



2025 Polk County Financial Statement

Detailed statement of the receipts and expenditures from January 1, 2025 to December 31, 2025, as compiled by Rachel Lightfoot; Polk County Clerk and Budget Officer.

Supplement to the Bolivar Herald-Free Press

COUNTY FINANCIAL STATEMENT AND MISCELLANEOUS INFORMATION.

	GENERAL REVENUE	ROAD & BRIDGE	LAW ENF SALES TAX	ASSESSMENT OPERATIONS	LAW ENF TRAINING	PROS ATTY TRAINING	REG CHILD SUPPORT
FUND BALANCE 1/1/2025	2,784,448.70	56,952.00	1,517.91	609,095.78	5,740.76	13,015.33	64,060.22
RECEIPTS (REVENUES)							
Property Tax	1,462,548.38	850,400.80	0.00	0.00	0.00	0.00	0.00
Sales Tax	0.00	0.00	2,550,077.61	0.00	0.00	0.00	0.00
Intergov't Revenues	68,974.46	1,778,986.60	119,775.44	330,790.37	1,572.63	0.00	137,371.26
Chg for Service (Fees)	684,721.02	0.00	69,862.81	0.00	2,304.00	2,909.25	0.00
Interest Income	168,187.63	6,330.55	285.83	33,215.45	195.75	0.00	0.00
Other Revenues	84,489.77	10,636.06	201,322.37	6,026.42	0.00	0.00	6,656.55
Transfers in/Other funds	642.00	1,300,000.00	717,105.54	33,005.09	0.00	0.00	3,438.00
TOTAL RECEIPTS:	2,469,563.26	3,946,354.01	3,658,429.60	403,037.33	4,072.38	2,909.25	147,465.81
TOTAL FUNDS AVAILABLE:	5,254,011.96	4,003,306.01	3,659,947.51	1,012,133.11	9,813.14	15,924.58	211,526.03
DISBURSEMENTS							
DISBURSEMENTS:							
County Commission	118,733.02	0.00	0.00	0.00	0.00	0.00	0.00
County Clerk	160,178.77	0.00	0.00	0.00	0.00	0.00	0.00
Elections	137,708.50	0.00	0.00	0.00	0.00	0.00	0.00
Building & Grounds	470,318.06	0.00	0.00	0.00	0.00	0.00	0.00
Emp. Fringe Benefits/Other	110,727.19	0.00	431,747.27	0.00	0.00	0.00	0.00
Treasurer	69,185.34	0.00	0.00	0.00	0.00	0.00	0.00
Collector	205,121.82	0.00	0.00	0.00	0.00	0.00	0.00
Recorder	130,697.05	0.00	0.00	0.00	0.00	0.00	0.00
Circuit/Assoc/Crt Adm	117,732.67	0.00	0.00	0.00	0.00	0.00	0.00
Circuit Judge/Court Reporter (Co Share)	2,710.13	0.00	0.00	0.00	0.00	0.00	0.00
Public Administrator	102,228.49	0.00	0.00	0.00	0.00	0.00	0.00
Other Gen'l Co. gov't	492,809.44	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Transfers	431,528.95	193,678.93	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	1,842,052.02	0.00	5,992.83	0.00	0.00
Jail	0.00	0.00	760,521.19	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	432,106.79	0.00	0.00	5,417.47	0.00
Juvenile Office (Co Share)	0.00	0.00	93,339.48	0.00	0.00	0.00	0.00
Coroner	0.00	0.00	99,084.20	0.00	0.00	0.00	0.00
Road & Bridge	0.00	3,809,113.29	0.00	0.00	0.00	0.00	0.00
Assessment Operation	0.00	0.00	0.00	444,286.79	0.00	0.00	0.00
Regional Child Support Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	175,198.24
ADJUSTMENTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES:	2,549,679.43	4,002,792.22	3,658,850.95	444,286.79	5,992.83	5,417.47	175,198.24
FUND BALANCE 12/31/2025	2,704,332.53	513.79	1,096.56	567,846.32	3,820.31	10,507.11	36,327.79

*Road & Bridge funds also on hand (Capital Imp. Sales Tax \$3,198,657.43) making total funds of \$3,199,171.22

SENIOR CITIZENS SERVICE FUND

Beginning Fund Balance, January 31, 2025	117,147.88
Received from Collector	219,460.63
Financial Institution Tax	8.12
Misc income	0.00
Surtax & interest	474.61
Interest	7,230.32
Funds available	344,321.56
2025 Disbursements:	
Bolivar Herald Free Press Advertising	153.90
CMH Senior Health Center Services	20,000.00
Community Outreach Ministry Supplies/service	7,000.00
County of Polk Legal Notice	51.42
Humansville Senior Center Services	24,410.00
OACAC Supplies/service	44,142.76
Oats, Inc. Supplies/service	50,800.00
Polk County Council on Aging Supplies/service	41,760.00
Polk County Health Center Supplies/service	37,897.40
US Postal Service Services	78.00
TOTAL DISBURSEMENTS	226,293.48
Ending Fund Balance, December 31, 2025	118,028.08

ASSESSED VALUATION, TAX LEVIES, DELINQUENT TAXES

2025 Assessed Valuation of Polk County- \$496,934,873		
	Tax Rate Ceilings	Tax Rate Levied
General Revenue	.02949	.02949
County Road & Bridge	.2543	.2543
Library	.2189	.2189
Health Center	.1600	.1600
Sheltered Workshop	.0191	.0191
Senior Citizens Services	.0454	.0454
Law Enforcement Sales Tax		1/2 cent per dollar
County Road & Bridge Sales Tax for Capital Improvement		1/2 cent per dollar

Delinquent Taxes, December 31, 2025 - \$2,187,870.04

I, Rachel Lightfoot, the duly authorized agent appointed by the County Commission of Polk 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, 2025, and especially have I 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.

Rachel Lightfoot
Polk County Clerk

GENERAL REVENUE FUND DISBURSEMENTS

VENDOR	PURPOSE	AMOUNT PAID
Acadian Business Portal	Service	219.10
Air Equipment Supply Inc	Service	16,367.94
Air-Master of America	Maintenance supplies	1,136.63
Alarmz.net	Service	359.40
Allison, Shirley	Training mileage	91.00
American Asbestos Solutions	Contract Labor/Service	10,300.00
American Stamp & Marking Products	Supplies	357.44
Andyman Crane, LLC	Service	520.00
Anthem Blue Cross Blue Shield	Employee Health/Med Ins	8,292.83
BA Electrical Services, LLC	Service	1,704.92
Ben Admin, Inc	Telehealth Service	80.00
Blade Signs	Service	4,218.98
Blosch, Randolph	Reimburse/Expense	338.00
Bolivar Chamber of Commerce	Delarue Donation Economic Development	5,000.00
Bolivar Farmers Exchange	Maintenance supplies	2,256.40
Bolivar Flooring	Service	9,503.19
Bolivar Herald-Free Press	Legal advertising	6,176.20
Bolivar Newsmedia LLC	Legal advertising	2,326.54
Bolivar Office Express	Supplies	18.78
Bolivar Ready Mix	Service	21,944.00
Bradford, Paula	Training mileage	31.20
Branstetter, Cole & Lightfoot	Guardian Ad Litem, Drug Court fee	260.00
Bryant, Dianne	Insurance Reimbursement	4.49
Bureau Veritas National Elevator Inspection	Service	191.00
C&C Farm & Home Inc	Supplies	405.28
C & R Auto Glass	Repairs/upkeep	315.00
Capital One/Walmart	Supplies/services	990.88
Casey Associates Inc	Maintenance agreement	414.00
Chemical Brokers, Inc	Maintenance supplies	3,012.42
Citizens Memorial Hospital	Service/Opioid Settlement	20,000.00
CNH Industrial	Maintenance supplies	309.86
Community Outreach Ministries	Recycling	35,000.00
Concierge Administrative Services	Employee Health/Med Ins	835.00
Copy Products, Inc	Copier expense	36,312.23
County Commissioners Association of Missouri	Registration Fees/Dues	1,200.00
County of Webster, 30th Judicial	County Share Cir Judge expenses	4,373.00
Craftsman Painting LLC	Contract Labor/Service	14,022.00
Davolt, Barbara	Insurance Reimbursement	4.49
DCBC, LLC	Pub Defender office rent	6,339.63
Dickerson Construction	Service	2,700.00
Dominion Voting Systems Inc	Equipment Purchase/Maintenance	12,562.00
Douglas Haun & Heidemann	Service	6,192.66
Economic Development Partnership	Delarue Donation	10,000.00
Edward J. Rice, Inc	Service	11,127.64
Electronic Office Systems	Equipment maint agreement	847.50
Elkins-Swyers Co., Inc	Election supplies/office supplies	37,486.97
Elliott Data Systems, Inc	Equipment maint agreement	1,042.00
Ellis Ellis Hammons & Johnson	Service	7,251.30
Employee Benefit Design	Service	940.68
Engineer Reprographics	Service	518.00
Enviromental Systems Research Institute	Service	6,262.00
Estate of Richard D Hopson III	Reimburse Overpayment	50.00
Gannett Missouri LocalIQ	Legal advertising	1,700.43
Garretson Trash Service	Service	1,710.00
Golden Rule Insurance Agency	Bond/Insurance	1,114.00
Grainger	Supplies	136.54
Higginbotham Insurance, Inc	Liability/Vehicle/Property insurance	74,869.55
Hill, Brittnie	Guardian Ad Litem fee	108.80
Hillyard/Springfield	Maintenance supplies	4,705.18
Jaguar Software	Service	2,492.44
Jeffries Kustoms LLC	Vehicle Repairs	883.00
John Fabick Tractor Company	Service/supplies	10,616.92
Know.Ink	Election equipment maintenance	3,200.00
KWPM Plumbing and Mechanics	Service	9,620.91
Language Line Services, Inc	Service	12.50
Laser Specialists Inc	Equipment	1,150.00
Liberty Utility Missouri	Electric/Water Service	39,110.47
Lightfoot, Jessica	Guardian Ad Litem fee	2,024.47
Lightfoot, Rachel	Mileage/Training Mileage/Expenses	186.19
Lowe's	Maintenance supplies	789.37
MAC Workers Comp Trust	Workers Compensation Insurance	12,351.00
MACCEA	Registration fees	1,050.00
MAPACJC	Registration fees	425.00
Mark's Plumbing Parts	Maintenance supplies	1,076.20
Marley AEDs & Safety	Equipment maint agreement	1,766.00
McGinnis, Denver	Service	300.00
McMillen, Joseph	Guardian Ad Litem fee	1,765.00
Me-Shy Locksmith	Service/supplies	288.99
Meeks Building Center	Maintenance supplies	1,890.32
MFA Oil	Fuel purchase	445.45
Mid-American Research Chemicals	Maintenance supplies	834.41
Missouri Assoc. of Public Administrators	Registration fee	800.00
Missouri Assoc. of Counties	Membership/reg fees/legal fees	6,785.00
Missouri Beef Days	Delarue Donation	5,000.00
Missouri Circuit Clerks Assoc	Registration fee	850.00
Missouri County Treas. Assoc	Registration fee	500.00
Missouri Department of Public Safety	Fees	25.00
Missouri Department of Revenue	Title Fees	43.50
Missouri Employment Conference LLC	Registration fee	315.00
Missouri Society of Professional Surveyors	Registration fee	245.00
Missouri Vocational Enterprises	Repairs/upkeep	2,049.00
MOPACC	Registration	360.00
Morrisville Agrileaders	Fair Donation	650.00
MSPS	Registration fee	400.00
Mutual of Omaha	Employee life Insurance	1,484.73
NACO	Membership dues	630.00
National PELRA	Registration fee	50.00
NBS/Buscomm	Service	687.44
Neil, Lilli	Insurance Reimbursement	0.39
Neil, Scarlett	Mileage Reimbursement	152.56
Nelson's Auto Service & Towing	Vehicle Repairs	4,848.23
O'Reilly Automotive	Supplies	699.97
Ozark Mailing Service, LLC	Mailing service	22,034.79
Ozark Offset Printing Company	Office supplies	10,130.18
Payne, David A.	Contract Labor/Service	60.00
PC Net, Inc	Service	193.00
Pendergraft, Effie	Mileage Reimbursement	158.28
Phillips, Tiffany	Mileage Reimbursement	1,219.40
Pitney Bowes Global Financial Service	Postage Meter Lease	3,309.12
Pitney Bowes Bank, Inc	Postage	24,306.05
Pitney Bowes, Inc	Postage supplies	459.55
Pleasant Hope FFA/Community Show	Fair Donation	650.00
Poindexter, Carol	Training Mileage/expenses	691.06
Polk County Circuit Clerk	Service	1,466.18
Polk County Electrical Co	Supplies/service	429.20
Polk County Extension	2025 Appropriations	45,000.00
Polk County Fair Association	Fair donation	4,000.00
Polk County Health Center	Opioid Settlement	20,000.00
Polk County Humane Society	Delarue Donation	2,500.00
Polk County Recorder	Recording fees	204.00
Polk County Soil/Water	Delarue Donation	4,000.00
Polk County Surveyor, Kevin Nelson	Reimburse/Expense	883.05

