorney	241,266.27	241,266.27												
Juvenile Officer	31,000.15	31,000.15												
Road & Bridge	1,292,064.21		1,292,064.21											
Sheriff	632,237.91	41,141.04		591,096.87										
DDRJ	122,419.97	122,419.97												
Domestic Violence	0.00							0.00						
Capitol Improvements	0.00													
Trusts	0.00					0.00	0.00				0.00			
Grants	136,171.00									0.00			136,171.00	0.00
Care Center	106,857.42							106,857.42						
Transfers Out	0.00													
Adjustment	1,150.52			1,150.52										
Other	174.00													
<b>Total Disbursements</b>	<b>3,958,163.34</b>	<b>1,544,896.32</b>	<b>1,292,064.21</b>	<b>592,247.39</b>	<b>285,753.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,857.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>174.00</b>	<b>136,171.00</b>	<b>0.00</b>
<b>BALANCE DECEMBER 31, 2023</b>	<b>4,992,674.00</b>	<b>2,449,936.86</b>	<b>904,518.97</b>	<b>628,828.53</b>	<b>345,912.58</b>	<b>16,642.87</b>	<b>20,671.88</b>	<b>425,587.11</b>	<b>2,298.89</b>	<b>71,884.02</b>	<b>38,397.29</b>	<b>14,621.93</b>	<b>23,413.27</b>	<b>50,000.00</b>

The above represents activity and balances in all county funds administered by the County Commission.

	Totals	05 PA Training Fund	28 PA Check Adm. Handling Fund	06 Law Enforcement Training Fund	07 Sheriff Civil Fees Fund	34 & 35 Sheriff Grants Fund	42 Inmate Security Fund	43 Sheriff's Revolving Fund	45 Equitable Sharing-NITRO	08 Election Services Fund	51 Election Equip	09 Tax Maintenance Fund	23 Local Emrg Planning Comm. Fund	40 Senior Services Fund	46 Emergency Planning	14 Recorder's User Fee	26 Rec Tech Fund
<b>BALANCE JANUARY 1, 2023</b>	<b>159,247.66</b>	<b>9,722.27</b>	<b>21,702.35</b>	<b>1,093.23</b>	<b>6,192.92</b>	<b>2,752.55</b>	<b>8,815.32</b>	<b>12,374.59</b>	<b>553.28</b>	<b>434.52</b>	<b>6,458.28</b>	<b>36,875.50</b>	<b>3,391.80</b>	<b>18,334.57</b>	<b>4,980.97</b>	<b>24,182.95</b>	<b>1,382.56</b>
<b>Receipts:</b>																	
Fees/Other	63,524.45	3,027.59		2,406.50	6,320.00	5,779.02	7,349.38	2,000.00		1,094.69	5,800.00	19,556.95	2,476.07	745.00		4,258.00	2,711.25
Interest	866.68	49.78	78.82	1.39	31.81	30.57	31.98	48.65	2.01	3.36		228.27		39.48		310.49	10.09
Intergovernmental / Taxes	94,339.20													80,993.94	13,345.26		
Misc	0.00																
Adjustment				611.98	518.90												
Transfer In	2,186.32		175.00				49.65			1,961.67							
<b>Total Receipts</b>	<b>162,047.53</b>	<b>3,077.97</b>	<b>253.82</b>	<b>3,019.87</b>	<b>6,870.71</b>	<b>5,809.59</b>	<b>7,431.01</b>	<b>2,048.65</b>	<b>2.01</b>	<b>3,059.72</b>	<b>5,800.00</b>	<b>19,785.22</b>	<b>2,476.07</b>	<b>81,778.40</b>	<b>13,345.26</b>	<b>4,568.49</b>	<b>2,721.34</b>
<b>Disbursements:</b>																	
Elections	7,728.67									1,961.67	5,765.00						
Tax Collections	13,092.94											13,092.94					
Recorder	3,870.43															3,544.29	326.14
LEPC	0.00																
Prosecutin Attorney	200.00	0.00	200.00														
Public Health	0.00																
Sheriff	22,957.82			4,413.90	4,722.22	3,493.11	8,883.59	445.00									
Senior Services	75,500.00													75,500.00			
Emergency	17,990.89												2,108.00		15,882.89		
Adjustment	0.00																
Transfers out	0.00																
<b>Total Disbursements</b>	<b>141,338.75</b>	<b>0.00</b>	<b>200.00</b>	<b>4,413.90</b>	<b>4,722.22</b>	<b>3,493.11</b>	<b>9,883.59</b>	<b>445.00</b>	<b>0.00</b>	<b>1,961.67</b>	<b>5,765.00</b>	<b>13,092.94</b>	<b>2,108.00</b>	<b>75,500.00</b>	<b>15,882.89</b>	<b>3,544.29</b>	<b>326.14</b>
<b>BALANCE DECEMBER 31, 2023</b>	<b>179,956.44</b>	<b>12,799.64</b>	<b>21,756.17</b>	<b>(300.80)</b>	<b>8,341.41</b>	<b>5,069.03</b>	<b>6,362.74</b>	<b>13,978.24</b>	<b>555.29</b>	<b>1,532.57</b>	<b>6,493.28</b>	<b>43,567.78</b>	<b>3,759.87</b>	<b>24,612.97</b>	<b>2,443.34</b>	<b>25,207.15</b>	<b>3,777.76</b>
<b>The above represents activity and balances in all county funds not administered by the County Commission, but by the appropriate elected official or elected/appointed board.</b>																	
<b>SCHOOL FUNDS</b>																	
<b>Beginning Balance</b>	<b>164,677.21</b>																
Fines And Forfeitures	215,827.52																
Interest	276.36																
<b>Total Amount Available</b>	<b>380,781.09</b>																
<b>Disbursements to School Districts:</b>																	
Pattonsburg R2	28,412.54																
North Daviess R3	11,952.88																
Gallatin R5	106,925.20																
Winston R6	25,473.31																
Tri-County R7	27,334.82																
Breckenridge CR1	0.00																
Hamilton CR2	7,837.94																
Cameron R1	3,384.03																
Harrison County R2	783.80																
Harrison County R4	3,723.02																
<b>Total Disbursements</b>	<b>215,827.52</b>																
<b>Ending Cash Balance</b>	<b>164,953.57</b>																

