

# 2025 CEDAR COUNTY FINANCIAL STATEMENT

## PART A - COUNTY FUNDS

| <u>FUNDS</u>                   | <u>BEGIN. BALANCE</u> |                     | <u>REVENUES</u> | <u>EXPENDITURES</u>  | <u>ENDING BALANCE</u> |                                                                                                             |
|--------------------------------|-----------------------|---------------------|-----------------|----------------------|-----------------------|-------------------------------------------------------------------------------------------------------------|
| 001 GENERAL REVENUE FUND       | \$                    | 772,987.44          | \$              | 3,366,650.12         | \$                    | 832,899.99                                                                                                  |
| 002 ROAD & BRIDGE FUND         | \$                    | 935,013.02          | \$              | 1,731,235.85         | \$                    | 1,059,402.34                                                                                                |
| 003 CRIME VICTIM FUND          | \$                    | 1,944.18            | \$              | 43,927.52            | \$                    | 7,491.71                                                                                                    |
| 004 ASSESSMENT FUND            | \$                    | 95,986.29           | \$              | 231,038.06           | \$                    | 59,509.68                                                                                                   |
| 005 LAW ENFORCEMENT SALES TAX  | \$                    | (49,269.72)         | \$              | 1,453,675.25         | \$                    | 56,011.47                                                                                                   |
| 006 PROS. ATTY TRAINING FUND   | \$                    | 2,440.33            | \$              | 832.45               | \$                    | 1,933.62                                                                                                    |
| 007 LAW ENFORCEMENT TRAINING   | \$                    | 1,576.10            | \$              | 1,162.00             | \$                    | 1,744.01                                                                                                    |
| 008 SCHOOL FUND                | \$                    | (220,964.80)        | \$              | 7,242,575.55         | \$                    | (206,763.91)                                                                                                |
|                                |                       |                     |                 |                      |                       | *Due to being off balance in prior years, auditors and software have been contacted to correct the balances |
| 009 FINES FUND                 | \$                    | 140,006.44          | \$              | 41,557.66            | \$                    | 181,564.10                                                                                                  |
| 010 LIBRARY FUND               | \$                    | 7,745.79            | \$              | 159,489.51           | \$                    | 4,921.93                                                                                                    |
| 011 SPECIAL ROAD DISTRICT FUND | \$                    | (26,757.46)         | \$              | 818,752.65           | \$                    | (12,378.71)                                                                                                 |
|                                |                       |                     |                 |                      |                       | *Due to being off balance in prior years, auditors and software have been contacted to correct the balances |
| 012 AMBULANCE FUND             | \$                    | -                   | \$              | 5,556.86             | \$                    | -                                                                                                           |
| 013 HOSPITAL FUND              | \$                    | 14,528.71           | \$              | 299,789.24           | \$                    | 9,231.68                                                                                                    |
| 014 CITIES FUND                | \$                    | 18,323.06           | \$              | 540,048.03           | \$                    | 18,128.79                                                                                                   |
| 015 TAX SURPLUS                | \$                    | 43,806.35           | \$              | 2,019.15             | \$                    | 45,825.50                                                                                                   |
| 016 DSSSF FUND                 | \$                    | 4,290.00            | \$              | 36,835.49            | \$                    | 9,809.27                                                                                                    |
| 017 UNCLAIMED FEES FUND        | \$                    | -                   | \$              | -                    | \$                    | -                                                                                                           |
| 018 PAAHCF FUND                | \$                    | 4,088.54            | \$              | 944.74               | \$                    | 5,033.28                                                                                                    |
| 019 DARE FUND                  | \$                    | 3,263.40            | \$              | 2,178.46             | \$                    | 5,441.86                                                                                                    |
| 020 LEPC FUND                  | \$                    | 10,456.88           | \$              | -                    | \$                    | 9,030.92                                                                                                    |
| 021 BOND FORFEITURE            | \$                    | 2,679.00            | \$              | -                    | \$                    | 2,679.00                                                                                                    |
| 022 RECORD TECH FUND           | \$                    | 48,468.63           | \$              | 21,477.56            | \$                    | 55,936.64                                                                                                   |
| 023 RECORD PRESERVATION FUND   | \$                    | 27,814.12           | \$              | 7,710.26             | \$                    | 32,415.66                                                                                                   |
| 024 HAVA FUND                  | \$                    | 783.82              | \$              | 11,750.00            | \$                    | 783.82                                                                                                      |
