



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

SCHEDULED

MEETING ATTACHMENTS (ID # 5239)

Meeting: 02/19/21 02:30 PM

Department: County Clerk

Category: Meeting Items

Prepared By: Paula Brumfield

Initiator: Paula Brumfield

Sponsors:

DOC ID: 5239

Meeting Attachments

ATTACHMENTS:

- 021921 FINANCIAL STATEMENT 2020 - County Clerk (PDF)

**2020 FINANCIAL STATEMENT
CHRISTIAN COUNTY, MISSOURI**

COUNTY FUNDS	BALANCE 1/1/2020	RECEIPTS & TRANSFERS IN	DISBURSEMENTS & TRANSFERS OUT	BALANCE 12/31/2020
101 - Christian County General Fund	\$ 6,395,892.82	\$ 11,284,914.65	\$ 12,749,434.83	\$ 4,931,372.64
201 - Co. Law Enforcement	946,417.95	6,109,994.36	3,816,883.60	3,239,528.71
205 - Federal Forfeiture I	110,507.21	26,230.34	23,980.59	112,756.96
208 - Law Enforcement Training	6,801.80	20,353.56	17,102.14	10,053.22
210 - Civil Process	5,202.40	50,223.67	13,011.27	42,414.80
212 - Inmate Prisoner Detainee Security	21,606.64	12,335.08	1,563.75	32,377.97
215 - Sheriff's Conceal Carry	227,028.76	86,387.49	51,565.42	261,850.83
219 - Family Violence	-	2,660.00	2,660.00	-
220 - L.E.P.C.	16,341.32	3,568.34	51.78	19,857.88
221 - Road Sales Tax	1,091,351.83	5,746,699.58	5,374,569.87	1,463,481.54
222 - CART	797.22	1,507,335.04	1,507,383.19	749.07
231 - Common I	1,837,762.09	2,322,666.99	2,123,309.57	2,037,119.51
232 - Common II	1,190,984.45	2,127,995.41	2,071,792.24	1,247,187.62
233 - Bridge	823,553.68	234,050.69	1,400.87	1,056,203.50
241 - Assessment	1,442,220.98	963,148.62	758,715.73	1,646,653.87
250 - L.E.S.T	194,399.65	2,679,565.44	2,736,692.09	137,273.00
255 - L.E.R.F.	34,463.77	35,056.15	-	69,519.92
260 - P.A. Training	3,341.94	5,984.09	2,035.46	7,290.57
265 - Delinquent Taxes	34,022.04	14,537.46	24,891.94	23,667.56
268 - Adm. Handling Cost	59,506.64	310,425.54	327,917.96	42,014.22
269 - Law Library	7,594.81	22,313.54	22,727.42	7,180.93
271 - Record Retention	311,815.85	50,544.73	98,759.50	263,601.08
272 - Record Technology	346,862.74	123,720.51	91,106.09	379,477.16
275 - Tax Maintenance	151,555.39	133,010.47	138,395.83	146,170.03
280 - Building Inspection	521,424.00	370,614.87	234,810.32	657,228.55
285 - County Elections	2,827.37	322,140.88	290,080.44	34,887.81
288 - Elections 5%	20,065.68	15,376.21	197.98	35,243.91
289 - HAVA	14,980.50	17,249.02	10,267.80	21,961.72
420 - Stone Hollow NID	35,023.96	25,969.71	24,961.75	36,031.92
425 - Building Bond Retirement	-	-	-	-
430 - River Downs West NID	35,297.27	46,472.38	43,675.64	38,094.01
450 - Project Fund - Judicial Expansion	2,077.16	311.01	2,388.17	-
455 - 2017 Bond Debt Service Fund	-	627,900.00	627,900.00	-
550 - 2020 CARES Act Funding	-	10,432,466.27	7,127,766.59	3,304,699.68
555 - ELECTIONS-2020 CARES ACT	-	60,816.85	60,816.85	-
701 - Ozark Fire - FPD # 1	-	3,469,310.69	3,469,310.69	-
702 - Nixa Fire - FPD # 2	-	3,625,759.98	3,625,759.98	-
703 - Brookline Fire - FPD # 3	-	16,351.36	16,351.36	-
704 - Rogersville Fire - FPD # 4	-	144,195.01	144,195.01	-
705 - Clever Fire - FPD # 5	-	273,722.17	273,722.17	-
706 - Billings Fire - FPD # 6	-	187,303.87	187,303.87	-
707 - Highlandville Fire - FPD # 7	-	300,222.21	300,222.21	-
708 - Sparta Fire - FPD # 8	-	271,661.42	271,661.42	-
709 - Chadwick Fire - FPD # 9	-	63,808.78	63,808.78	-
711 - Chadwick R - 1 School	-	93,156.82	93,156.82	-
712 - Nixa R - 2 School	-	105,337.08	105,337.08	-
713 - Sparta R - 3 School	-	15,388.89	15,388.89	-
714 - Billings R - 4 School	-	5,805.69	5,805.69	-
715 - Clever R - 5 School	-	17,289.06	17,289.06	-
716 - Ozark R - 6 School	-	110,773.35	110,773.35	-
717 - Spokane R - 7 School	-	18,902.85	18,902.85	-
718 - Bradleyville R - 8 School	-	4,601.39	4,601.39	-
719 - Marionville R - 9 School	-	46.07	46.07	-
720 - Republic R - 10 School	-	908.89	908.89	-
721 - Ava R - 17 (R-1) School	-	1,253.27	1,253.27	-
722 - Logan Rogersville (LR R-71)	-	4,954.10	4,954.10	-
723 - Fordland R - 78 School	-	122.85	122.85	-
740 - Billings Special Road	-	353,694.77	353,694.77	-
742 - Garrison Special Road	-	11,391.79	11,391.79	-
744 - Ozark Special Road	-	714,628.63	714,628.63	-
745 - Selmore Special Road	-	36,828.68	36,828.68	-