Polk County Title Company	Service	4,950.00
Porter, Jill	Training Mileage	402.90
Precision Small Engines	Supplies	1,605.99
Priester, Rebecca	Mileage Reimbursement	505.05
PrimePay, LLC	COBRA Payment Service	13.32
Pure Country Enterprises	Contract Labor/Service	133,701.40
Purselley, Scott	Mileage Reimbursement	3,835.55
Quality Fire Extinguisher	Maintenance supplies	256.85
Quarles Supply Company	Maintenance/repair supplies	3,267.35
Rapid Financial Solutions	Service	115.34
Rave Mobile Safety	Maintenance agreement	4,012.50
Recorder's Assoc of Missouri	Registration fee	500.00
Robertson, Eli	Service	2,500.00
Robertson, Melinda	Insurance Reimbursement	6.51
Rovenstine Greenhouse	Supplies	700.00
SAM, Inc	Service	4,800.00
Scott Drywall LLC	Contract Labor/Service	12,875.00
SEM Applications Inc	Maintenance fee	1,600.00
SHI International Corporation	Equipment	1,065.75
Simpson Technology Engineering	IT Services/equipment	102,653.33
Southern Rubber Stamp	Supplies	81.07
Southwest Missouri Council of Government	County membership dues/fees	2,500.00
Southwest Chapter MSPS	Registration fee	125.00
Spectrum Paint	Maintenance supplies	988.24
Springfield Blueprint & Photo Co	Maintenance agreement	1,323.54
Springfield Family Law, LLC	Guardian Ad Litem fee	16,061.25
Star Wholesale Supply	Supplies	154.20
Stericycle, Inc	Service	1,600.84
Stewart Concrete	Supplies	263.00
SummerOne	Service	682.09
Superior Products & Service	Supplies	188.00
Sure Shot Exterminating, LLC	Service	200.00
TASC	COBRA Payment Service	166.00
Technology Group Solutions	Equipment purchase	1,490.70
TK Elevator Corporation	Service	5,115.25
Tru Cleaning	Contract Labor	32,400.00
Tyler Technologies	Software service agreement	19,030.73
UHS Premium Billing (UnitedHealthCare)	Employee health/med insurance	87,236.58
Uline	Maintenance supplies	1,916.06
Ulrich Software, Inc	Software service agreement	30,829.00
US Bank	Supplies/equipment/lodging	43,723.29
US Treasury	Filing Fee	251.85
Verizon Wireless	Service	2,430.08
Vital Records Control	Service	3,000.00
Williams-Keepers LLC	Audit	30,000.00
Windstream	Service	19,031.29
World Wide Technology	Equipment	4,861.58
Treasurer Transfer to Assessment		33,005.09
Treasurer Transfer to Election Serv Fund		19,385.86
Treasurer Transfer to Gen Rev Savings		69,700.00
Treasurer Transfer to LEST Fund		306,000.00
Treasurer Transfer to Regional Child Support		3,438.00
Adjustments	Voided checks, prior yr adj, Treasurer adj	8,755.27
Election workers/rent/service of polls expenses	*See list following	19,923.36
Jury Script	*See list following	6,564.20
Payroll Expenses (Gen. Rev. Fund)	*See list following	840,785.77
TOTAL DISBURSEMENTS		2,549,679.43

GENERAL REVENUE FUND-PAYROLL DETAIL

PAID TO:	GROSS PAY	NET PAY
Shannon L. Hancock, Presiding Commissioner	36,749.00	23,722.77
A. Kyle Legan, Northern Commissioner	34,749.00	23,514.56
Bob Moreland, Southern Commissioner	34,749.00	14,495.28
Rachel E Lightfoot, County Clerk	52,650.00	40,881.45
Lisa M. Pyle, A/P Clerk	33,801.03	26,143.62
Effie M. Pendergraft, Payroll Clerk	33,663.84	23,958.45
Scarlett Neil, Election Clerk	31,855.43	21,012.04
Larry James Hamby, Maintenance	51,920.03	34,656.45
James C. Midles, Maintenance part-time	1,991.00	1,610.09
Jackie M. Truitt, Maintenance part-time	380.82	301.69
Deryll E. Jenkins	7,401.83	6,600.44
Shirley M. Allison, Treasurer	52,650.00	30,198.07
Melissa Greer, Treasurer part-time Clerk	2,432.21	2,246.14
Melissa J. Albert, Treasurer part-time Clerk	3,235.78	2,918.24
Rachel A. Boyce, Collector	52,650.00	35,966.50
Stephanie D. Ackels, Collector's Clerk	37,965.18	25,647.44
Melissa J. Albert, Collector's part-time Clerk	9,349.52	8,092.28
Melissa S. Duke, Collector's Clerk	30,390.46	24,800.06
Eloise L. Moore, Collector's part-time Clerk	5,445.78	5,029.18
Effie M. Pendergraft, Collector's part-time Clerk	864.80	720.70
Daniel S. Russell, Collector's part-time Clerk	1,603.53	1,480.86
Carol A. Poindexter, Recorder	52,650.00	43,750.20
Malissa K. Greer, Recorder's part-time Clerk	1,836.78	1,696.27
Tiffany R. Quennoz, Recorder's Clerk	36,811.30	27,236.64
Michelle J. Grande, Recorder's Clerk	20,077.52	16,973.41
Ricky J. Davis, Emerg Mgt Coordinator	44,076.45	34,457.96
John S Purselley, Public Administrator	52,650.00	31,784.33
Dianne L. Bryant, Public Admin. Clerk	469.62	327.22
Rebecca A. Priestler, Public Admin. Clerk	28,048.66	21,509.54
Rita F. Legan, Circuit Clerk part-time Clerk	13,628.39	12,548.82
Jan M. Powell, Circuit Clerk part-time Clerk	15,858.57	14,582.99
Cassidy D. Rideout, Circuit Clerk part-time Clerk	1,504.39	1,359.30
TOTAL SALARIES	784,109.92	560,222.99
Matching FICA, FICA withheld	45,933.25	45,933.25
Matching Medicare, Medicare withheld	10,742.60	10,742.60
Federal withholding		35,230.88
State withholding		15,160.00
Insurance withheld, Atlantic American		1,145.90
Insurance withheld, Guardian		3,216.46
Insurance withheld, Mutual of Omaha		13,258.53
Insurance withheld, UnitedHealthCare/Anthem BCBS		34,762.31
County Employees Retirement		40,007.46
Savings Plan (7/10%)		12,867.49
457 Deferred Comp		11,562.05
TOTAL PAYROLL EXPENSE - General Revenue	840,785.77	784,109.92

GENERAL REVENUE FUND DISBURSEMENTS

***Election Workers:** Paula Abel, Debra Agee, Judy Barham, Beverly Bonner, Gale Bonner, Texas Buckner, Tamela Candler, Kathi Cooper, Katy Crain Raymond Crain, Kendra Cromwell, Vickie Culver, Anita Curry, Tamara Daughtrey, Roberta Duke, Kathy Drake, Bobbie Epperson, Dellene Friesen, Linda Fuerst, Donna Gaynor, Reba Greer, Summer Griffith, Molly Hardt-Batton, Kermit Hargis, Sarah Hatfield, Danny Hayter, Kay Hayter, Lenee Hodson, Richard Horton, Mary Jane Hubbert, Dawn Jones, Patricia Jones, Tammy Jones, Linda Kite, Carolyn Lee, Michelle Lentz, Shekinah Lentz, Diana Lower, Donald Miller, Patsy Morgan, Lee Neil, Bill Otradovec, Bonnie Potts, LaNelda Presley, William Reed, Rebecca Roberts, Sondra Rogers, Renee Sagaser, Sharon Sawyer, Cay Sergeant, Diana Shanks, Michael Shanks, Bonnie, Shikles, Kathy Shockley, Shawn Sibley, Gail Skalicky, Sharon Thompson, Walter Tredway, Jill Vanderveen, Jean Vincent, Cynthia Walker, LeaAnn West, Malinda White, Laurie Whitlock, Vicki Willensen, Carol Woods **\$18,023.36**

***Election Rent/Service of Polls:** Brighton Saddle Club, Central Polk Fire District, Cornerstone Community Church, Eudora Baptist Church, First Baptist Church (Humansville), First Christian Church (Bolivar), Halfway Lions Club, Harvest Assembly Church, Lighthouse of Hope, Open Hearts United Methodist Church, Pleasant Hope Fire and Rescue ***1,900.00**

