

# FINANCIAL STATEMENT LINCOLN COUNTY, MO.

## FOR THE YEAR ENDING DECEMBER 31, 2022

|   | Beginning Balance      |  | Total Revenues         | Total Expenses         | Difference            | Ending Balance         |
|---|------------------------|--|------------------------|------------------------|-----------------------|------------------------|
|   | January 1, 2023        |  |                        |                        |                       | December 31, 2022      |
| 01 - GENERAL FUND                       | \$5,169,179.99         |  | \$7,927,522.96         | \$9,094,059.43         | \$(1,665,536.47)      | \$4,003,905.82         |
| 02 - ROAD & BRIDGE                      | \$1,566,376.38         |  | \$7,795,526.50         | \$8,172,108.17         | \$(376,581.67)        | \$1,190,470.56         |
| 03 - LAW ENFORCEMENT TRUST              | \$514,018.42           |  | \$7,173,426.46         | \$7,475,406.65         | \$(301,980.19)        | \$214,328.18           |
| 04 - ASSESSMENT                         | \$822,719.29           |  | \$893,978.67           | \$772,155.41           | \$121,823.26          | \$944,771.38           |
| 05 - THE LINC FUND                      | \$47,119.36            |  | \$69,599.23            | \$48,841.11            | \$20,758.12           | \$67,877.48            |
| 06 - SPECIAL ELECTIONS                  | \$8,412.42             |  | \$327,191.61           | \$298,540.40           | \$28,651.21           | \$37,116.85            |
| 08 - ELSBERRY SPECIAL ROAD              | \$107.42               |  | \$929,727.81           | \$929,650.09           | \$77.72               | \$185.14               |
| 10 - CEPF GRANT                         | \$7,717.99             |  | \$12,056.79            | \$393.07               | \$11,663.72           | \$19,381.71            |
| 12 - ABANDONED PERS PROPERTY            | \$10,537.00            |  | \$-                    | \$10,537.00            | \$(10,537.00)         | \$-                    |
| 14 - ELECTION EQUIP. FUND               | \$172,261.24           |  | \$114,317.14           | \$-                    | \$114,317.14          | \$286,578.38           |
| 15 - BUILDING FUND                      | \$100,000.00           |  | \$1,500,000.00         | \$-                    | \$1,500,000.00        | \$1,600,000.00         |
| 17 - JAIL EMERGENCY                     | \$169,764.38           |  | \$-                    | \$-                    | \$-                   | \$169,764.38           |
| 18 - ECONOMIC DEVELOPMENT               | \$564,856.06           |  | \$315,985.23           | \$410,887.31           | \$(94,902.08)         | \$469,953.98           |
| 20 - L.E.T. FUND                        | \$28,625.44            |  | 5730.88                | \$-                    | \$5,730.88            | \$34,356.32            |
| 21 - P.A.T. FUND                        | \$23,637.92            |  | \$4,462.69             | \$-                    | \$4,462.69            | \$28,100.61            |
| 22 - UNCLAIMED FEES FUND                | \$1,667.99             |  | \$-                    | \$1,143.41             | \$(1,143.41)          | \$524.58               |
| 23 - SHELTERCARE FUND                   | \$21,335.64            |  | \$14,700.26            | \$18,831.20            | \$(4,130.94)          | \$17,204.70            |
| 24 - CIVIL FEE FUND                     | \$17,679.66            |  | \$58,159.65            | \$70,897.88            | \$(12,738.23)         | \$4,941.43             |
| 25 - FINES FUND                         | \$106,309.65           |  | \$182,774.76           | \$180,384.73           | \$2,390.03            | \$108,699.68           |
| 26 - SENATE BILL 40 FUND                | \$1,370.27             |  | \$850,525.30           | \$851,391.70           | \$(866.40)            | \$503.87               |
| 27 - OVER PLUS LAND SALES               | \$86,993.94            |  | \$16,545.02            | \$49,364.75            | \$(32,819.73)         | \$54,174.21            |
| 28 - FIRE DISTRICT                      | \$8,124.16             |  | \$4,504,054.16         | \$4,509,824.93         | \$(5,770.77)          | \$2,353.39             |
| 29 - P.A. DELINQUENT TAX FUND           | \$36,485.79            |  | \$6,513.91             | \$-                    | \$6,513.91            | \$42,999.70            |
| 31 - INVESTMENTS                        | \$-                    |  | \$57,710.43            | \$57,710.43            | \$-                   | \$-                    |
| 32 - INMATE SECURITY FUND               | \$202,155.01           |  | \$417,684.65           | \$613,488.32           | \$(195,803.67)        | \$6,351.34             |
| 34 - HOSPITAL MAINTENANCE               | \$2,383.72             |  | \$1,483,131.05         | \$1,484,638.24         | \$1,507.19            | \$876.53               |
| 35 - SCHOOL DISTRICTS                   | \$75,959.01            |  | \$43,514,534.22        | \$43,562,312.46        | \$(1,507.19)          | \$28,180.77            |
| 36 - UNAPPORTIONED SCHOOLS              | \$-                    |  | \$3,317,298.64         | \$3,317,298.64         | \$-                   | \$-                    |
| 37 - AMBULANCE DISTRICT                 | \$2,635.46             |  | \$1,574,457.65         | \$1,576,562.59         | \$(2,104.94)          | \$530.52               |