**2020 FINANCIAL STATEMENT
CHRISTIAN COUNTY, MISSOURI**

COUNTY FUNDS	BALANCE 1/1/2020	RECEIPTS & TRANSFERS IN	DISBURSEMENTS & TRANSFERS OUT	BALANCE 12/31/2020
746 - South Sparta Special Road	-	20,822.30	20,822.30	-
747 - Stoneshire Special Road	-	5,337.89	5,337.89	-
760 - R.O.W. & WATERSHED	22,251.00	-	-	22,251.00
761 - Ambulance	-	1,587,107.02	1,587,107.02	-
762 - C.E.R.F.	13.79	938,257.27	927,646.87	10,624.19
763 - Health Department	-	297.24	297.24	-
764 - Junior College	-	2,285,250.48	2,285,250.48	-
765 - Library	-	2,725,143.02	2,725,143.02	-
766 - Senate Bill 40	-	1,061,591.91	1,061,591.91	-
767 - Senior Citizens Service	-	665,162.84	665,162.84	-
770 - Capital Schools	57,079.15	243,490.27	232,440.99	68,128.43
771 - Tax Sales Surplus	35,219.86	133,952.71	84,326.75	84,845.82
772 - School Building Revolving	-	-	-	-
773 - Unclaimed Funds	13,077.78	-	2,723.21	10,354.57
780 - Drug Court	71,491.56	18,075.95	4,795.85	84,771.66
781 - DWI Court	62,945.38	39,547.07	9,670.04	92,822.41
782 - Veteran's Court	1,193.11	4,433.42	1,533.50	4,093.03
783 - Circuit Clerk *4108	71,297.81	1,916,997.25	1,166,291.77	822,003.29
784 - Circuit Clerk Account	696,574.72	80,214.67	776,789.39	-
785 - Recorder's Fund	62,866.98	1,055,776.57	1,019,831.51	98,812.04
786 - Collector's Fund Collections *2564	46,526,825.46	22,562,432.28	68,996,843.68	92,414.06
787 - Collector's Surtax	119,884.34	746,699.79	760,815.37	105,768.76
788 - Protested Tax	1,650.59	81,588.20	81,476.68	1,762.11
789 - Collector EFT Fund	4,611,410.82	73,002,255.76	24,158,549.37	53,455,117.21
790 - Sheriff's Fund *2001	10,962.52	279,196.44	268,025.70	22,133.26
791 - Commissary Fund *9461	63,376.62	312,661.88	262,091.19	113,947.31
792 - Detention Center *7689	79,673.88	64,612.74	63,877.52	80,409.10
793 - Evidence *7881	43,807.83	1,658.00	270.00	45,195.83
794 - Sheriff Escrow *7201	10,170.00	-	10,165.00	5.00
795 - Collector's Misc *3211	69,848.97	20,075,956.95	20,073,252.19	72,553.73
799 - Planning & Development Fees	-	-	-	-
998 - Pool Cash Fund - Schools	-	-	-	-
TOTALS	\$68,523,350.09	\$ 185,548,978.54	\$ 177,478,365.63	\$ 76,593,963.00