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***Jurors (Circuit Clerk):** Tammy Akers, melissa Albert, Thelma Allard, Dennis Allred, Dana Ankrom, Megan Ash, Kristina Ball, Michelle Beebe, Janet Beyer, Bruce Blakemore, Dee Blakemore, Kevin Bowerman, Megan Bradley, Steven Brockhoff, Craig Brown, Richard Bumgarner, Amanda Carper, Todd Carson, David Carter, Kristen Christy, Cindy Cole, Lloyd Colvard, Deanna Cotton, Deanna Counts, Sheila Cox-Hines, Levi Crews, Danny Crites, Denita Curry, Lisa Darby, Carol Davison, Nichlous Deason, Gina Declue, Linda Delong, Kira Dick, Nancy Dickerson, David Dixon, Jeremiah Doolittle, Amanda Edwards, Linda Ellerbee, Johnathon Finch, Wally Fronteneau, Raymond Francka, Suzette Fry, Jennie George, Aaron Godat, Shelley Graves, Gina Green, James Grisaffe, Julia Guthrie, Donald Haling, Bradley Hall, Nathan Hamann, Kristin Hamilton, Clifford Haney, James Henderson, Molly Hendrickson, Roger Hendrickson, Rae Herbert, Sandra Hernandez, Karmin Herring, Cheryl Herzog, Darlene Higginbotham, Howard Hill, Robert Hill, Timothy Hodges, Landon Ho-gland, Michael Hood, Jimmie Hunt, Nancy Jackman, Lisa Jarvis, Michael Jenkins, Jessica Johnson, Rhonda Jones, Daniel Keith, Marla Kemp, Kevin Kent, Christopher Krikland, Leroy Lewis, Jerry Lightfoot, Bethany Lipe, Megan Lockhart, Dakota Lopez, Austen Love, Jennifer Maples, Lindsey Massey, Tara Matthews, Doreen Maynard, Melissa McClure, Mary McCoy, Chelsea McDonald, Carl Morgan, Debra Morris, Curtis Nelson, Martha Offutt, Jeremy Papenfuhs, Brenda Pearson, William Reed, Renay Robb, Douglas Roberts, Melinda Robertson, Blake Robinett, Daniel Rodenbaugh, Rebecca Ross, Erich Rothmayer, Tiffany Russell, Jeannie Saltkill, Nichole Saylor, Corey Schnagl, Kurt Scott, Michele Sechler, Wendy Shipton, Charles Sicard, Gary Simms, Kris Skidmore, Edwin Smith, Tara Smith, David Snodgrass, Patricia Spear, Sarah Stamback, Donita Stanek, Thomas Stanford, Cary Stanley, Rhonda Stanton, Pamela Starbuck, Susan Stephens, Vivian Stockard, Ryan Stuchlik, Jordan Sukovaty, Brandy Sutherland, Spring Sutherland, Matthew Swinford, Rodney Taylor, Gavin Tennyson, David Thomas, James Thomas, Cynthia Thompson, Ted Thurman, Thomas Tipton, Donald Tustison, Magen VanPelt, Kimberly Vincent, Richard Wakefield, Jeffrey Waters, Holly Welch, Tonya Wiggins, Michael Williams, Justin Wingo, Arthur Woods, Mari Woosley, Cheyenne Yates, Robert Yeargain, Carrie York, Wesley Young, Woodrow Younts, Denzil Zimmeran ***6,564.20**

LAW ENFORCEMENT SALES TAX FUND DISBURSEMENTS

VENDOR	PURPOSE	AMOUNT PAID
19th Judicial Circuit	Prisoner boardbill	1,750.00
Advanced Correctional Healthcare	Service	14,795.77
Alarmz.net	Service	1,368.90
Albrecht, Leslie	Reimburse/expense	12.84
Anderson, Kelli	Insurance Reimbursement	2.71
Anthem Blue Cross Blue Shield	Employee health/med insurance	21,051.03
Atteberry's MFA Tire & Auto	Vehicle maintenance	9,826.00
B & B Wrecker Service	Service	135.00
Barron, James	Reimburse/expense	73.36
Bass, Stacey	Insurance Reimbursement	4.92
Ben Amin, Inc	Tele-health	225.00
Bill Grant Ford Mercury, Inc	Vehicle purchase & maintenance	20,367.18
Bill Roberts Chevrolet	Vehicle maintenance	395.85
Brannon, William	Insurance Reimbursement	6.51
Brooks-Jeffrey Marketing	Service- computer maint	3,095.00
Burgher, Steven	Reimburse/expense	40.00
C & R Auto Glass	Vehicle maintenance	1,420.00
Camden County Treasurer	Prisoner boardbill	9,075.00
Capital One/Walmart	Office supplies	1,234.40
Castrodale, John	Insurance Reimbursement	4.49
Cedar County Sheriff's Office	Prisoner boardbill	7,750.00
Central Square Technologies	Computer Expense	2,472.02
Citizens Memorial Hospital	Service	16.00
Concierge Administrative Services	Employee Health/Med Ins	5,572.98
Cook, Dawn	Insurance Reimbursement	6.51
Copy Products, Inc	Supplies	869.47
Cox, Jessica	Equipment purchase	400.00
Creative Product Sourcing	DARE Supplies	1,331.91
Crothers, Austin	Insurance Reimbursement	4.12
Culligan Drinking Water	Service	1,346.30
Cuming, Lynn	Insurance Reimbursement	6.51
Davis, Canyon	Insurance Reimbursement	1.12
Dickerson, Abe	Mileage	225.00
Doke Propane	Propane	7,484.25
Ellis IV, Ransom	Service	1,825.00
Elmore, Terri	Insurance Reimbursement	0.39
First Responder Outfitters, Inc	Equipment purchase	3,730.42
For The Record, LLC	Service	234.60
FR Outfitters	Equipmtn purchase	187.99
Galls LLC	Supplies	462.99
Garretson's Trash Service	Service	1,620.00
Georges, Brandon	Reimburse/expense	34.49
GFI Digital	Supplies	30.00
Gorman, Eric	Reimburse/expense	36.36
Great America Financial	Equipment purchase	5,340.07
GT Distributors, Inc	Equipment purchase	1,464.00
Guardian	Insurance	(15.71)
Hansel, Marshall	Insurance Reimbursement	3.80
Hargus, Karl	Victim Advocate - mileage	4,647.88
Harris, Jennifer	Reimburse/expense	20.14
Higginbotham Insurance	Insurance - liability, vehicle, property	204,140.37
Hoover, Caleb	Reimburse/expense	83.97
Independent Health Service	Service	15,820.07
Jefferies Kustoms, LLC	Supplies	2,011.67
Karpel Solutions	Equipment maintenance	1,050.00
Kenco Fire Extinguisher	Equipment maintenance	563.00
Larry's Window Cleaning	Equipment maintenance	50.00
Liberty Utilities	Electric/Water	33,853.64
MAC Workers Comp Trust	Workers Comp Insurance	74,475.00
Meeks Building Center	Supplies	69.90
Me-Shy Locksmith	Service	415.00
MFA Oil Company	Fuel	84,749.74
Mid States Organized Crime	Membership Fees	100.00
Miller, Grace	Insurance Reimbursement	2.17
Missouri Association of Prosecuting Attorneys	Registration fee	4,120.00
Missouri State Highway Patrol	Vehicle Purchase	142,500.00
Mutual of Omaha	Life Insurance	2,478.52
Myers, Cole	Insurance Reimbursement	2.62
Myers, Richard	Reimburse/expense	101.05
Nelson's Auto Service	Vehicle maintenance	33,823.91
NMS Labs	Service	2,457.00
Norris, Anita	Insurance Reimbursement	0.75
Nroute Enterprises, LLC	Vehicle maintenance	170.00
O'Reilly Automotive	Vehicle maintenance	3,223.72
Occupational Research & Assessment	Equipment	1,170.00
Office Products Alliance	Office supplies	1,708.58
Omnigo Software, LLC	Livescan	34,847.07
Ortex Termite & Pest Co	Service	1,040.00
Ozark Offset Printing Company	Office supplies	1,341.18
PACARF	Pros Atty - retirement	15,504.00
Parrish Tire & Alignment, LLC	Vehicle maintenance	65.45
PC Alliance	Service, computer maintenance	29,945.89
Pervasive Perception	Service	55,000.00
Pitney Bowes Global Finance	Postage equipment lease	756.96
Pitney Bowes Bank, Inc	Postage	1,140.06
Polk County 4-H Council	Service	150.00
Polk County Juvenile Office	County share of expenses/grant	93,339.48
Precision Alignment	Repairs	225.00
PrimePay, LLC	COBRA payment service	32.34
Purcell Tire and Service Co	Vehicle maintenance	4,403.75
Radio Communication Specialist	Service	2,906.77
Randall, Jarle	Insurance Reimbursement	2.25
Rideout, Anthony	Insurance Reimbursement	2.25
Robertson, Justin	Insurance Reimbursement	1.09
Rone, Charity	Victim Advocate - mileage	207.63
Simpson Technology Engineering	Service - computer expense	756.12
Simpson, Billy	Reimburse/expense	86.00
Smith, Kealob	Insurance Reimbursement	14.50
Southwest Missouri Forensics	Service	61,800.00
Springfield Mortuary Service	Services	3,800.00

Stripes LTD, LLC	Vehicle equipment	2,040.00
TASC	COBRA payment service	422.91
Thomson Reuters-West	Pros Atty - law library	6,920.96
UHS Premium Billing (UnitedHealthCare)	Employee health/med insurance	244,947.13
US Bank	Office/Jail Supplies/Reg Fees/Fuel	11,240.68
Verizon Wireless	Service	14,107.93
Vote, Diana	Service	275.00
W-Bar-Y Fence Company	Service	1,419.78
Windstream	Service	25,255.45
Woods Supermarket Inc	Prisoner boardbill meals	36,575.44
Payroll Expense (Law Enf)	* See list following	2,267,144.63
TOTAL DISBURSEMENTS		3,658,850.95

LAW ENFORCEMENT SALES TAX FUND - PAYROLL DETAIL

SHERIFF'S DEPARTMENT	GROSS PAY	NET PAY
PAID TO:		
E. Danny Morrison, Sheriff	99,639.88	71,237.46
Luke D Arterberry, Deputy	42,072.31	31,172.00
James A Barron, Deputy	21,912.13	16,029.76
Adam T Bays, Deputy	43,926.46	30,507.68
William R. Brannon, Deputy	15,038.57	11,046.89
Steven A. Burgher, Deputy	45,751.45	20,919.79
Christopher L Cade, Deputy	3,834.47	3,138.11
Derek L. Carter, Deputy	45,153.55	36,214.33
John L. Castrodale, Deputy	19,844.78	14,645.02
Dawn R. Cook, Clerical	19,896.92	14,184.92
Abraham M. Dickerson, Supervisor	48,641.88	27,226.37
Dakota C. French, Deputy	25,220.12	20,505.55
Brandon K Georges, Deputy	20,265.46	15,623.57
Ricky J. Gooding, Deputy	46,817.88	32,693.13
Eric C. Gorman, Detective	53,149.71	35,337.89
David S. Hankins, Deputy	12,803.73	9,810.51
Caleb M Hoover, Deputy	45,252.09	31,179.65
Michael R Johnson, Deputy	47,290.67	35,807.86
Kyle A. Kershner, Deputy	29,002.36	20,845.85
Anthony A. Kinser, Deputy	22,936.17	17,419.56
Katelynn W. Lockhart, Clerical	15,045.60	12,388.86
Staci L. McCoy, Clerical	33,359.52	24,061.35
Rodney A. Parks, Under Sheriff	56,559.56	39,781.51
Landon R. Rauch, Deputy	44,182.26	32,501.74
Billy S. Simpson, III, Detective Supervisor	59,141.24	46,045.48
Thomas A Smith, Deputy	43,292.28	34,735.26
Jeffrey A. Sostorecz	21,642.28	17,278.83
Dakota A. Springer, Deputy	21,013.38	15,513.57
Jessica Winchell, Detective	44,635.78	33,346.83
Tanner M. Zeolia, Deputy	44,424.74	32,505.71
Tari Shae Voris, Office Administrator	49,816.00	33,686.84
Shannon D. Andrews, Jailer Administratvie Supervisor	43,377.00	29,666.95
David Avelar, Jailer	11,923.26	9,477.37
Casey J. Baird, Jailer	1,612.62	1,084.09
Melissa A. Birkmire, Jailer	38,046.95	27,000.16
Brandon A. Brindac, Jailer	29,756.92	22,300.09
Peyton S. Butler, Jailer	18,535.40	14,708.91
David J. Courtright, Jailer/Court Security	42,872.50	31,705.22
Kevin S. Gilliam, Jailer	908.16	777.83
Marshall J. Hansel, Jailer	23,138.22	17,204.48
Jennifer L. Harris, Jail Adminstrative Supervisor	36,331.43	27,659.07
Robert A. Ideker, Jailer	38,126.66	23,057.55
John J. Johnson, Jail Supervisor	41,289.72	32,222.07
Kelly L. Kirk, Jailer, Court Security	7,667.40	7,076.85
Michael W. Kootz, Jailer	41,825.27	31,948.64
Nicholas T. Kuhl, Jailer	37,759.21	29,375.81
Jalonie L. Moses, Jailer	16,771.35	14,812.26
Cole G. Myers, Jailer	5,782.06	4,517.11
Chance G. Pillar, Jailer	23,639.63	19,362.11
Gerald W. Ralston, Jailer	8,730.57	6,434.13
Jordan A. Revels, Jailer	7,371.87	5,650.23
Mariah L. Stock, Jailer, Court Security	1,787.70	1,531.16
Jacob G. Smith, Jailer	26,731.59	20,289.45
Christina M. Weathers, Jailer	31,574.58	23,848.73
Sarah L. Weeks, Jailer	36,537.08	28,698.44
	1,714,020.38	1,247,800.59

*The Sheriff's and Deputies' salaries include a uniform allowance of \$60.00 per month; Jailers include a uniform allowance of \$30.00 per month.