| 38 - CITIES                             | \$3,934.08             |  | \$1,011.99             | \$3,961.90             | \$(2,949.91)          | \$984.17               |
| 39 - CRIMINAL COSTS                     | \$-                    |  | \$-                    | \$-                    | \$-                   | \$-                    |
| 40 - COMMUNITY DEV BLOCK GRANT          | \$25.00                |  | \$1,488,987.89         | \$1,488,987.89         | \$-                   | \$25.00                |
| 42 - COLLECTOR - TAX MAINTENANCE        | \$295,664.66           |  | \$108,958.70           | \$114,956.09           | \$(5,997.39)          | \$289,667.27           |
| 43 - RECOVERY FUND                      | \$-                    |  | \$21,534.31            | \$-                    | \$21,534.31           | \$21,534.31            |
| 45 - P.A. BAD CHECK FUND                | \$68,338.30            |  | \$3,517.87             | \$758.59               | \$2,759.28            | \$71,097.58            |
| 46 - RECORDERS-USER FEES                | \$223,965.59           |  | \$49,240.57            | \$26,512.64            | \$22,727.93           | \$246,693.52           |
| 47 - CERF                               | \$19,759.41            |  | \$1,058,728.78         | \$1,058,966.33         | \$(237.55)            | \$19,521.86            |
| 48 - RETIREMENT INVESTMENT              | \$169,764.38           |  | \$-                    | \$-                    | \$-                   | \$169,764.38           |
| 51 - BRO-FUND                           | \$-                    |  | \$26,896.95            | \$42,343.31            | \$(15,466.36)         | \$(15,446.36)          |
| 53 - CEMETERY FUND                      | \$43,093.52            |  | \$901.31               | \$-                    | \$901.31              | \$43,994.83            |
| 55 - LAKEVIEW NID                       | \$160,940.56           |  | \$41,997.13            | \$47,449.25            | \$(5,452.12)          | \$155,488.44           |
| 56 - HEALTH CENTER FUND                 | \$2,740.55             |  | \$1,694,710.45         | \$1,696,443.26         | \$(1,732.81)          | \$1,007.74             |
| 57 - ELECTION SERVICE FUND              | \$76,027.23            |  | \$33,898.75            | \$15,464.44            | \$18,434.31           | \$94,461.54            |
| 58 - SHERIFFS REVOLVING FUND            | \$159,640.98           |  | \$17,947.12            | \$95,060.00            | \$(77,112.88)         | \$82,528.10            |
| 59 - CLARENCE WATERSHED FUND            | \$-                    |  | \$21,122.41            | \$21,122.41            | \$-                   | \$-                    |
| 60 - L.E. RESTITUTION                   | \$73,239.73            |  | \$17,142.98            | \$-                    | \$17,142.98           | \$90,382.71            |
| 61 - WILDORADOE ROAD IMPROVE            | \$706.35               |  | \$0.25                 | \$706.60               | \$(706.35)            | \$-                    |
| 63 - HOSPITAL DEBT SERVICE              | \$-                    |  | \$458.07               | \$458.07               | \$-                   | \$-                    |
| 64 - MEDICAL INSURANCE ACCOUNT          | \$165,721.11           |  | \$1,554,093.45         | \$1,587,332.84         | \$(33,239.39)         | \$132,481.72           |
| 65 - CLARKS POINTE NID PROJ             | \$841.31               |  | \$0.30                 | \$841.61               | \$(841.31)            | \$-                    |
| 68 - RIDGECREST NID                     | \$-                    |  | \$-                    | \$-                    | \$-                   | \$-                    |
| 69 - SPRING BRANCH NID                  | \$0.28                 |  | \$-                    | \$0.28                 | \$(0.28)              | \$-                    |
| 70 - DEPUTY SHERIFF SALARY              | \$-                    |  | \$9,934.50             | \$9,714.50             | \$220.00              | \$220.00               |
| 71 - ARGENT OAKS NID                    | \$-                    |  | \$-                    | \$-                    | \$-                   | \$-                    |
| 72 - GRANTS - COURTS                    | \$-                    |  | \$1,174.31             | \$1,174.31             | \$-                   | \$-                    |
| 73 - EQUITABLE SHARING                  | \$1,257,226.86         |  | \$49,518.77            | \$933,479.72           | \$(883,960.95)        | \$373,265.91           |
| 75 - FEDERAL WITHHOLDING ACCT           | \$95,145.33            |  | \$2,368,174.38         | \$2,369,127.57         | \$(953.19)            | \$94,192.14            |
| 78 - COVID 19 - Coronavirus Relief Fund | \$5,771,849.34         |  | \$5,921,651.03         | \$112,000.00           | \$5,809,651.03        | \$11,581,500.37        |
| 85 - LC SPRING BRANCH CID               | \$22,644.12            |  | \$15,934.86            | \$15,883.36            | \$51.50               | \$22,695.62            |
| 86 - KOHL FARMS CID                     | \$16,180.00            |  | \$35,410.00            | \$22,414.49            | \$12,995.51           | \$29,175.51            |
| <b>Report Total</b>                     | <b>\$18,395,882.30</b> |  | <b>\$97,610,562.80</b> | <b>\$93,171,587.38</b> | <b>\$3,989,240.85</b> | <b>\$22,839,367.87</b> |

