

Fund	Fund Name	Main Source of Revenue	Main Expenses	Statutues
10	General Revenue	Property Tax (receive monthly from Collector Sales Tax (monthly from the State, 7th) Use Tax (monthly from the State, 7th) Grants, fees from each office holder and various misc fees.	Can be spent on anything the commission approves. Most office expense, supplies, equipment, salaries, insurance, etc. Controlled by the County Commission	
11	Road & Bridge	Property Tax (receive monthly from Collector Motor Fuel Tax (monthly from the State, 20th) Use Tax (monthly from State, 7th)	Rock & Tubes, Road Maintenance, Road & Bridge Employee Salaries, supplies, parts, etc. Any expense that is needed to keep thing running for the Road & Bridge Department. Controlled by the County Commision	
12	E-911	no longer use	no longer use	no longer use
13	Assessment	Fees from Collector, Plat Book Sales, Map Sales, GIS Sales, Quartly Reimbursement from the State	Any expense related the Assessment Office; office expense, equipment, maintenance, salaries of Assessors staff	
14	Law Enforcement Fund	Interest, Grant and Donations	Can be spent on Grant projects	
15	Prosecuting Atty Training	Fees from Circuit Clerk monthly and Fine Collection Center	Prosecutor has control, but can be spend on Prosecuting Attorney Related Expenses	
16	Sheriff Revolving	Fees from Sheriff from Conceal & Carry	Sheriff can use for Law Enforcement Related Expenses.	50.0535
17	PA Administration Handling	Fees from Prosecutor Monthly- Bad Check Fees, MOPS Fees, and Administrative Handling Fees	Prosecutor has control to spend, but the MOPS Fees has to be sent to the State Monthly.	
18	Road & Bridge Cap Impr	Sales Tax - comes monthly on the 7th of each month	Can be spent on anything considered "Capital Improvement"(new equipment, etc. Controlled by the County Commission	
19	Law Enforcement Training	Fees from Circuit Clerk, Fine Collection Center, and once yearly the State of MO for P.O.S.T.	Can be be spent on Law Enforcement Related Expenses.	
20	Sheriff Civil Fees	Civil Fees and Mileage from the Sheriff Monthly	Sheriff has control on how funds are spent, in Macon County the Sheriff uses these funds to purchase vehicles.	
21	Laplata Sp Rd District	Property Tax (monthly from Collector )	Pass-thru the tax directly to LaPlata Sp Rd District	
22	Hudson Sp Rd District	Property Tax (monthly from Collector )	Pass-thru the tax directly to Hudson Sp Rd Dist	

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23	Park Capital Improvement	Sales Tax	Anything considered "Capital Improvements"	
24	County Health	Property Tax (monthly from Collector )	Pass-thru the tax directly to the County Health	
25	Park	Rental of the Facilities and Fundraisers	Anything to keep the Park operational	
26	County Hospital	Property Tax (monthly from Collector)	Pass-thru the tax directly to County Hospital	
27	Special School Districts	Financial Instituion Tax & Interest to Schools	Pass-thru F&I Tax to the desginated Schools	
28	County School	Fees from Cirucit Clerk, Fine Collection Center, Bond Forfietures, State Violations from individuals or businesses.	Distribute Fines to Schools, Distribute Bon Forfeitures to the State	
29	County School Trust	Surplus Property Sale Funds from the Collector and Interest.	Hold Surplus for three year after sale and then can be paid to the school districts. Interest on Surplus is paid yearly to the School Districts	
30	Criminal Costs	No longer use	no longer use	no longer use
31	Cemetery Trusts	Interest on Cemetery CD'S	Pass-thru int directly to Cemetery Treasurer	
32	Unclaimed Fees	Money witin the county considered Unclaimed	Any office that has outstanding funds can place them in Unclaimed Fees. After three years of the date of the check the money must be sent to the MO State Treasurer via unclaimd property form	447.0539
33	Financial Inst Tax	F&I Tax from the State-comes in December F&I Tax Interest from the State-comes in Jan.	You will get an ACH and a letter in the mail dictating which entites to send to & dollar amount	
34	Victims of Dom Violence	Fee that comes monthly from the Recorder	Funds sent to Domestic Violence Shelter upon request	455.151; 455.200 to
35	CDBG	Grant funds - separtate non-Interest Account	Pass-thru grant funds to the grant recipiant	
36	County Park Trust	CD Interest - Local 4-H Club	Interset sent to Grand Champion&Reserve Steer	
37	CERF	Fees from: County, Recorder & Collector Monthly	Sent to CERF - monthly by the 20th of each month	Recorder: 50.1190 Collector: 50.1200
38	Recorder User Fund	Fee that comes monthly from the Recorder	Recorder has control and can spend anyway	
39	PA Coll'n Del Tax	State-Collection of Deliquent Taxes	Prosecutor has control to spend	
40	Interest	Interest on Operating and CD's	Disbursed once monthly to each Fund via ADB	
41	Circuit Clerk		no longer use	
42	LEPC	Grant Funds	To be spend as grant allows	
43	Election Services	A percentage of each Election Costs by Co. Clerk	Co. Clerk has conrol; used for equip typically	
44	DARE	Interest	Sheriff can spend on DARE related expenses	
45	Recorder Technology	Fee that comes monthly from the Recorder	Recorder has control and can spend anyway	
46	Collectors Tax Main	Fee that comes monthly from the Collector	Collector has control can spend on anything	52.315
47	Law Enforcement	Fees from Circuit Clerk & PA Donations	Any Law Enforcement related expense. Controlled by	50.565

	Restitution		an appointed Board and the Sheriff can spend within the Board approved budget.	
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48	41st Jud Drug Ct	No longer use	no longer use	
49	Inmate Security Fund	Fees from Circuit Clerk, Sheriff (Commisary) & Fine Collection Center	Sheriff has control, but can be spend on law enforcement related expenses	221.102,
50	MODOT Building	Lease/Loan Payments	Utilities, Upkeep, Insurance, etc	
51	Courthouse/Jail Construction	Sales Tax & Revenue Lease Bonds	Can only be spent on Renovation and New Construction for Courthouse/Jail Project	
52	Law Enforcement Sales Tax	Sales Tax	Any Law Enforcement related expense	