PROSECUTING ATTORNEY'S OFFICE		
Keaton S. Ashlock, Prosecuting Attorney	164,766.43	117,071.86
Lynn M. Cuming, Clerk	17,941.73	12,820.61
Karen D. Hargus, Circuit Victim Advocate	41,015.84	30,515.96
Samantha E. Hanner, part-time Clerk	13,085.98	9,939.70
Jennifer L. Hawkins, Clerk	31,172.93	25,896.17
Alicia M. Johnson, Clerk	10,918.35	8,318.23
Rick E. Pohlsander, Assist Prosecuting Attorney	14,922.00	12,402.79
Charity S. Rone, Victim Advocate	42,079.03	30,504.55
Sierra M. Ronspies, Clerk	31,193.94	25,102.67
Mary E Vest, part-time Clerk	8,238.53	7,608.29
	375,334.76	280,180.83

CORONER		
Zane Gore, Coroner	18,202.76	6,707.08
Whitney M Burlison, Deputy Coroner	251.37	232.15
John S. Purselley, Deputy Coroner	4,379.16	4,044.15
	22,833.29	10,983.38

TOTAL: All Law Enforcement Dept	2,112,188.43	1,538,964.80
Matching FICA, FICA withheld	125,585.46	125,585.46
Matching Medicare, Medicare withheld	29,370.74	29,370.74
Federal withholding		108,363.75
State withholding		43,020.00
Insurance withheld, Guardian		9,577.23
Insurance withheld, American Atlantic		3,319.60
Insurance withheld, Mutual of Omaha		35,097.46
Insurance withheld, UnitedHealthCare/Anthem BCBS		54,353.13
County Employees Retirement		103,374.93
Savings Plan (7/10%)		18,838.72
457 Deferred Comp		14,793.95
Sheriff Retirement		4,982.01
Prosecuting Attorney Retirement		6,590.65
Garnishments		15,956.00
TOTAL PAYROLL EXP - LAW ENF	2,267,144.63	2,112,188.43

LAW ENFORCEMENT RESTITUTION FUND

Beginning Fund Balance, January 1, 2025		34,325.17
Received from Circuit Clerk		17,128.06
Restitution		243.95
Interest		2,052.19
	Funds available	53,749.37
2025 Disbursements:		
City of Joplin	Member Contribution	250.00
Kenco Fire Extinguisher	Sheriff - Equip	680.00
Radio Communications Specialists	Sheriff-Equip	8,539.07
Missouri Coroner & Med Exam Association	Membership/Training	1,650.00
US Bank	Sheriff-equip; Coroner-train; PA-equip	8,092.27
TOTAL DISBURSEMENTS		19,211.34
Ending Fund Balance, December 31, 2025		34,538.03

LAW ENFORCEMENT TRAINING FUND

Beginning Fund Balance, January 1, 2025	5,740.76
Received from Circuit Clerk	2,304.00
Received from State Treasurer	1,572.63
Interest	195.75
	Funds Available 9,813.14

2025 Disbursements:	PURPOSE	AMOUNT PAID
VENDOR		
Mid States Organized Crime Info Center	Membership	150.00
Missouri Narcotic Officers Assoc.	Training-registration fee	350.00
Missouri Sheriffs' Association	Training - registration/contract fee	975.00
Missouri Sheriffs' United	Training- registration fee	150.00
US Bank	Lodging-meals	989.86
US Bank	Training-registration fees	3,377.97
TOTAL DISBURSEMENTS		5,992.83
Ending Fund Balance, December 31, 2025		3,820.31

ASSESSMENT OPERATIONS FUND DISBURSEMENTS

VENDOR	PURPOSE	AMOUNT PAID
Anthem Blue Cross Blue Shield	Employee Health/Med Ins	3,827.46
Ben Admin, Inc	Telehealth Services	30.00
Bill Grant Ford-Merc Inc	Vehicle maintenance	1,370.05
Concierge Administrative Service	Employee Health/Med Ins	380.00
Copy Products Inc	Copier	480.42
Eagleview	Pictometry/Ariel Imaging	33,355.15
Edward J. Rice, Inc	Supplies/service	28,798.47
ESRI	Equipment maintenance	2,233.00
GFI Digital	Equipment	172.06
Higginbotham Insurance	Liability/vehicle Insurance	8,553.44
IAAO	Membership Fee	255.00
Lemmon, Rita	Mileage	480.35
MAC Workers Comp	Work Comp	10,105.00
MFA Oil Company	Fuel	1,114.76
Missouri Mappers Association	Dues	25.00
Missouri State Assessor	Registration fees/supplies	2,275.00
Mutual of Omaha	Insurance (Life, Dent/Vis/STD/LTD)	413.28
PC Net Inc	Computer Service	654.00
Pitney Bowes Bank Reserve Account	Postage	1,134.15
PrimePay, Inc	COBRA	4.90
Robinson, Jacquelyn	Mileage	90.35
SAM, LLC	GIS Services	10,200.00
Simpson Technology	Computer expenses	2,633.99
Southwest MO Assessor's Association	Membership Dues	100.00
Springfield Blueprint	Service	455.45
Stalker, Mary	Mileage	51.30
TASC	Telehealth Services	74.81
Ulrich Software, Inc	Computer software	14,832.14
UnitedHealthCare Premium Billing	Employee Health/Med Ins	39,567.87
US Bank	Equipment/supplies/lodging	5,435.71
Verizon Wireless	Service	1,075.50
Windstream	Service	2,535.80
Adjustments	Journal Entry, Voided Check	30.32
Payroll Expenses	*See list following	271,542.06
TOTAL DISBURSEMENTS		444,286.79

ASSESSMENT OPERATIONS FUND - PAYROLL DETAIL

PAID TO:	GROSS PAY	NET PAY
Rita A. Lemmon, Assessor	49,015.41	31,542.46
LaDonna Beehler	31,694.74	21,440.96
Carrie J. Cook	35,359.49	25,288.34
Lisa S. Lee	34,320.03	21,495.38
Jennifer L. Mehl	32,032.00	23,521.86
Jacquelyn N. Robinson	33,791.23	25,054.48
Holly A. Russell	12,589.62	9,689.31
Mary A. Stalker	24,259.80	19,544.70
TOTAL SALARIES	253,062.32	177,577.49
Matching FICA, FICA withheld	14,977.06	14,977.06
Matching Medicare, Medicare withheld	3,502.68	3,502.68
Federal withholding	12,998.61	12,998.61
State withholding	4,755.00	4,755.00
Insurance withheld, Anthem BCBS	394.06	394.06
Insurance withheld, Guardian	3,006.93	3,006.93
Insurance withheld, Mutual of Omaha	9,010.47	9,010.47
Insurance withheld, UnitedHealthCare	3,761.78	3,761.78
County Employee Retirement	14,428.36	14,428.36
Saving Plan (7/10%)	3,633.31	3,633.31
457 Deferred Comp	5,016.57	5,016.57
TOTAL PAYROLL EXP-ASSM'T OPER	271,542.06	253,062.32

DEPUTY SHERIFF SALARY SUPPLEMENT FUND

Beginning Fund Balance, January 1, 2025	654.62
Circuit Clerk Fees	1,136.10
Sheriff of Polk County	6,070.00
Processing Server	4,890.00
State Treas-Deputy Sheriff Salary Grant	45,670.40
	Funds Available 58,421.12

2025 Disbursements:		
State of Missouri - DSSSF		11,980.30
Treasurer Transfer to LEST - Work Comp		1,605.54
Payroll Expense Deputy Sheriff Salary Fund	*See list following	42,453.41
TOTAL DISBURSEMENTS		56,039.25

DEPUTY SHERIFF SUPPLEMENT SALARY - PAYROLL DETAIL

PAID TO	GROSS PAY	NET PAY
Luke D Arterberry	1,769.22	1,515.34
James A Barron	656.84	562.63
Adam T Bays	1,769.22	1,515.37
William R. Brannon	519.25	444.77
Steven A. Burgher	1,769.22	1,515.37
Derek L. Carter	1,769.22	1,515.37
John L. Castrodale	692.34	593.04
David J. Courtright	1,769.22	1,515.37
Abraham M. Dickerson	1,769.22	1,515.37
Dakota C French	1,076.88	922.33
Brandon K Georges	651.49	558.05
Ricky J. Gooding	1,769.22	1,515.37
Eric C. Gorman	1,769.22	1,515.37
David S Hankins	513.48	439.80
Caleb M Hoover	1,769.22	1,515.37
Robert A Ideker	1,076.88	922.33
John J. Johnson	1,769.22	1,515.37
Michael R. Johnson	1,769.22	1,515.37
Anthony A Kinser	1,076.88	922.33
Nicholas I Kuhl	1,076.88	922.33
Rodney A. Parks	1,769.22	1,515.37
Landon R. Rauch	1,769.22	1,515.37
Billy S. Simpson	1,769.22	1,586.09
Thomas A. Smith	1,769.22	1,515.37
Jeffrey A Sostorecz	1,025.36	878.21
Dakota C Springer	994.14	851.46
Jessica R. Winchell	1,769.22	1,515.37
Tanner M. Zeolia	1,769.22	1,515.37

TOTAL SALARIES	39,437.16	33,849.26
Matching FICA, FICA withheld	2,444.90	2,444.90
Matching Medicare, Medicare withheld	571.35	571.35
County Employee Retirement	2,295.04	2,295.04
401A Savings Plan (7/10%)	276.61	276.61
TOTAL PAYROLL EXP-DSSSF	42,453.41	39,437.16
Ending Fund Balance, December 31, 2025		2,381.87

REGIONAL CHILD SUPPORT FUND

Beginning Fund Balance, January 1, 2025	64,060.22
Received from State Treasurer	137,371.26
Received from Benton County	2,104.00
Received from Cedar County	1,544.00
Received from Dallas County	1,852.00
Received from Hickory County	1,062.00
Misc. Reimburse/income	94.55
Treasurer Transfer from General Revenue	3,438.00
	Funds Available 211,526.03