| <u>2022 WARRANT REPORT</u>   |                |
|--|----------------|
| <b>WARRANTS TO INTERNAL REVENUE SERVICE FOR SOCIAL SECURITY AND WITHHOLDING TAXES:</b> |                |
| FEDERAL WITHHOLDING ACCOUNT  | \$2,079,815.38 |
| MISSOURI DIRECTOR OF REVENUE   | \$288,359.00   |
|  | \$2,368,174.38 |
| <b>WARRANTS TO GOVERNMENT EMPLOYEES RETIREMENT SYSTEM:</b>                             |                |
| COUNTY EMPLOYEE RETIREMENT FUND  | \$502,878.94   |
| <b>DIV. OF EMPLOYMENT SECURITY:</b>  |                |
| GENERAL FUND   | \$1,237.10     |
| ROAD & BRIDGE  | \$704.29       |
| LAW ENFORCEMENT  | \$2,524.02     |
| ASSESSMENT   | \$232.32       |
|  | \$4,697.73     |
| <b>WARRANTS FOR UTILITIES:</b>   |                |
| TROY WATER & SANITATION DEPT.  | \$81,786.25    |
| CUIVRE RIVER ELECTRIC  | \$6,815.88     |
| AMEREN UE  | \$165,329.49   |
| PUBLIC WATER SUPPLY DIST #2  | \$1,620.42     |
|  | \$255,552.04   |
| <b>WARRANTS ISSUED TO THE POSTMASTER:</b>  |                |
| GEN FUND-VOTER REGISTRATION  | \$1,000.00     |
| GEN FUND-RECORDER OF DEEDS   | \$483.20       |
| GEN FUND-PUBLIC ADMINISTRATOR  | \$600.00       |
| GEN FUND-JUVENILE SPECIAL ELECTIONS  | \$732.00       |
|  | \$1,000.00     |
|  | \$3,815.20     |
| <b>WARRANTS ISSUED TO EACH TELEPHONE CO.:</b>  |                |
| <b>BRIGHTSPEED</b>   |                |
| GEN FUND-COUNTY CLERK  | \$121.62       |
| GEN FUND-COURTHOUSE  | \$1,544.54     |
| GEN FUND-COLLECTOR   | \$132.45       |
| GEN FUND-CIRCUIT CLERK   | \$515.45       |
| GEN FUND-JUVENILE ROAD & BRIDGE  | \$126.90       |
| ROAD & BRIDGE  | \$570.76       |
| LAW ENFORCEMENT  | \$183.54       |
|  | \$3,195.26     |
| <b>WARRANTS ISSUED TO EACH TELEPHONE CO.:</b>  |                |
| <b>CENTURYLINK</b>   |                |
| GEN FUND-COUNTY CLERK  | \$584.99       |
| GEN FUND-COURTHOUSE  | \$35,938.95    |
| GEN FUND-COLLECTOR   | \$603.00       |
| GEN FUND-RECORDER  | \$405.31       |
| GEN FUND-CIRCUIT CLERK   | \$2,762.85     |
| GEN FUND-JUVENILE ROAD & BRIDGE  | \$620.97       |
| ROAD & BRIDGE  | \$3,013.87     |
| LAW ENFORCEMENT  | \$905.78       |
|  | \$44,835.72    |
| <b>CHARTER</b>   |                |
| GEN FUND-COURTHOUSE  | \$2,700.00     |
| GEN FUND-JUSTICE CENTER  | \$14,302.60    |
| GEN FUND-EMERGENCY MGMT  | \$2,758.54     |
| LAW ENFORCEMENT  | \$17,860.70    |
|  | \$37,621.84    |
| <b>SPRINT</b>  |                |
| GEN FUND-PUBLIC ADMIN.   | \$300.98       |
| ROAD & BRIDGE  | \$4,414.50     |
| LAW ENFORCEMENT  | \$14,057.54    |
| ASSESSMENT   | \$1,574.82     |
| SPECIAL ELECTIONS  | \$2,867.39     |
|  | \$23,215.23    |
| <b>U.S. CELLULAR</b>   |                |
| GEN FUND-JUVENILE  | \$859.77       |
| <b>VERIZON WIRELESS</b>  |                |
| GEN FUND-PROSECUTING ATTY  | \$4,522.90     |
| SPECIAL ELECTIONS  | \$2,561.90     |
|  | \$7,084.80     |
| <b>AT&amp;T MOBILITY, LLC</b>  |                |
| GEN FUND-CORONER   | \$1,610.52     |
| GEN FUND-EMER. MGMT  | \$1,080.65     |
| GEN FUND-FLOOD PLAIN   | \$585.59       |
|  | \$3,276.76     |

