

2024 FINANCIAL STATEMENT
CHRISTIAN COUNTY, MISSOURI

COUNTY FUNDS	BALANCE 1/1/2024	RECEIPTS & TRANSFERS IN	DISBURSEMENTS & TRANSFERS OUT	BALANCE 12/31/2024
101 - Christian County General Fund	\$ 8,343,906.10	\$ 30,801,808.67	\$ 29,104,964.93	\$ 10,040,749.84
201 - Co. Law Enforcement	6,500,719.90	3,325,835.19	4,546,088.73	5,280,466.36
205 - Federal Forfeiture I	146,103.31	15,477.89	18,148.54	143,432.66
208 - Law Enforcement Training	8,269.25	14,093.35	14,696.69	7,665.91
210 - Civil Process	132,019.14	55,076.99	17,809.83	169,286.30
212 - Inmate Prisoner Detainee Security	18,616.53	11,816.84	11,923.19	18,510.18
215 - Sheriff's Conceal Carry	294,701.64	57,402.47	49,978.99	302,125.12
219 - Family Violence	-	3,185.00	3,185.00	-
220 - L.E.P.C.	25,477.59	24,127.54	117.88	49,487.25
221 - Road Sales Tax	4,861,567.03	6,308,519.59	5,308,157.51	5,861,929.11
222 - CART	6,167.01	2,475,388.05	2,476,347.99	5,207.07
231 - Common I	1,993,475.85	3,168,565.51	3,372,859.45	1,789,181.91
232 - Common II	1,334,340.11	3,218,099.41	3,132,794.19	1,419,645.33
233 - Bridge	1,821,982.46	1,354,854.77	1,770,311.89	1,406,525.34
235 - Road & Bridge Capital Requests	1,739,183.42	8,324,929.28	382,105.27	9,682,007.43
241 - Assessment	1,559,605.23	1,356,129.68	1,185,671.63	1,730,063.28
250 - L.E.S.T	531,416.40	3,292,999.60	3,384,614.98	439,801.02
255 - L.E.R.F.	171,113.77	55,530.06	62,084.60	164,559.23
256 - Building Capital Fund	-	1,852,660.27	972,571.72	880,088.55
260 - P.A. Training	9,524.57	8,295.48	5,996.57	11,823.48
265 - Delinquent Taxes	17,773.38	4,001.03	3,704.91	18,069.50
268 - Adm. Handling Cost	26,613.32	253,092.27	230,148.35	49,557.24
269 - Law Library	52,148.26	51,091.52	24,856.95	78,382.83
271 - Record Retention	166,004.32	40,350.09	10,867.14	195,487.27
272 - Record Technology	640,323.18	159,371.45	47,066.84	752,627.79
275 - Tax Maintenance	204,983.52	188,926.54	153,886.58	240,023.48
280 - Building Inspection	889,144.28	415,618.23	350,995.14	953,767.37
285 - County Elections	5,197.42	305,692.56	281,474.23	29,415.75
288 - Elections 5%	37,489.33	21,684.71	2,011.51	57,162.53
289 - HAVA	21,465.36	73,313.11	69,995.61	24,782.86
320 - CDBG Grant	-	-	-	-
420 - Stone Hollow NID	42,940.28	29,085.06	22,962.60	49,062.74
425 - Building Bond Retirement	-	-	-	-
430 - River Downs West NID	43,819.43	46,709.31	43,675.65	46,853.09
450 - Project Fund - Judicial Expansion	-	-	-	-
455 - 2017 Bond Debt Svc Fd - Jud. Exp.	-	626,000.22	626,000.00	0.22
550 - 2020 CARES Act Funding	-	-	-	-
555 - ELECTIONS-2020 CARES ACT	-	-	-	-
560 - ARPA Funds	14,564,618.33	429,824.77	12,333,426.79	2,661,016.31
701 - Ozark Fire - FPD # 1	811.05	5,465,356.30	5,466,167.35	-
702 - Nixa Fire - FPD # 2	3,912.15	4,647,620.22	4,651,532.37	-
703 - Brookline Fire - FPD # 3	-	89,305.11	89,305.11	-
704 - Rogersville Fire - FPD # 4	6.59	203,370.33	203,376.92	-
705 - Clever Fire - FPD # 5	6.96	347,599.74	347,606.70	-
706 - Billings Fire - FPD # 6	13.61	435,210.46	435,224.07	-
707 - Highlandville Fire - FPD # 7	13.58	392,133.05	392,146.63	-
708 - Sparta Fire - FPD # 8	19.75	328,318.88	328,338.63	-
709 - Chadwick Fire - FPD # 9	4.26	79,403.92	79,408.18	-
711 - Chadwick R - 1 School	37.08	56,103.01	56,072.09	68.00
712 - Nixa R - 2 School	25,524.92	93,181.47	114,453.89	4,252.50
713 - Sparta R - 3 School	231.34	12,898.14	10,383.42	2,746.06
714 - Billings R - 4 School	78.95	5,200.06	5,229.74	49.27
715 - Clever R - 5 School	88.96	17,080.82	17,040.32	129.46
716 - Ozark R - 6 School	4,402.54	93,962.29	89,797.55	8,567.28
717 - Spokane R - 7 School	149.47	9,845.09	9,836.85	157.71
718 - Bradleyville R - 8 School	-	2,557.11	2,557.11	-
719 - Marionville R - 9 School	-	66.54	66.54	-
720 - Republic R - 10 School	-	798.49	798.49	-
721 - Ava R - 17 (R-1) School	-	730.60	730.60	-
722 - Logan Rogersville (LR R-71)	50.58	4,839.12	4,889.07	0.63
723 - Fordland R - 78 School	-	421.43	421.43	-
740 - Billings Special Road	17.38	450,411.95	450,429.33	-
742 - Garrison Special Road	0.02	11,200.55	11,200.57	-
744 - Ozark Special Road	363.58	2,136,658.95	2,137,022.53	-
745 - Selmore Special Road	1.20	47,355.00	47,356.20	-