2025 Disbursements:		
Anthem Blue Cross Blue Shield	Employee Health/Med ins	1,275.82
Ben Admin, Inc	Teladoc Service	10.00
Blakemore, Tanner	Office Rent	6,250.00
Concierge Administrative Services	Employee Health/Med ins	3,130.00
Crump, Johanna	Mileage	187.20
Espelien, Jill	Mileage	1,770.60
Garretson Trash Service	Service	318.00
Higginbotham Insurance Inc	Liability Insurance	3,021.10
Liberty Utilities	Electric/Water Service	3,822.16
MAC Workers Comp Trust	Worker's Comp Insurance	248.00
Missouri Division Employment Security	Unemployment	5,120.00
Mutual of Omaha	Group Life Insurance	120.96
Ozark Community Health Center	Office Rent	11,050.00
Parks, John	Insurance Reimbursement	3.80
Pitney Bowes Bank Inc, Reserve Account	Postage	20.89
PrimePay, Inc	COBRA	1.96
Quality Fire Extinguisher	Service	62.75
Simpson Technology Engineering	IT Service	3,090.47
TASC	COBRA	25.26
Tru Cleaning LLC	Service-contract cleaning	3,000.00
UnitedHealthCare Premium Billing	Employee Health/Med ins	13,407.28
U.S. Post Office	Postage/box rental	106.00
US Bank	Computer expense/Lodging	3,289.96
Windstream	Phone/Internet Service	2,978.79
Wood, Debra	Insurance Reimbursement	4.34
Payroll Expenses-Child Support Fund	*See list following	112,882.90
TOTAL DISBURSEMENTS		175,198.24

CHILD SUPPORT FUND-PAYROLL DETAIL

PAID TO	GROSS PAY	NET PAY
Jill M. Espelien, Assist. Prosecuting Attorney	67,578.00	46,605.99
Johanna L. Crump, Paralegal	37,836.04	30,632.70
	105,414.04	77,238.69
Matching FICA, FICA withheld	6,053.15	6,053.15
Matching Medicare, Medicare withheld	1,415.71	1,415.71
Federal withholding	3,634.19	3,634.19
State withholding	2,144.00	2,144.00
Insurance withheld, Mutual of Omaha	1,240.70	1,240.70
Insurance withheld, UnitedHealthCare/Anthem BCBS	6,624.83	6,624.83
County Employee Retirement	6,324.85	6,324.85
Savings Plan (7/10%)	737.92	737.92
TOTAL PAYROLL EXPENSE-CHILD SUPPORT	112,882.90	105,414.04
ENDING CASH BALANCE, DECEMBER 31, 2025		36,327.79

COLLECTOR'S TAX MAINTENANCE FUND

Beginning Fund Balance, January 1, 2025	79,683.59
Received from Collector	49,580.86
Received from Collector - Surtax & Interest	105.38
Interest	5,301.08
	Funds Available 134,670.91

2025 Disbursements:		
Aire-Master of America	Supplies	165.40
Atronic Alarms	Supplies/service	240.00
Boyce, Rachel	Reimbursements	343.20
MAC Workers Comp Trust	Registration fee	200.00
Missouri County Collector	Registration fee	1,200.00
Ozarks Mailing Service, LLC	Service	4,700.00
Ozark Offset Printing Co	Supplies	1,738.86
Polk County Collector	Supplies	256.56
Tipton Systems	Equipment/Supplies	973.57
Ulrich Software Inc	Service	4,600.00
US Bank	Conf expense/Office Supplies	1,315.20
Vital Records Control	Service	1,590.64
Payroll Expense	*See list following	8,949.65
TOTAL DISBURSEMENTS		26,273.08

COLLECTOR'S TAX MAINTENANCE FUND - PAYROLL DETAIL

PAID TO:	GROSS PAY	NET PAY
Stephanie D Ackels	\$7,637.50	6,086.47
Melissa Doke	\$676.08	579.07
TOTAL SALARIES	\$8,313.58	6,665.54
Matching FICA, FICA withheld	\$515.51	515.51
Matching Medicare, Medicare withheld	\$120.56	120.56
Federal withholding	961.07	961.07
State withholding	130.00	130.00
County Employees Retirement	498.81	498.81
Savings Plan (7/10%)	58.16	58.16
TOTAL PAYROLL Exp-Call Maintain	\$8,949.65	8,949.65
Ending Fund Balance, December 31, 2025		108,397.83

CRIMINAL COSTS FUND

Beginning Fund Balance, January 1, 2025	0.00
Received from State Treasurer	77,766.41
	Funds Available 77,766.41

2025 Disbursements:		
Transfer to County Revenue Fund		7,896.58
Transfer to Law Enf Sales Tax Fund		69,869.83
TOTAL DISBURSEMENTS		77,766.41
Ending Fund Balance, December 31, 2025		0.00

DRUG COURT FUND

Beginning Fund Balance, January 1, 2025	0.00
Refund	396.00
Transfer from Co Rev - Opioid Settlement	10,000.00
Interest	377.36
	Funds Available 10,773.36

2025 Disbursements:		
Jill Porter	Reimbursement	409.50
Redwood Toxicology Lab	Services	421.25
Tiffany Phillips	Reimbursement	379.57
US Bank	Supplies	850.00
TOTAL DISBURSEMENTS		2,060.32

ELECTION SERVICE FUND

Beginning Fund Balance, January 1, 2025	90,875.75	
Received from State Treas- Elect Reimburse	3,910.90	
Received from State Treas- Grants	11,750.00	
Transfer from Co Rev - 5% Elect Costs	4,060.86	
Transfer from Co Rev - Equip Maint	15,325.00	
Interest	3,458.67	
Funds Available	129,381.18	
2025 Disbursements:		
CISA	Registration Fees	995.00
CTCL	Registration Fees	600.00
Dominion Voting Systems	Election supplies	45,099.90
Know Ink	Election supplies	7,242.00
MACCEA	Registration Fees	250.00
Clay County Board of Elections	Registration fees	225.00
US Bank	Training expenses/elect supplies	1,819.75
TOTAL DISBURSEMENTS	56,231.65	
Ending Fund Balance, December 31, 2025	73,149.53	

ESCHEAT FUND

Beginning Fund Balance, January 1, 2025	143,595.12	
Collector	Tax Collection/Land Sales	166,581.50
Interest	12,790.91
Funds Available	322,967.53	
2025 Disbursements		
Miscellaneous Expenses	19,942.93
TOTAL DISBURSEMENTS	19,942.93	
Ending Fund Balance, December 31, 2025	303,024.60	

FAMILY JUSTICE FUND

Beginning Fund Balance, January 1, 2025	40,440.60	
Circuit Clerk Fees .....	.....	6,949.50
Interest .....	.....	2,053.01
Funds Available	49,443.11	
2025 Disbursements:		
Hill, Brittnee	Guardian Ad Litem	4,900.00
Lightfoot, Jessica	Guardian Ad Litem	3,163.16
Phillips, Tiffany	Cell Phone	1,038.27
Sheriff of Sheridan County	Civil Process	100.00
TOTAL DISBURSEMENTS	9,201.43	
Ending Fund Balance, December 31, 2025	40,241.68	

FEES DUE OTHERS FUND

Beginning Fund Balance, January 1, 2025	2,189.30	
Misc Income	210.21
Funds Available	2,399.51	
2025 Disbursements:		
Missouri State Treasurer	Unclaimed Property	1,186.05
TOTAL DISBURSEMENTS	1,186.05	
Ending Fund Balance, December 31, 2025	1,213.46	

FINANCIAL INSTITUTION TAX FUND

Beginning Fund Balance, January 1, 2025	835.20	
Interest .....	.....	63.20
Missouri Department of Revenue .....	.....	862.49
Funds Available	1,760.89	
2025 Disbursements:		
General Revenue .....	.....	52.72
Bolivar School Dist .....	.....	543.21
Bolivar Special Rd Dist .....	.....	20.59
Central Polk County Fire District .....	.....	5.86
City of Fair Play .....	.....	4.13
City of Humansville .....	.....	0.11
City of Morrisville .....	.....	0.01
Fair Play School Dist .....	.....	21.20
Flemington Special Rd Dist .....	.....	4.01
Halfway School Dist .....	.....	14.92
Humansville School Dist .....	.....	43.93
Huamnsville Special Rd Dist .....	.....	0.11
Marion C Early School Dist .....	.....	9.44
Morrisville Fire & Rescue .....	.....	0.67
Ozark Technical College .....	.....	0.14
Pleasant Hope Fire District .....	.....	3.27
Pleasant Hope School Dist .....	.....	50.51
Polk Co Health Center .....	.....	28.59
Polk Co Library .....	.....	39.12
Polk Co Senate Bill 40 .....	.....	3.42
Polk County Road & Bridge .....	.....	14.45
Senior Citizens Service .....	.....	8.12
Walnut Grove School Dist .....	.....	29.87
TOTAL DISBURSEMENTS	898.40	
Ending Fund Balance, December 31, 2025	862.49	

GENERAL REVENUE SAVINGS FUND

Beginning Fund Balance, January 1, 2025	1,291,971.65	
Treasurer Transfer from General Revenue	69,700.00
Interest	67,161.65
Funds Available	1,428,833.30	
No Disbursements	0.00	
Ending Fund Balance, December 31, 2025	1,428,833.30	

INMATE SECURITY FUND

Beginning Fund Balance, January 1, 2025	69,540.06	
Sheriff- commissary sales .....	.....	9,192.48
Circuit Clerk Fees .....	.....	5,114.62
Misc. Reimburse/Income .....	.....	1,474.32
City of Bolivar .....	.....	402.00
Funds Available	85,723.48	
2025 Disbursements:		
Alarmz.net	Services	320.00
Bob Barker Company Inc	Supplies	1,522.72
Capital One/Walmart	Supplies	244.74
CIDNET	Services	616.09
MO Dept of Revenue	Title Fee	0.00
Omnigo Software	Services	1,051.93
PC Alliance	Services	405.93
Polk County Jail	Commissary Fees	5,213.45
Smart Vending Services	Commissary Fees	1,637.61
Springfield Janitor Supplies	Supplies	4,537.08
US Post Office	Postage	0.00
US Bank	Supplies	221.93
TOTAL DISBURSMENTS	15,771.48	
Ending Fund Balance, December 1, 2025	69,952.00	

CIRCUIT CLERKS INTEREST FUND

Beginning Fund Balance, January 1, 2025	6,470.15	
Interest	6,749.97
Funds Available	13,220.12	
2025 Disbursements:		
No Disbursements	
Ending Fund Balance, December 31, 2025	13,220.12	

CIRCUIT CLERK LAW LIBRARY FUND

Beginning Fund Balance, January 1, 2025	69,507.32	
Library Fees .....	.....	18,975.00
Interest .....	.....	60.89
Funds Available	88,543.21	
2025 Disbursements:		
Thomson Reuters	Law Library Material	6,850.00
Bolivar Flooring	Service	9,460.14
Clerk of the Supreme Court	Dues	820.00
4M Cabinet LLC	Supplies	1,135.00
TOTAL DISBURSEMENTS	18,265.14	
Ending Fund Balance, December 31, 2025	70,278.07	

CIRCUIT CLERK TIME PAYMENT FUND

Beginning Fund Balance, January 1, 2025	32,735.05	
Fees .....	.....	3,487.48
Funds Available	36,222.53	
2025 Disbursements:		
Tiffany Phillips	Reimbursement	162.19
Erica Marshall	Reimbursement	25.65
Sheila Elliott	Reimbursement	39.68
Pamela Bowers	Reimbursement	54.78
Savanna Crites	Reimbursement	21.87
TOTAL DISBURSEMENTS	304.17	
Ending Fund Balance, December 31, 2025	35,918.36	