I, Rachel Taylor, the duly authorized agent appointed by the County Commission of Daviess County, State of Missouri, to prepare for publication the financial statement as required by section 50.800, RSMo, hereby certify that I have diligently checked the records of the County and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo. for the year ending December 31, 2023, and especially I have checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown.

3/12/2024

Funds handled through the County Treasurer, for which acts as an agent are listed below. No warrants are drawn on these funds, and hence only the total receipts, disbursements, and balances are shown as follows:

<b>12 Treasurer Ex-Officio Fund</b>			<b>27 PA Retirement</b>	
<b>Beginning Balance</b>	\$0.00		<b>Beginning Balance</b>	\$0.00
Revenues	\$9,794.19		Revenues	\$5,049.00
Disbursements	\$9,794.19		Disbursements	\$3,366.00
<b>Ending Balance</b>	<b>\$0.00</b>		<b>Ending Balance</b>	<b>\$1,683.00</b>
<b>13 Fines</b>			<b>29 Pros Attorney Deling Tax</b>	
<b>Beginning Balance</b>	\$164,677.21		<b>Beginning Balance</b>	\$1.64
Revenues	\$121,418.36		Revenues	\$0.00
Disbursements	\$215,827.52		Disbursements	\$0.00
<b>Ending Balance</b>	<b>\$70,268.05</b>		<b>Ending Balance</b>	<b>\$1.64</b>
<b>15 Criminal Costs Funds</b>			<b>31 PA Forfeiture Fund</b>	
<b>Beginning Balance</b>	\$60.00		<b>Beginning Balance</b>	\$350.45
Revenues	\$292,067.92		Revenues	\$5.60
Disbursements	\$292,050.09		Disbursements	\$0.00
<b>Ending Balance</b>	<b>\$77.83</b>		<b>Ending Balance</b>	<b>\$356.05</b>
<b>18 Unclaimed Fees</b>			<b>33 Sheriff Forfeitures Fund</b>	
<b>Beginning Balance</b>	\$2,512.86		<b>Beginning Balance</b>	\$0.37
Revenues	\$0.00		Revenues	\$0.00
Disbursements	\$0.00		Disbursements	\$0.00
<b>Ending Balance</b>	<b>\$2,512.86</b>		<b>Ending Balance</b>	<b>\$0.37</b>
<b>19 Overplus Fund</b>			<b>34 Law Enforcement POST Grant</b>	
<b>Beginning Balance</b>	\$37,026.02		<b>Beginning Balance</b>	\$4,473.21
Revenues	\$200.11		Revenues	\$0.00
Disbursements	\$0.00		Disbursements	\$0.00
<b>Ending Balance</b>	<b>\$37,226.13</b>		<b>Ending Balance</b>	<b>\$4,473.21</b>
<b>22 County Employees Retirement Fund</b>			<b>36 Bond Forfeitures Fund</b>	
<b>Beginning Balance</b>	\$8,282.10		<b>Beginning Balance</b>	\$16,567.21
Revenues	\$117,305.12		Revenues	\$73.41
Disbursements	\$116,556.28		Disbursements	\$0.00
<b>Ending Balance</b>	<b>\$9,030.94</b>		<b>Ending Balance</b>	<b>\$16,640.62</b>
<b>24 Central Dispatch for Emergency Services</b>			<b>41 Dep Sheriff Salary Supplemental Revenue</b>	
<b>Beginning Balance</b>	\$0.00		<b>Beginning Balance</b>	\$0.00
Revenues	\$744,331.29		Revenues	\$2,880.00
Disbursements	\$744,321.67		Disbursements	\$2,880.00
<b>Ending Balance</b>	<b>\$0.00</b>		<b>Ending Balance</b>	<b>\$0.00</b>
Fund held in trust by Grundy County for the Benefit of Grundy and Daviess County. <i>Disbursements are made to Children's Mercy Hospital as funds are available from interest. \$4,000 paid by Daviess County.</i>			Fund held in a trust by Daviess County for the Benefit of Daviess County. <i>Disbursements cannot be made from this trust to the County until the net cash value reaches twenty-six million dollars (\$26,000,000). Thereafter, 5% may be disbursed annually.</i>	
<b>Fitch Fund Cash</b>			<b>Murray Family Trust</b>	
<b>Beginning Balance</b>	\$8,995.90		<b>Beginning Balance</b>	\$10,258.83
Revenues	\$1,619.82		Revenues	
Disbursements	\$4,000.00		Disbursements	
<b>Ending Balance</b>	<b>\$6,615.72</b>		<b>Ending Balance</b>	<b>\$10,258.83</b>
<b>Fitch Fund CDs</b>				
<b>Beginning Balance</b>	\$131,422.77			
Revenues	\$0.00			
Disbursements	\$0.00			
<b>Ending Balance</b>	<b>\$131,422.77</b>			