| 025 ELECTION SERVICES FUND     | \$                    | 16,999.09           | \$              | 6,083.27             | \$                    | 10,849.20                                                                                                   |
| 026 SHELTER WINGS FUND         | \$                    | 2,454.50            | \$              | 2,442.00             | \$                    | 4,896.50                                                                                                    |
| 027 PADS FUND                  | \$                    | 360.00              | \$              | -                    | \$                    | 360.00                                                                                                      |
| 028 SENIOR SERVICES FUND       | \$                    | 209,571.94          | \$              | 95,890.45            | \$                    | 243,573.66                                                                                                  |
| 029 CERF FUND                  | \$                    | 28,591.82           | \$              | 178,090.63           | \$                    | 21,416.04                                                                                                   |
| 030 CLERF FUND                 | \$                    | 19,283.10           | \$              | 9,256.80             | \$                    | 18,192.26                                                                                                   |
| 031 FIRE DEPT FUND             | \$                    | 1,933.50            | \$              | 75,402.52            | \$                    | 262.48                                                                                                      |
| 032 911 ENHANCEMENT FUND       | \$                    | 62,620.71           | \$              | 10,544.62            | \$                    | 53,653.95                                                                                                   |
| 033 CAFO FUND                  | \$                    | 50.00               | \$              | -                    | \$                    | 50.00                                                                                                       |
| 034 TAX MAINTENANCE FUND       | \$                    | 67,216.49           | \$              | 32,882.43            | \$                    | 77,349.86                                                                                                   |
| 035 PUBLIC ADMIN EMERG. FUND   | \$                    | 1,102.43            | \$              | -                    | \$                    | 785.93                                                                                                      |
| 036 DOJESP FUND                | \$                    | 3,292.45            | \$              | 247.34               | \$                    | 3,539.79                                                                                                    |
| 037 EMSALG FUND                | \$                    | -                   | \$              | -                    | \$                    | -                                                                                                           |
| 038 JAIL FUND                  | \$                    | 13,829.63           | \$              | 1,351,430.94         | \$                    | -                                                                                                           |
| 039 KCDBG FUND                 | \$                    | -                   | \$              | -                    | \$                    | -                                                                                                           |
| 040 INMATE SECURITY FUND       | \$                    | 7,306.88            | \$              | 38,483.24            | \$                    | 7,742.98                                                                                                    |
| 041 SHERIFF REVOLVING FUND     | \$                    | 11,701.07           | \$              | 8,745.90             | \$                    | 18,663.97                                                                                                   |
| 042 SHERIFF CIVIL FEE FUND     | \$                    | 8,960.06            | \$              | 13,281.09            | \$                    | 16,622.63                                                                                                   |
| 043 COVID-19                   | \$                    | -                   | \$              | -                    | \$                    | -                                                                                                           |
| 044 ARPA                       | \$                    | 178,906.99          | \$              | 543,625.09           | \$                    | 217,810.01                                                                                                  |
| 045 LATCF                      | \$                    | 214,868.20          | \$              | -                    | \$                    | 214,868.20                                                                                                  |
| 046 SHERIFF RETIREMENT FUND    | \$                    | -                   | \$              | 95.00                | \$                    | 95.00                                                                                                       |
| 047 HEALTH DEPARTMENT          | \$                    | 328,897.03          | \$              | 263,803.49           | \$                    | 513,887.14                                                                                                  |
| 048 OPIOID SETTLEMENT FUND     | \$                    | 39,446.23           | \$              | 28,432.78            | \$                    | 59,508.43                                                                                                   |
| 049 SPECIAL ELECTION FUND      | \$                    | -                   | \$              | -                    | \$                    | -                                                                                                           |
| Fund Subtotal                  | \$                    | 3,056,602.24        | \$              | 18,677,944.00        | \$                    | 3,664,780.68                                                                                                |
| 999 PAYROLL CLEARING           | \$                    | -                   | \$              | -                    | \$                    | -                                                                                                           |
| <b>FUND TOTAL</b>              | <b>\$</b>             | <b>3,056,602.24</b> | <b>\$</b>       | <b>18,677,944.00</b> | <b>\$</b>             | <b>3,664,780.68</b>                                                                                         |