CIRCUIT CLERK GARNISHMENT FEE FUND

Beginning Fund Balance, January 1, 2025	21,409.57	
Service Fee	2,810.00
Funds Available	24,219.57	
2025 Disbursements:		
No disbursements	
Ending Fund Balance, December 31, 2025	24,219.57	

2025 RECAPITULATION OF SPECIAL ROAD DISTRICT FUNDS

BLUE MOUND SPECIAL	
Beginning cash balance	5,227.70
Property Tax received	12,213.52
RR & Utility Tax	795.18
CART/MVT received from State	16,931.42
Surtax & Interest	28.31
Interest	654.75
Funds Available	35,850.88
2025 Disbursements to District	30,000.00
Ending Fund Balance, December 31, 2025	5,850.88
Capital Improvement Tax	
Beginning cash balance	3,709.57
Sales Tax receipts	24,920.27
Interest	661.28
Funds Available	29,291.12
2025 Disbursements to District	21,000.00
Ending Fund Balance, December 31, 2025	8,291.12
BOLIVAR SPECIAL	
Beginning cash balance	681,654.82
Property Tax received	217,188.52
RR & Utility tax	10,670.07
CART/MVT received from State	16,312.00
Financial Institution Tax	20.59
Surtax & Interest	10,302.98
Interest	44,724.06
Funds Available	980,873.04
2025 Disbursements to District	40,000.00
Ending Fund Balance, December 31, 2025	940,873.04
Capital Improvement Tax	
Beginning cash balance	118,157.50
Sales Tax receipts	24,008.55
Interest	1,195.25
Funds Available	143,361.30
2025 Disbursements to District	130,000.00
Ending Fund Balance, December 31, 2025	13,361.30
FLEMINGTON SPECIAL	
Beginning cash balance	41,967.58
Property Tax received	5,803.79
RR & Utility tax	1,257.54
CART/MVT received from State	34,069.32
Financial Institution Tax	4.01
Surtax & Interest	35.74
Interest	2,644.33
Funds Available	85,782.31
2025 Disbursements to District	30,000.00
Ending Fund Balance, December 31, 2025	55,782.31
Capital Improvement Tax	
Beginning cash balance	116,416.64
Sales Tax receipts	50,144.43
Interest	6,859.07
Funds Available	173,420.14
2025 Disbursements to District	30,000.00
Ending Fund Balance, December 31, 2025	143,420.14
HUMANSVILLE SPECIAL	
Beginning cash balance	134,701.16
Property Tax received	76,743.05
RR & Utility tax	16,722.18
Financial Institution Tax	0.11
Surtax & Interest	967.90
CART/MVT received from State	92,503.35
Interest	10,861.30
Funds Available	332,499.05
2025 Disbursements to District	100,000.00
Ending Fund Balance, December 31, 2025	232,499.05
Capital Improvement Tax	
Beginning cash balance	103,924.53
Sales Tax receipts	136,149.71
Interest	6,568.77
Funds Available	246,643.01
2025 Disbursements to District	100,000.00
Ending Fund Balance, December 31, 2025	146,643.01
SOUTHWEST SPECIAL	
Beginning cash balance	57,306.41
Property Tax received	3,314.15
Surtax & Interest	9.09
RR & Utility Tax	549.51
CART/MVT received from State	33,862.84
Interest	1,689.52
Funds Available	96,731.52
2025 Disbursements to District	83,755.69
Ending Fund Balance, December 31, 2025	12,975.83
Capital Improvement Tax	
Beginning cash balance	79,745.31
Sales Tax receipts	49,840.54
Interest	2,220.48
Funds Available	131,806.33
2025 Disbursements to District	119,363.37
Ending Fund Balance, December 31, 2025	12,442.96

POLK COUNTY HEALTH CENTER FINANCIAL RECAP - FY 2025

REVENUES:	
BEGINNING BALANCE	\$1,463,045.31
COUNTY TAXES	\$777,774.57
INTEREST	\$44,121.65
CONTRACTS:	
DEPT. OF HEALTH AND SENIOR SERVICES	\$779,060.69
WORKSITE WELLNESS	\$3,595.00
OACAC	\$22,270.80
MISC GRANT - DNR, SR HEALTH	\$370,768.89
FEES:	
ENVIRONMENTAL HEALTH	\$51,359.00
VITAL RECORDS	\$44,847.00
WOMEN'S WELLNESS	\$21,312.44
FINGERPRINTING	\$9,325.00
LAB SERVICES	\$10,717.60
IMMUNIZATION FEES	\$12,985.37
MEDICAID	\$79,587.84
INSURANCE	\$44,576.54
FINANCIAL INST./SUR TAX	\$28.59
CHARITABLE TRUST	\$8,139.33
DONATIONS	\$651.28
MISCELLANEOUS INCOME	\$5,141.82
TOTAL REVENUES	\$3,749,308.72

PAYROLL DETAIL.....	GROSS SALARY.....	NET SALARY.....
Brock Lockhart.....	15,873.83	14,080.48
Brooke Brauneis.....	57,571.40	44,441.35
Carol Bookhout.....	64,875.12	49,909.89
Cheryl Culbertson.....	36,300.00	28,927.05
Christina Harrell.....	16,972.15	13,819.78
Colleen Ball.....	50,196.25	32,011.58
Diana Johnson.....	8,460.00	7,801.81
Emma Hancock.....	2,529.00	2,335.53
Faith Francka.....	2,628.00	2,426.95
Frances Whitman-Teeter.....	12,287.70	7,028.69
Harshith Reddy Bagili.....	43,819.38	35,386.20
Janieca Hancock.....	46,954.87	38,297.82
Jill Tice.....	7,650.00	5,801.77
Jordan Welker.....	2,160.00	1,894.76
Joyce Schmelzle.....	60,502.04	44,683.70
Kaytlyn Brown.....	50,818.15	37,927.76
Kermit Hargis.....	19,069.60	17,176.77
Laura Miller.....	12,965.14	10,523.46
Lisbeth Ramirez.....	31,652.40	28,360.99
Michael Cook.....	36,557.49	29,122.55
Michele Thomazin.....	86,796.32	55,659.66
Michelle Morris.....	84,000.00	58,858.75
Mounisha Menchu.....	11,646.85	9,774.87
Neoma Sanders.....	35,999.99	20,717.99
Noelle Kates.....	54,049.92	37,971.39
Noemi Moreno.....	42,699.22	34,044.68
Phillip Alexander.....	42,500.16	32,982.89
Raynabeth Wilson.....	8,661.75	7,899.12
Sherry Shoemaker.....	7,882.56	7,272.54
Stephanie Jenkins.....	70,720.08	59,694.00
Susan Anderson.....	60,033.75	46,426.82
Tammy Atteberry.....	31,210.31	22,760.48
TOTAL SALARIES.....	1,116,043.43	846,022.08

Company Paid Insurance.....	182,634.44	
Retirement Plan-Employer.....	17,077.05	
Matching FICA.....	69,194.71	69,194.71
Matching Medicare.....	16,182.65	16,182.65
Federal Withholding.....		97,416.00
State Withholding.....		36,741.00
Insurance Withheld.....		22,127.12
Retirement Plan-Employee.....		28,359.87
TOTAL PAYROLL EXPENSES.....	\$1,401,132.28	\$1,116,043.43

Vendor	Purpose	Amount
AED Authority.....		266.68
Aflac.....		11,287.74
Alpha House.....		500.00
Anthem Blue Cross Blue Shield.....		204,987.93
Anthem Life.....		769.20
APHA.....		230.00
Associates in Sign Language.....		1,815.00
Atteberry, Tammy.....		107.20
B & B Wrecker Service, LLC.....		65.00
BEAF.....		165.00
Bolivar Area Chamber of Commerce.....		747.00
Bolivar Parks & Recreation.....		533.00
Bolivar R-I Schools.....		100.00
Bolivar Recreation & Aquatics Center.....		3,073.00
Bolivar Rotary Club.....		40.00
Brock Lockhart.....		323.60
Brooke Brauneis.....		934.78
Carol. Bookhout.....		1,019.74
Cheryl. Culbertson.....		35.51
Chris Hartley.....		100.00
Chrissy Harrell.....		261.97
Cintas.....		6,093.31
Citizens Memorial Hospital.....		8,040.80
City of Pleasant Hope.....		872.34
CLIA Laboratory Program.....		297.00
Community Connections.....		700.00
Community Outreach Ministries - COM.....		6,606.11
Council of Churches of the Ozarks.....		2,100.00
Cox Health.....		271.70
Crosslines Community Outreach.....		1,400.00
CureMD.com, Inc.....		13,580.72
Cytocheck Laboratory.....		999.00
Dale Baker-Halloween in the Park.....		50.00
Dan Carman.....		720.00
DeLong Plumbing Heating and Air.....		315.00
Doke Propane.....		1,098.15
Dr. Kristina Kaufmann.....		550.00
Emma Hancock.....		270.00
Empire Electric/Liberty Utilities.....		18,275.96
Fabick Power Systems.....		7,465.44
Faith Francka.....		3.35
First Bankcard.....		82,058.12
First Citizens Bank & Trust.....		3,749.30
Fred Bess.....		1,100.00

Garretson Trash.....	1,574.00
Gavin Alexander.....	5,690.31
Gavin Morris.....	799.06
Glaxosmithkline.....	53,627.22
Globe Life-Liberty National Division.....	1,688.73
Grayden Morris.....	1,745.45
Harshith Bagili.....	6,007.64
Hazels Sweet Treats.....	64.86
Healthy Blue.....	237.31
Heartland Group.....	1,685.08
Hillyard.....	631.51
Home State Health.....	160.96
Humansville School.....	250.00
Idexx Laboratories.....	3,453.09
Inovalon Provider, Inc.....	1,865.12
Intuit Payroll.....	216.24
Isolved HCM.....	1,204.50
Janieca Hancock.....	297.48
Jefferson County Health Department.....	11,803.36
Jessica Cates.....	877.50
John Brandt.....	4,997.67
Joyce Schmelzle.....	151.42
K-Life.....	1,000.00
KeenBean Coffee Roasters.....	813.75
Kermit. Hargis.....	1,358.09
LabCorp.....	7,119.28
Lagers.....	36,884.88
Lanuage Link.....	4.50
Laura Miller.....	84.42
LE Cox Medical Centers.....	169.12
MarketPlace.....	338.85
McKesson.....	1,655.60
Medtox.....	225.20
Meeks.....	771.70
Melodye Shaffner.....	305.00
Merck.....	27,312.36
Michael Cook.....	4,682.30
Michele Thomazin.....	1,878.68
Michelle Morris.....	9,890.53
Mid-Missouri Insurance Agency.....	200.00
Missouri Beef Days.....	1,000.00
Missouri Breastfeeding Coalition.....	10.00
Missouri Center for Public Health Excel.....	3,050.00
Missouri Department of Health.....	3,248.64
Missouri Public Health Association.....	715.00
Missouri Rural Services.....	8,871.00
Mitch Munson.....	241.20
MOPERM.....	13,087.00
MPHA.....	300.00
Neoma Sanders.....	462.30
Noelle Kates.....	923.93
Noemi. Moreno.....	233.16
Noodle Soup.....	2,479.84
Nutrition Matters.....	487.50
Office Ally.....	289.40
Ortex of SW Missouri.....	525.00
Ozark Offset Printing.....	958.18
Pearson-Kelly Office Products.....	8,873.10
Pearson-Kelly Technology.....	10,742.09
Pfizer Inc.....	11,677.82
Physicans for Breast Health.....	170.58
Play Fore Pink.....	150.00
Pleasant Hope School District.....	500.00
Polk County Cares.....	27,000.00
Polk County Humane Society.....	100.00
Positive Promotions.....	1,486.71
Postmaster.....	1,579.00
Public Health Accreditation Board.....	5,100.00
Quality Fire Extinguisher Company, LLC.....	71.25
R & S Northeast LLC.....	4,121.53
Raynabeth Wilson.....	819.00
Sanofi Pasteur Inc.....	33,933.38
Simpson Technology.....	18,967.44
SMP Landscaping, LLC.....	715.00
Solix, Inc.....	3,568.86
Southwest Baptist University.....	183.00
St. Clair County Health Center.....	175.00
Standard Insurance Company.....	519.30
Stephanie Jenkins.....	80.40
Stephen Grainger.....	15,672.86
Stericycle.....	3,997.14
Sue Anderson.....	7,359.98
Susan Towner.....	80.00
Teeple Insurance.....	563.00
The Flower Patch.....	114.85
The Marketing Bunch.....	6,430.00
Verizon Wireless.....	3,731.76
Victory Technology Co.....	435.95
Vision Care Direct.....	161.46
Windstream.....	18,293.42
Womans Clinic, Inc.....	1,069.46
.....	803,026.91

January 1, 2025 and ending December 31, 2025 for the Polk County Health Center.