DEBT & LIABILITY

Bonded Debt	Balance 1/1/2020	Principal PRINCIPAL PAID	Principal Balance 12/31/2020	Interest & Fees
River Downs West NID Series 2014	\$ 518,437.36	\$ (24,234.25)	\$ 494,203.11	\$ 19,441.39
Stone Hollow - NID Series 2016	284,159.54	(16,715.27)	267,444.27	8,246.48
Judicial Center Special Obligation Bonds	8,585,000.00	(370,000.00)	8,215,000.00	257,900.00
Total Bonded Debt	\$ 9,103,437.36	\$ (410,949.52)	\$ 8,976,647.38	\$ 285,587.87

EMPLOYEE COMPENSATED LIABILITY \$603,583.17

TOTAL ASSESSED VALUATION

Real Estate	\$1,081,921,510
Personal Property	\$242,324,397
Railroad & Utilities	\$41,754,291
Total Assessed Valuation	\$1,366,000,198

PROPERTY TAX LEVIES

Description	Levy Amount
Countywide General Revenue	0.0664
Common I Road District	0.1026

**Subject to 50% sales tax rollback

DELINQUENT TAXES BY YEAR

	Real	Personal	Total
2020	\$ 34,893.65	30,897.03	65,790.68
2019	5,743.82	\$ 3,616.11	\$ 9,359.93
2018	2,691.40	1,945.88	4,637.28
2017	31.58	1,401.54	1,433.12
2016	16.64	1,677.35	1,693.99

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CHRISTIAN COUNTY, MISSOURI

COUNTY FUNDS	BALANCE 1/1/2020	RECEIPTS & TRANSFERS IN	DISBURSEMENTS & TRANSFERS OUT	BALANCE 12/31/2020
2015	6.21	1,692.57	1,698.78	
Total Amount of Delinquent Taxes	43,383.30	41,230.48	84,613.78	

We, Ralph Phillips, Hosea Bilyeu and Lynn Morris, duly elected commissioners of the County Commission of Christian, County, Missouri, and I, Kay Brown, County Clerk of said County, certify that the above and foregoing is a complete and correct statement of every item of information required in section RSMo 50.815 for the year ending December 31, 2020, and we have checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above foregoing totals based on reports provided by Amy Dent, County Auditor from TYLER, the county's accounting software.

ABSENT
Ralph Phillips, Presiding Commissioner

Lynn Morris 2/19/21
Lynn Morris, Eastern Commissioner



Hosea Bilyeu 2-19-21
Hosea Bilyeu, Western Commissioner

Kay Brown 2-19-21
Kay Brown, County Clerk