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746 - South Sparta Special Road	0.17	23,267.65	23,267.82	-
747 - Stoneshire Special Road	1.57	6,454.81	6,456.38	-
760 - R.O.W. & WATERSHED	22,251.00	15,000.00	-	37,251.00
761 - Ambulance	844.07	1,998,402.88	1,999,246.95	-
762 - C.E.R.F.	52.64	1,267,329.17	1,267,332.09	49.72
763 - Health Department	283.98	173.91	457.89	-
764 - Junior College	1,264.44	2,883,902.81	2,885,167.25	-
765 - Library	1,280.08	3,391,406.48	3,392,686.56	-
766 - Senate Bill 40	512.05	1,337,296.51	1,337,808.56	-
767 - Senior Citizens Service	319.72	836,951.08	837,270.80	-
770 - Capital Schools	52,796.39	228,056.13	221,803.17	59,049.35
771 - Tax Sales Surplus	161,633.85	22,073.67	93,853.17	89,854.35
772 - School Building Revolving	-	16,368.70	16,368.70	-
773 - Unclaimed Funds	7,785.14	-	7,785.14	-
780 - Drug Court	116,183.45	29,918.88	20,172.29	125,930.04
781 - DWI Court	174,813.47	33,578.82	27,917.57	180,474.72
782 - Veteran's Court	5,060.30	301.87	740.00	4,622.17
783 - Circuit Clerk *4108	1,054,704.58	2,213,357.45	1,961,024.32	1,307,037.71
784 - Circuit Clerk Account	-	-	-	-
785 - Recorder's Fund	48,541.24	719,395.42	712,818.70	55,117.96
786 - Collector's Fund Collections *2564	7,777.47	319.64	3,819.91	4,277.20
787 - Collector's Surtax	168,482.64	863,861.63	873,150.49	159,193.78
788 - Protested Tax	333,846.34	120,372.32	196,875.36	257,343.30
789 - Collector EFT Fund	65,482,537.84	120,979,047.42	113,726,142.95	72,735,442.31
790 - Sheriff's Fund *2001	18,510.95	294,454.09	302,893.87	10,071.17
791 - Commissary Fund *9461	201,242.70	413,905.34	549,320.45	65,827.59
792 - Detention Center *7689	257,308.77	363,408.68	159,337.76	461,379.69
793 - Evidence *7881	70,428.52	15,007.60	31,417.87	54,018.25
794 - Sheriff Escrow *7201	5.00	-	-	5.00
795 - Collector's Misc *3211	112,244.92	31,076,889.01	31,095,656.85	93,477.08
796 - Municipal Courts *2300	29,800.77	957.20	30,757.97	-
797 - Circuit Clerk - MODOT *9202	-	-	-	-
798 - County Clerk Square *2594	36.00	3,485.58	3,228.01	293.57
799 - Planning & Development Fees	42,380.56	209.47	-	42,590.03
998 - Pool Cash Fund - Schools	-	-	-	-
TOTALS	\$ 114,619,374.31	\$ 252,456,339.36	\$ 246,757,672.42	\$ 120,318,041.25

DEBT & LIABILITY				
Bonded Debt	Balance 1/1/2024	Principal PRINCIPAL PAID	Principal Balance 12/31/2024	Interest & Fees
River Downs West NID Series 2014	\$ 415,909.83	\$ 28,079.03	\$ 387,830.80	\$ 15,596.62
Stone Hollow - NID Series 2016	217,298.46	\$ 16,715.27	200,583.19	6,247.33
Judicial Center Special Obligation Bonds	7,055,000.00	\$ 410,000.00	6,645,000.00	216,000.00
Total Bonded Debt	\$ 7,688,208.29	\$ 454,794.30	\$ 7,233,413.99	\$ 237,843.95

EMPLOYEE COMPENSATED LIABILITY \$6,220.57

TOTAL ASSESSED VALUATION	
Real Estate	\$1,468,638,310
Personal Property	\$355,740,362
Railroad & Utilities	\$41,990,642
Total Assessed Valuation	\$1,866,369,314

PROPERTY TAX LEVIES		
Description	Levy Amount	
Countywide General Revenue	0.0446	**Subject to 50% sales tax rollback
Common I Road District	0.0948	

DELINQUENT TAXES BY YEAR		Real	Personal	Total
	2024	11,045,456.57	3,841,470.77	14,886,927.34
	2023	568,374.88	739,665.59	1,308,040.47
	2022	187,745.53	291,974.94	479,720.47
	2021	-	188,802.22	188,802.22
	2020	-	117,950.00	117,950.00
	2019	12,090.24	105,513.26	117,603.50
	2018	-	-	-

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2017	1,110.61	-	1,110.61	
Total Amount of Delinquent Taxes	11,814,777.83	5,285,376.78	17,100,154.61	

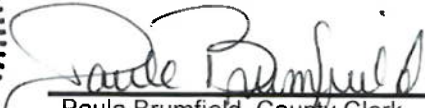
We, Lynn Morris, Johnny Williams and Bradley A. Jackson, duly elected commissioners of the County Commission of Christian, County, Missouri, and I, Paula Brumfield, County Clerk of said County, certify that the above and foregoing is a complete and correct statement of every item of information required in section RSMo 50.815 for the year ending December 31, 2024, 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.

 2-12-25
Lynn Morris, Presiding Commissioner

 2-13-2025
Bradley A. Jackson, Eastern Commissioner



 2-13-25
Johnny Williams, Western Commissioner

 2-13-25
Paula Brumfield, County Clerk