Michelle Morris
Administrator

AMERICAN RESCUE PLAN ACT (ARPA) FUND

Beginning Fund Balance, January 1, 2025.....	4,161,209.69
Interest.....	82,393.96
.....	Funds Available.....
.....	4,243,603.65
FUND DISBURSEMENTS	
VENDOR.....	PURPOSE.....
Treasurer transfer to LEST.....	400,000.00
APAC Central Inc.....	Road & Bridge Projects.....
Ellis, Ellis, Hammons & Johnson.....	Attorney Fees.....
Great River Associates.....	Road & Bridge Projects.....
Conco Companies.....	Road & Bridge Projects.....
Williams-Keepers LLC.....	Audit.....
Cale Seymour Construction.....	Road & Bridge Projects.....
C & C Bridge & Construction.....	Road & Bridge Projects.....
Hartman & Company, Inc.....	Road & Bridge Projects.....
TOTAL DISBURSEMENTS.....	3,872,666.03
Ending Fund Balance, December 31, 2025.....	370,937.62

POLK COUNTY 2026 BUDGET MESSAGE

Now on this 27th day of January 2026, comes Rachel Lightfoot, Clerk of the County Commission, as budget officer and presents for the records of the County Commission, information and estimates for the year 2026 as required by The County Budget Law (Sections 50.525 to 50.745, RSMo.) being in words and figures as follows:

BUDGET MESSAGE:

The 2025 Budget was once again conservative. Department expenditures averaged 74% of the budgeted amounts. The County only saw a 0.40% increase in sales tax revenue last year over 2024. With the cost of supplies, materials, wages increasing, and the unfunded mandates from the federal and state, we are seeing serious issues and shortfalls to balance our budgets, while still providing services to the citizens of Polk County.

The 2026 Budget will continue to include three Federal funded bridges; a new bridge on E 552 road, a new bridge on E 310 in the Humansville Special Road District and a new bridge on E 390 road. The design and engineering will begin on a Governor Cost Share project on Parkview Street as well. The estimated cost of these three bridges and Parkview is over 3.2 million, with the county portion being 20% or approximately \$626,000. A portion of the county funds for the projects will come from interest earned on ARPA funds.

The 2026 Budget will be very tight as we have had to budget an estimated transfer into Law Enforcement of \$1,400,000.00 out of the General Revenue Fund. We are struggling with ways to increase our revenues and decrease our expenditures as minimum wage continues to increase along with everyday expenditures. The proposed tax cuts being discussed at the State level that will affect our revenue sources is very concerning to all counties across the state.

Respectfully submitted,
Shannon Hancock
 Shannon Hancock
 Presiding Commissioner

LIBRARY FUND

Beginning Fund Balance, January 1, 2025	0.00
Received from Collector	1,057,822.76
Surtax & Interest.....	9,110.25
FIT & Interest	0.00
.....	Funds Available
.....	1,066,933.01
2025 DISBURSEMENTS:	
Polk County Library	1,066,933.01
TOTAL DISBURSEMENTS	1,066,933.01
Ending Fund Balance, December 31, 2025	0.00

MISSOURI OFFICE PROSECUTION SERVICE FUND

Beginning Fund Balance, January 1, 2025	0.00
Received from Prosecuting Attorney.....	110.00
Funds Available	110.00
2025 Disbursements:	
Missouri Office Prosecution Service.....	110.00
Ending Fund Balance, December 31, 2025	0.00

MOORE CEMETERY FUND

Beginning Fund Balance, January 1, 2025	9,416.85
Interest.....	485.00
Funds Available	9,901.85
2025 Disbursements:	
Transfer to General Revenue-mowing services.....	300.00
TOTAL DISBURSEMENTS	300.00
Ending Fund Balance, December 31, 2025	9,601.85

PA ADMINISTRATIVE HANDLING COST

Beginning Fund Balance, January 1, 2025	961.22
Received from Prosecuting Attorney.....	1,500.00
Interest.....	92.52
.....	Funds Available
.....	2,553.74
2025 Disbursements:	
Transfer to LEST - Asst PA Salary	1,500.00
TOTAL DISBURSEMENTS	1,500.00
Ending Fund Balance, December 31, 2025	1,053.74

PROSECUTING ATTORNEY TRAINING FUND

Beginning Fund Balance, January 1, 2025	13,015.33	
Received from Circuit Clerk.....	2,909.25	
.....	Funds Available	
.....	15,924.58	
2025 Disbursements:		
VENDOR	PURPOSE	AMOUNT PAID
Clerk of Supreme Court.....	Fees	410.00
Mid States Organized Crime Info Center.....	Membership	100.00
Missouri Assoc of Prosecuting Attorneys.....	Membership/Reg Fees	3,109.02
US Bank	Lodging	1,798.45
TOTAL DISBURSEMENTS		5,417.47
Ending Fund Balance, December 31, 2025		10,507.11

POLK COUNTY SB-40 BOARD

Beginning Fund Balance, January 1, 2025	
Operating Account.....	5,100.29
Public Funds	56,265.18
Public Funds	70,386.65
CHS.....	438,819.85
TOTAL BEGINNING RESOURCES	570,571.97
Revenues Added:	
Tax receipts & etc.	97,065.34
Interest.....	9,565.06
CHS Income	1,116,198.44
TOTAL REVENUES ADDED	1,222,828.84
TOTAL FUNDS AVAILABLE	1,793,400.81
EXPENDITURES	
ADMINISTRATIVE EXPENSE	
Legal Advertising (newspaper)	83.70
Office expense (PO Box rent).....	72.00
Officers liability insurance & bonds.....	2,758.00
TOTAL EXPENDITURES	2,913.70
AWARDS GRANTED	
BHS Special Ed.....	28,375.36
CHS.....	899,356.04
EPCO	9,720.00
Fair Play Special Ed	12,360.44
Glendenning Park.....	0.00
Halfway Special Ed.....	5,000.00
MCE Special Ed	18,000.00

Motor Monkeys	15,800.00
Night to Shine	7,000.00
Pleasant Hope Special Ed.....	0.00
Recess.....	0.00
Rohrbach Services	40,000.00
Walnut Grove Special Ed	15,833.00
TOTAL AWARDS GRANTED	1,051,444.84
TOTAL DISBURSEMENTS	1,054,358.54
TOTAL ENDING RESOURCES-DECEMBER 31, 2025	
Operating account (2211220520).....	12,750.13
Public Funds account (221122060).....	56,068.43
Public Funds account (221122605).....	60,208.90
CHS.....	506,357.21
	635,384.67

ROAD & BRIDGE FUND DISBURSEMENTS

VENDOR	PURPOSE	AMT. PAID
AAA Concrete Pumping.....	Service	1,287.00
Accurate Electric Inc.....	Supplies.....	260.95
Advanced Drainage Systems.....	Structural Material	100,574.14
Agri-Tech	Repairs/parts	8,757.92
Allison, Spencer.....	Contract Labor.....	2,975.00
Anthem Blue Cross Blue Shield	Employee Health/Med Ins.....	10,206.56
APAC Central Inc.....	Hot Mix/Asphalt	300,762.49
Atteberry's MFA Tire	Repairs/Part.....	846.00
Autozone, Inc.	Supplies	240.49
B2 Equipment Repair LLC.....	Repairs/Parts.....	1,791.82
Bailey, Delbert	Ins Reimbursement.....	1.50
Ben Admin, Inc	Telehealth Services	90.00
Bill Grant Ford-Mercury, Inc.....	Repairs/parts	2,878.91
Bill Roberts Chevrolet.....	Repairs/parts	9,760.40
Blade Signs	Service	392.97
Bolivar Farmers Exchange.....	Supplies	12,822.48
Bolivar Ready Mix.....	Concrete mix.....	100,430.25
Brenneke Construction, LLC.....	Service	62,104.00
Burns, Braden.....	Ins Reimbursement.....	1.12
Bus Andrews Truck Equipment	Repairs/parts	38,392.10
C & C Farm & Home, Inc.....	Supplies	2,785.62
C & R Auto Glass.....	Repairs/part	960.00
Capital One/Walmart	Supplies.....	1,275.80
Central Power Systems.....	Repairs/parts	34,246.26
Chemical Brokers, Inc.....	Mechanic supplies	2,096.82
Clayton Holdings LLC	Debt Service	23,999.26
CNH Industrial Accounts.....	Repairs/Parts.....	10,518.48
Concierge Administrative Service	Employee Health/Med Ins.....	1,100.00
Conco Companies	Gravel/Asphalt	540,674.38
Contech Engineered Solutions	Repairs/parts	179.48
Cook Tractor Parts Inc	Repairs/parts	650.00
Crump Truck & Trailer	Service	2,894.07
Cuming, Fredrick	Ins Reimbursement.....	6.51
D & D Welding Fabrication.....	Service	2,536.52
Doke Propane.....	Propane	6,327.51
Duncan, Thomas	Ins Reimbursement.....	1.12
Endrizzi Diesel Parts	Repairs/parts	365.55
Ewing Concrete Materials.....	Service	114,158.26
Fleet Fuels LLC	Service	23,696.39
Fleetpride.....	Repairs/Parts.....	695.41
G W Van Keepel Company	Repairs/parts	116,751.10
Garretson Trash Service.....	Trash Service.....	840.00
Great River Associates	Architectural services	88,013.01
Hard Hat Gear	Supplies	2,636.81
Higginbotham Insurance Inc.....	Liability/property/vehicle/equip ins.....	136,122.54
Hodges, Ben.....	Equipment Purchase	4,000.00
Holman Farms LLC	Service	2,006.40
Hood's Machine & Welding	Repair/parts.....	769.85
Hostetler Quarry	Gravel	44,683.24
Interstate Billing Service (TAG Truck/Rush Truck).....	Repairs/parts	38,630.95
J-4 Radio Service	Service	79.90
J.J. Keller & Associates.....	Training	416.03
John Deere Financial.....	Repair/parts/motor grader lease.....	3,904.52
John Fabick Tractor Co	Repair/parts.....	8,299.73
Kimball Midwest.....	Supplies/service	3,672.25
King Automotive	Repairs/parts	2,226.57
Liberty Utilities	Electric/Water	13,383.46
Luke's Hydraulics	Supplies/service	14,669.70
MAC Workers Comp Trust	Work Comp insurance	69,827.00
Marshfield Machinery, Inc.....	Supplies/service	1,746.04
Me-Shy Locksmith	Supplies/service	279.50
Meeks Building Center	Lumber Mat'l/supplies.....	6,320.50
Mid-American Research Chemical	Supplies.....	2,601.91
Missouri Dept of Revenue	Title Fee.....	14.50
Mutual of Omaha.....	Life Insurance	1,163.28
National Fastener Corp.....	Supplies	565.59
Nelson's Auto Sales	Vehicle	28,500.00
Nemo Sand Gravel & Quarry.....	Gravel	79,454.92
O'Reilly Automotive.....	Parts/supplies.....	8,403.66
Offen Petroleum	Fuel.....	79,558.18
Pearson Tire and Farm Service	Service	10,808.00
Pinon, Tisha.....	Reimbursement	550.00
PowerPlan	Parts/repair	46,729.87
Precision Alignment & Suspension.....	Repair/parts.....	1,123.86
Precision Small Engines	Parts/supplies.....	4,474.31
Premier Truck Group.....	Repairs/parts	32,005.90
PrimePay, LLC	COBRA payment service.....	1764
Quality Fire Extinguisher	Service	235.85
Quarles Supply Co	Supplies.....	1,571.22
R & R Tire, Inc	Repairs/parts	14,315.54
Railway Signs, LLC.....	Supplies.....	3,213.85
Rasmussen Air and Gas	Supplies.....	341.52
Rex Smith Oil Company	Fuel.....	84,557.87
Road Builders Machinery	Equipment Purchase	3,402.91
S & H Farm Supply.....	Supplies/service	658.44