## PART B - BONDED DEBT

|              | <u>DATE</u> | <u>PRINCIPAL</u> | <u>COUPON</u> | <u>INTEREST</u> | <u>TOTAL P&amp;I</u> | <u>FISCAL TOTAL</u> |
|--------------|-------------|------------------|---------------|-----------------|----------------------|---------------------|
| BOKF, N.A.   | 4/21/2022   |                  |               |                 |                      |                     |
|              | 11/1/2022   |                  |               | 51,854.17       | 51,854.17            | 51,854.17           |
|              | 5/1/2023    | 350,000.00       | 3%            | 49,125.00       | 399,125.00           |                     |
|              | 11/1/2023   |                  |               | 43,875.00       | 43,875.00            | 443,000.00          |
|              | 5/1/2024    | 360,000.00       | 3%            | 43,875.00       | 403,875.00           |                     |
|              | 11/1/2024   |                  |               | 38,475.00       | 38,475.00            | 442,350.00          |
|              | 5/1/2025    | 375,000.00       | 3%            | 38,475.00       | 413,475.00           |                     |
|              | 11/1/2025   |                  |               | 32,850.00       | 32,850.00            | 446,325.00          |
|              | 5/1/2026    | 385,000.00       | 3%            | 32,850.00       | 417,850.00           |                     |
|              | 11/1/2026   |                  |               | 27,075.00       | 27,075.00            | 444,925.00          |
|              | 5/1/2027    | 385,000.00       | 3%            | 27,075.00       | 412,075.00           |                     |
|              | 11/1/2027   |                  |               | 21,300.00       | 21,300.00            | 433,375.00          |
|              | 5/1/2028    | 385,000.00       | 3%            | 21,300.00       | 406,300.00           |                     |
|              | 11/1/2028   |                  |               | 15,525.00       | 15,525.00            | 421,825.00          |
|              | 5/1/2029    | 415,000.00       | 3%            | 15,525.00       | 430,525.00           |                     |
|              | 11/1/2029   |                  |               | 9,300.00        | 9,300.00             | 439,825.00          |
|              | 5/1/2030    | 300,000.00       | 3%            | 9,300.00        | 309,300.00           |                     |
|              | 11/1/2030   |                  |               | 4,800.00        | 4,800.00             | 314,100.00          |
|              | 5/1/2031    | 320,000.00       | 3%            | 4,800.00        | 324,800.00           |                     |
|              | 11/1/2031   |                  |               |                 |                      | 324,800.00          |
| <b>TOTAL</b> |             | 3,275,000.00     |               | 487,379.17      | 3,762,379.17         |                     |

## PART C - TAX LEVIES

### COUNTY-WIDE LEVIES

|                          |        |
|--------------------------|--------|
| STATE                    | 0.0300 |
| CEDAR COUNTY             | 0.1835 |
| ROAD & BRIDGE            | 0.2354 |
| CEDAR COUNTY HOSPITAL    | 0.1472 |
| CEDAR COUNTY LIBRARY     | 0.0779 |
| SENIOR CITIZENS FUND     | 0.0480 |
| Total County-Wide Levies | 0.7220 |

### SCHOOLS

| CODE | NAME                | LEVY    |
|------|---------------------|---------|
| R1   | STOCKTON R-1        | 3.3972  |
| R2   | EL DORADO SPRINGS   | 3.8700  |
| D2   | DADEVILLE           | 5.0700  |
| R4   | HUMANSVILLE         | 3.6862  |
| R8   | SHELDON             | 4.5103  |
|      | Total School Levies | 20.5337 |
|      | SCHOOL AVERAGE      | 4.1067  |

### ROADS

| CODE | NAME             |        |
|------|------------------|--------|
| 1    | BEAR CREEK       | 0.3268 |
| 2    | BETHEL SPEC      | 0.3324 |
| 3    | CAPLINGER SPEC   | 0.2809 |
| 4    | CEDAR HALL SPEC  | 0.3343 |
| 5    | DOGWOOD SPEC     | 0.3368 |
| 6    | EL DORADO SPEC   | 0.3323 |
| 7    | INDEPENDENCE     | 0.3493 |
| 8    | JERICO SPGS SPEC | 0.3369 |
| 9    | KONCORD SPEC     | 0.2838 |
| 10   | KORTH SPEC       | 0.3140 |
| 11   | MADISON SPEC     | 0.3500 |
| 12   | MASTERS SPEC     | 0.3322 |
| 13   | OMER SPEC        | 0.3334 |
| 14   | ROWLAND SPEC     | 0.3327 |
| 15   | STOCKTON SPEC    | 0.0000 |

### CITIES

| CODE | NAME                   | LEVY   |
|------|------------------------|--------|
| 1    | CITY OF STOCKTON       | 0.3820 |
| 2    | VILLAGE OF JERICO SPGS | 0.4805 |
| 3    | CITY OF ELDO SPGS      | 1.0350 |
| 4    | VILLAGE OF UMBERVIEW   | 0.2558 |

### FIRE PROTECTION DISTRICTS

|     |                     |        |
|-----|---------------------|--------|
| CHA | CHAPEL HILLS FPD    | 0.1892 |
| CMF | CAPLINGER MILLS FPD | 0.1859 |