| <u>ASSESSED VALUATIONS</u>      |                      |                      |                      |
|---------------------------------|----------------------|----------------------|----------------------|
|                                 | Actual 2021          | Actual 2022          | Proposed 2023        |
| Real Estate                     | 734,681,351          | 762,415,442          | 850,000,000          |
| Personal Property               | 238,865,646          | 300,360,952          | 325,000,000          |
| Local Utilities                 | 7,860,570            | 2,225,019            | 5,000,000            |
| State Utilities                 | 76,424,843           | 80,037,352           | 75,000,000           |
| <b>Total Assessed Valuation</b> | <b>1,057,832,410</b> | <b>1,145,038,765</b> | <b>1,255,000,000</b> |

| <u>TAX RATE SCHEDULE</u>     |                              |             |               |
|------------------------------|------------------------------|-------------|---------------|
|                              | Per \$100 Assessed Valuation |             |               |
|                              | Actual 2021                  | Actual 2022 | Proposed 2023 |
| General Revenue Fund         | 0.1600                       | 0.1200      | 0.1200        |
| Special Road and Bridge Fund | 0.2238                       | 0.2238      | 0.2238        |

| <u>COUNTY LONG TERM DEBT (Bonds, Leases, Loans, etc.)</u> |                             |                |                         |                             |
|---|-----------------------------|----------------|-------------------------|-----------------------------|
| DESCRIPTION   | Amount Outstanding 12/31/21 | Additions 2022 | Principal Payments 2022 | Amount Outstanding 12/31/22 |
| Lakeview NID  | 488,857.26                  | 0              | 30,339.25               | 458,518.01                  |
| Governmental Capital Corp- Jail Scanner                   | 29,794.21                   | 0              | 29,794.21               | 0.00                        |
| CAT Lease   | 99,989.40                   | 0              | 49,989.70               | 49,989.70                   |
| PB&T-Equipment Lease 2019                                 | 327,823.46                  | 0              | 301,832.56              | 25,990.90                   |
| PB&T-Equipment Lease 2021                                 | 704,997.75                  | 0              | 231,531.95              | 473,465.80                  |
| PB&T-Equipment Lease 2022                                 | 0.00                        | 203,881.00     | 0.00                    | 203,880.99                  |

### 2022 Elected Officials Payroll

| Name of Elected Officials | Department             | Salary     |
|---------------------------|------------------------|------------|
| Bass, Matthew             | Associate Commissioner | 47,500.32  |
| Kaimann, Joseph           | Presiding Commissioner | 49,500.36  |
| Mueller, Michael          | Associate Commissioner | 47,500.44  |
| Hall, Crystal             | County Clerk           | 66,524.12  |
| Ward, Carrie              | County Auditor         | 66,524.12  |
| O'Brien, Brenda           | Treasurer              | 71,846.06  |
| Zumwalt, Jessica          | Collector              | 66,524.12  |
| Crenshaw, Betty           | Recorder               | 66,524.12  |
| Jung, Sandra              | Public Administrator   | 72,460.18  |
| Wood, Michael             | Prosecuting Attorney   | 148,423.60 |
| Heavin, Daniel            | Coroner                | 24,279.06  |
| Harrell, Richard          | Sheriff                | 80,168.92  |
| Bishop, Kevin             | Assessor               | 71,846.06  |

## CERTIFICATE

We, Joe Kaimann, Mike Mueller, and Matt Bass, duly elected commissioners of the county commission of Lincoln County, Missouri, and I, Kenneth Schulte, 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, 2022, 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: June 30, 2023

Joseph Kaimann  
Michael Mueller  
Matt Bass  
Commissioners, County Commission

Kenneth Schulte  
County Clerk