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Share Corporation	Supplies/service	1,403.69
Sho-Me Enterprises LLC	Service	60.00
Simpson Techonology, LLC	Service	520.28
Spear Excavating	Service	1,575.00
Spectrum Paint	Supplies	823.60
Springfield Petroleum	Service	952.77
Stewart Concrete	Structural Material	7,252.40
Stockdale, Dallas	Ins Reimbursement	4.49
Superior Products & Serv	Supplies	2,694.75
T & W Tire, LLC	Supplies/parts/service	42,360.02
TASC	COBRA payment service	214.12
Tokio Marine HCC	Ins Reimbursement	8,127.64
Tomo Drug Testing	Service	3,992.76
Tri-State Truck Center Inc	Parts/supplies	12,935.94
Tru Cleaning LLC	Service	6,600.00
Truck Parts & Supply Co.	Parts/supplies	1,708.88
UnitedHealthCare Premium Billing	Employee Health	113,327.35
Unifirst Corporation	Uniform Service	19,772.46
US Bank	Supplies/parts/equipment	4,102.74
US Bancorp Government	Debt Service	57,042.99
US Mower	Repairs/parts	6,620.11
Vegetation Control Supplies	Supplies	459.04
Verizon Wireless	Service	545.39
Westlake Hardware	Supplies/parts	1,361.36
Wheeler Metals	Repair/parts	40,766.26
White Cap, L. P.	Supplies/service	13,368.18
Willard Asphalt Paving, Inc	Hot Mix/Asphalt	170,844.96
Windstream	Service	2,071.35
Yarbrough Industries Inc	Repair/parts	3,079.85
Voided Check from prior year	adjustment	0.00
Treasurer Transfer to Special Road Districts	Share of CART/MVT	193,678.93
Payroll Expenses	* See list following	897,233.45
TOTAL DISBURSEMENTS		4,002,792.22

ROAD & BRIDGE FUND - PAYROLL DETAIL

PAID TO:	GROSS PAY	NET PAY
Cody D. Barnes	28,679.27	22,156.90
Kelly D. Bouling	32,363.02	25,912.06
Charles G. Brown	41,735.22	30,848.21
Randy C. Butts, Jr.	42,655.79	31,733.01
Trevor Coble	34,729.38	24,731.33
Timmy F. Collins	28,583.88	20,976.58
David J. Crews	43,168.65	34,160.84
Fredrick B. Cuming	15,941.64	11,669.25
Chris L. DeHart	43,530.96	27,842.18
Bryan R. Griffin	50,030.53	35,911.82
Rick F. Hagar	20,211.55	15,271.19
Larry R Hall	34,493.24	24,784.54
Curtis E. Ingram	40,482.83	21,259.48
Colt D. Jeremiah	33,365.28	27,243.40
Dickie L. Johnson	39,616.14	29,956.80
Kelley E. Myers	37,206.72	26,327.38
Loyal G. Neil	6,015.94	4,829.65
Bobby J. Payne	41,115.18	30,981.08
Charles R. Polodna	37,032.54	26,069.92
Thomas G. Presley	36,053.64	24,620.84
Tanner A. Sims	7,590.36	6,078.26
Donald W. Slagle	33,442.17	26,817.44
Dallas J. Stockdale	32,277.75	25,010.31
Dakota J. Sturguess	12,707.13	10,216.96
Dave D. Walters	20,582.34	17,969.46
Caleb R. Wilson	41,150.11	31,104.78
TOTAL SALARIES	834,761.26	614,483.67
Matching FICA, FICA withheld	50,631.16	50,631.16
Matching Medicare, Medicare withheld	11,841.03	11,841.03
Federal withholding		45,044.35
State withholding		13,227.00
Insurance withheld, Guardian		1,168.05
Insurance withheld, Atlantic American		641.30
Insurance withheld, Mutual of Omaha		10,124.91
Insurance withheld, UnitedHealthCare/Anthem BCBS		10,087.71
County Employee Retirement		46,849.50
401A Savings Plan (7/10%)		12,740.32
457 Deferred Comp		17,922.26
TOTAL PAYROLL EXP RD & BR FUND	897,233.45	834,761.26

RAILROAD & UTILITIES FUND

Beginning Fund Balance, January 1, 2025	0.00
Received from Collector	1,558,436.76
Funds Available	1,558,436.76
2025 Disbursements:	
Bolivar R-1 School District	782,237.07
Dadeville R-2 School District	20,606.68
Dallas County R-1 School District	11,463.00
Fair Grove R-10 School District	8,936.30
Fair Play R-2 School District	113,148.45
Halfway R-3 School District	120,011.67
Humansville R-4 School District	109,848.83
Marion C Early R-5 School District	173,094.54
Pleasant Hope R-6 School District	166,102.11
Hickory County R-1 School District	4,344.10
Walnut Grove R-5 School District	48,644.01
TOTAL DISBURSEMENTS	1,558,436.76
Ending Fund Balance, December 31, 2025	0.00

RECORDER USER/TECH FUND

Beginning Fund Balance, January 1, 2025	107,879.36
Received from Recorder	29,686.25
Interest	6,374.49
Grant Money	0.00

Funds Available	143,940.10	
2025 Disbursements:		
Elkins-Swyers Co	Record Preservation	2,006.92
MO Vocational Enterprises	Record Preservation	1,226.00
Simpson Technology Engineering LLC	Computer Expense	6,292.10
Sutterfield Technologies Inc	Services	2,027.27
TOTAL DISBURSEMENTS		11,552.29
Ending Fund Balance, December 31, 2025		132,387.81

SCHOOL FUND

Beginning Fund Balance, January 1, 2025	68,761.61	
Receipts:		
Circuit Clerk	Fees	132,749.60
Collector	Tax Collection	18,979,869.55
Collector	Surtax & Interest	256,072.96
Oak Star Bank	Interest	10,163.14
Misc Reimb/Income	Fines	37,833.43
FIT & Interest	Interest	713.08
Funds Available		19,486,163.37
Disbursements:		
Bolivar R-1		10,979,100.63
Fair Play R-2		1,305,825.80
Halfway R-3		1,381,660.53
Humansville R-4		1,138,232.73
Marion C Early R-5		1,889,516.40
Pleasant Hope R-6		2,034,833.54
Fair Grove R-10		108,130.36
Buffalo (Dallas County) R-1		36,905.10
Walnut Grove R-5		207,433.43
Skyline (Hickory County) R-1		54,539.30
Dadeville (Dade County) R-2		100,477.77
TOTAL DISBURSEMENTS		19,236,655.59
Ending Fund Balance, December 31, 2025		249,507.78

SCHOOL REVOLVING FUND

Beginning Fund Balance, January 1, 2025	226.17
Interest	5.47
Funds Available	231.64
2025 Disbursements:	
Missouri Dept of Revenue	231.64
DISBURSEMENTS	231.64
Ending Fund Balance, December 31, 2025	0.00

SHERIFF CIVIL FEES FUND

Beginning Fund Balance, January 1, 2025	36,299.28	
Sheriff Fees	14,474.54	
Interest	1,835.54	
Funds available	52,609.36	
2025 Disbursements:		
Bolivar Farmers Exchange	Supplies	61.56
Bolivar Kiwanis Club	Service	31.05
Bolivar Rotary Club	Service	40.00
C & C Farm & Home Inc	Supplies	72.29
Caleb Jones	Reimbursement Supplies	212.50
Citizens Memorial Clinics	Service	144.00
Citizens Memorial Hospital	Service	159.00
Curly Que BBQ	Service	650.00
Danny Morrison	Reimbursement Supplies	45.00
Downtown Bolivar Association	Service	45.00
Flock Group, Inc	Service	6,500.00
HP12, LLC	Supplies	504.75
Meeks Building Center	Supplies	231.33
Mid South Radar	Supplies	180.00
Missouri Department of Revenue	Title Fees	72.50
Missouri Department of Revenue	Licence Plate Renewal	158.75
Missouri Sheriff's Association	Membership/Registration	2,072.63
Missouri Sheriff's United	Service	400.00
Missouri State Agency for Surplus	Supplies	503.00
Missouri State Highway Patrol	Service	1,140.00
National Sheriff's Association	Membership	250.00
Simpson Techology	Service	100.00
The Cliffs Firearms	Supplies	863.00
US Bank	Supplies	5,133.00
TOTAL DISBURSEMENTS		19,569.36
Ending Fund Balance, December 31, 2025		33,040.00

SHERIFF REVOLVING FUND

Beginning Fund Balance, January 1, 2025	52,012.06	
Sheriff Fees	18,433.00	
Interest	3,176.49	
Funds Available	73,621.55	
2025 Disbursements:		
Elliott Data Systems	Supplies & Maintenance	732.00
Missouri Sheriffs United	CCW Permit Fee	1,420.00
Missouri State Highway Patrol	Criminal Records	586.50
PC Alliance	Services	2,766.99
Transfer to LEST	CCW Clerk	8,000.00
TOTAL DISBURSEMENTS		13,505.49
Ending Fund Balance, December 31, 2025		60,116.06

SPECIAL TRUST

Beginning Fund Balance, January 1, 2025	5,885.50
Received from Recorder	2,300.00
Received from Circuit Clerk	2,856.00
Funds Available	11,041.50
2025 Disbursements:	
House of Hope	10,000.00
Ending Fund Balance, December 31, 2025	1,041.50

VETERAN'S MEMORIAL FUND

Beginning Fund Balance, January 1, 2025	3,732.44
Interest	193.90
Funds Available	3,926.34
2025 Disbursements:	
No Disbursements	0.00
Ending Fund Balance, December 31, 2025	3,926.34