Surtax-Commerical R/E per \$ 0.6300

## PART D - PUBLICATION OF COUNTY OFFICIAL SALARIES

| COUNTY OFFICIAL       | JOB DESCRIPTION                | GROSS SALARY      |
|-----------------------|--------------------------------|-------------------|
| Alumbaugh, Ron        | Commissioner - Associate North | 31,704.05         |
| Anderson, Ted D.      | Commissioner - Associate South | 31,704.05         |
| Gaither, Ty S.        | Prosecuting Attorney           | 164,777.08        |
| Green, Danny Leo      | Coroner                        | 16,433.95         |
| Haden, Charlotte L.   | Public Administrator           | 54,350.66         |
| Heskett, Melissa J.   | Recorder of Deeds              | 47,954.68         |
| Lowe, Carla           | Treasurer                      | 48,653.76         |
| McCrary, James L.     | Sheriff                        | 85,846.37         |
| Morton, Leah          | Assessor                       | 51,432.18         |
| Price, Chrislynn A.   | County Clerk                   | 25,581.95         |
| Nelson, Lisa A.       | Collector                      | 48,026.44         |
| Thornton, Kenneth H.  | Commissioner - Presiding       | 33,613.83         |
| York, Heather         | County Clerk                   | 23,270.13         |
| <b>TOTAL SALARIES</b> |                                | <b>663,349.13</b> |

## PART E - SPECIAL ROAD AND FIRE DISTRICTS

### BEAR CREEK SPECIAL ROAD DISTRICT

|                                    |            |
|------------------------------------|------------|
| BANK BALANCE JANUARY 1, 2025       | 65,724.16  |
| RECEIPTS                           | 69,066.49  |
| DISBURSEMENTS                      | -66,729.16 |
| TOTAL BANK BALANCE, 12/31/25       | 68,061.49  |
| TOTAL INVESTMENT BALANCE, 12/31/25 | 64,676.74  |
| TOTAL ASSET BALANCE, 12/31/25      | 132,738.23 |

#### OTHER ASSET ALLOCATIONS

|                              |           |
|------------------------------|-----------|
| CDS, 01/01/25                | 63,375.61 |
| ADD'L PURCHASE/REDUCTION     | 0.00      |
| INTEREST EARNED              | 1,301.13  |
| INVESTMENT BALANCE, 12/31/25 | 64,676.74 |

### BETHEL SPECIAL ROAD DISTRICT

|                        |            |
|------------------------|------------|
| BANK BALANCE, 01/01/25 | 13,806.43  |
| RECEIPTS               | 15,681.48  |
| DISBURSEMENTS          | -20,136.12 |
| BANK BALANCE, 12/31/25 | 9,351.79   |

### CAPLINGER SPECIAL ROAD DISTRICT

|                        |            |
|------------------------|------------|
| BANK BALANCE, 01/01/25 | 40,389.42  |
| RECEIPTS               | 32,553.88  |
| DISBURSEMENTS          | -34,696.03 |
| BANK BALANCE, 12/31/25 | 38,247.27  |

### CEDAR HALL SPECIAL ROAD DISTRICT

|                        |            |
|------------------------|------------|
| BANK BALANCE, 01/01/25 | 3,055.34   |
| RECEIPTS               | 30,536.36  |
| DISBURSEMENTS          | -13,217.96 |
| BANK BALANCE, 12/31/25 | 20,373.74  |

### EL DORADO SPRINGS SPECIAL ROAD DISTRICT

|                             |            |
|-----------------------------|------------|
| BEGINNING BALANCE, 01/01/25 | 152,017.56 |
| RECEIPTS                    |            |
| COUNTY                      | 366,352.13 |
| INTEREST                    | 343.32     |
| TRANSFER                    | 62,643.48  |
| TOTAL REVENUE               | 581,356.49 |
| DISBURSEMENTS               |            |
| VENDORS                     | 146,985.42 |
| PAYROLL/TAXES PAID          | 78,878.07  |
| TOTAL DISBURSEMENTS         | 225,863.49 |
| ENDING BALANCE, 12/31/25    | 355,493.00 |
| CD                          | 263,125.78 |
| TOTAL ASSETS                | 618,618.78 |

### INDEPENDENCE SPECIAL ROAD DISTRICT

|                        |            |
|------------------------|------------|
| BANK BALANCE, 01/01/25 | 3,330.94   |
| RECEIPTS               | 23,914.21  |
| DISBURSEMENTS          | -18,020.88 |
| BANK BALANCE, 12/31/25 | 9,224.27   |

**JERICO SPRINGS SPECIAL ROAD DISTRICT**

|                        |                  |
|------------------------|------------------|
| BANK BALANCE, 01/01/25 | 13,219.60        |
| RECEIPTS               | 10,037.62        |
| DISBURSEMENTS          | -3,341.69        |
| BANK BALANCE, 12/31/25 | <u>19,915.53</u> |

**KONCORD SPECIAL ROAD DISTRICT**

|                        |                   |
|------------------------|-------------------|
| BANK BALANCE, 01/01/25 | 133,751.24        |
| RECEIPTS               | 57,956.34         |
| DISBURSEMENTS          | -45,154.11        |
| BANK BALANCE, 12/31/25 | <u>146,553.47</u> |

**KORTH SPECIAL ROAD DISTRICT**

|                        |                  |
|------------------------|------------------|
| BANK BALANCE, 01/01/25 | 53,623.16        |
| RECEIPTS               | 27,473.11        |
| DISBURSEMENTS          | -52,423.95       |
| BANK BALANCE, 12/31/25 | <u>28,672.32</u> |

**MADISON SPECIAL ROAD DISTRICT**

|                        |                  |
|------------------------|------------------|
| BANK BALANCE, 01/01/25 | 54,083.30        |
| RECEIPTS               | 16,852.16        |
| DISBURSEMENTS          | -9,243.79        |
| BANK BALANCE, 12/31/25 | <u>61,691.67</u> |

**MASTERS SPECIAL ROAD DISTRICT**

|                        |                  |
|------------------------|------------------|
| BANK BALANCE, 01/01/25 | 43,393.22        |
| RECEIPTS               | 29,129.14        |
| DISBURSEMENTS          | -27,473.17       |
| BANK BALANCE, 12/31/25 | <u>45,049.19</u> |

**OMER SPECIAL ROAD DISTRICT**

|                        |                  |
|------------------------|------------------|
| BANK BALANCE, 01/01/25 | 28,320.89        |
| RECEIPTS               | 55,613.16        |
| DISBURSEMENTS          | -45,683.54       |
| BANK BALANCE, 12/31/25 | <u>38,250.51</u> |

**ROWLAND SPECIAL ROAD DISTRICT**

|                        |                  |
|------------------------|------------------|
| BANK BALANCE, 01/01/25 | 48,659.85        |
| RECEIPTS               | 60,885.52        |
| DISBURSEMENTS          | -63,855.61       |
| BANK BALANCE, 12/31/25 | <u>45,689.76</u> |

**STOCKTON SPECIAL ROAD DISTRICT**

|                                    |                  |
|------------------------------------|------------------|
| BANK BALANCE, 01/01/25             | 31,062.90        |
| RECEIPTS                           | 124,355.50       |
| DISBURSEMENTS                      | -122,872.28      |
| TOTAL BANK BALANCE, 12/31/25       | <u>32,546.12</u> |
| TOTAL INVESTMENT BALANCE, 12/31/25 | <u>22,149.55</u> |
| TOTAL ASSET BALANCE, 12/31/25      | <u>54,695.67</u> |

**OTHER ASSET ALLOCATIONS**

|                              |                  |
|------------------------------|------------------|
| CD, 01/01/25                 | 21,995.32        |
| ADD'T'L PURCHASE/REDUCTION   | 0.00             |
| INTEREST EARNED              | 154.23           |
| INVESTMENT BALANCE, 12/31/25 | <u>22,149.55</u> |

**CAPLINGER MILLS FIRE PROTECTION DISTRICT**

|                              |                  |
|------------------------------|------------------|
| BEGINNING BALANCE 01/01/25   | 32,130.59        |
| RECEIPTS                     | 31,612.52        |
| DISBURSEMENTS                | -53,205.64       |
| TOTAL BANK BALANCE, 12/31/25 | <u>10,537.47</u> |

**CEDAR CO CHAPEL HILLS FIRE PROTECTION DISTRICT**

|                              |                  |
|------------------------------|------------------|
| BANK BALANCE, 01/01/25       | 30,883.75        |
| RECEIPTS                     | 66,372.30        |
| DISBURSEMENTS                | -68,537.44       |
| TOTAL BANK BALANCE, 12/31/25 | <u>28,718.61</u> |

STATE OF MISSOURI \* COUNTY OF CEDAR

We, Kenneth Thornton, Ron Alumbaugh, and Ted Anderson, duly elected commissioners of the County Commission of Cedar County, Missouri, and I, Chrislynn Price, County Clerk of that county, certify that the above and foregoing is a complete and correct statement of every item of information required in section 50.815 for the year ending December 31, 2025, 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 and foregoing totals.

Date

6/24/2026







Commissioners, Cedar County Commission



Cedar County Clerk