



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

Meeting: 07/01/19 08:55 AM

Department: County Clerk

Category: Meeting Items

Prepared By: Madi Hires

Initiator: Madi Hires

Sponsors:

DOC ID: 5071

SCHEDULED

MEETING ATTACHMENTS (ID # 5071)

Meeting Attachments

ATTACHMENTS:

- Auditor Monthly Report (PDF)
- Recorder Quarterly Report (PDF)
- Homewav - Award Letter - Inmate Phone and Video Visitation (PDF)

Auditor's Report

June 2019

SUMMARY:

General Revenue Fund Balance \$8.608 Million – an increase of \$181,952 from May's balance.

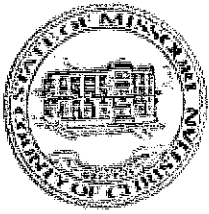
Using the rule of thumb that monthly expenditures should be 1/12th of the annual budget each month (currently 50%) most funds are currently within that range. Consolidated Courts are currently at 83% used as a result of the Circuit Clerk's failure to account for furnishings and fixtures for the new courts facility in the 2019 budget. Common II road district is currently at 63% used – this office will continue to monitor the situation, there does not appear to be cause for alarm at this time.

Overall, General Revenue expenditures were 37.13% of budget and 62.23% of anticipated revenues have been received.

General Revenues received year to date decreased – down 3.09% from June 2018. Overall, year to date expenditures increased 8.73%. In terms of actual dollars, year to date GR revenues are down \$133,195 and expenditures increased \$291,721.

The fund balance for the Judicial Building fund is currently \$291,913.29 and \$282,731.33 of known expenditures remain. The construction cost to date is \$10,990,772.34.

I have received the results of our outside audit from KPM and Mr. Marmouget will present those findings in detail later today.



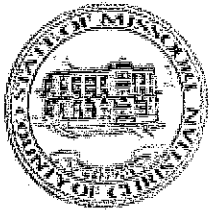
Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 06/30/2019

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	8,608,008.85	
	Total Assets:	<u>8,608,008.85</u>	<u>8,608,008.85</u>
Liability			
21000	Accounts Payable Pending	-0.44	
22143	PR Benefit Plans Payable	485.49	
22205	SUTA Payable	0.19	
22265	LAGERS Payable	17,752.78	
	Total Liability:	<u>18,238.02</u>	
Equity			
30400	Fund Balance - Assigned to Court Building	2,290,662.09	
30500	Fund Balance - General Fund Non-Assigne	5,754,258.87	
	Total Beginning Equity:	<u>8,044,920.96</u>	
Total Revenue		4,176,516.90	
Total Expense		<u>3,631,667.03</u>	
	Total Equity and Current Surplus (Deficit):	<u>8,589,770.83</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>8,608,008.85</u>



Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund						
Revenue						
	6,751,440.00	6,711,440.00	613,605.65	4,176,516.90	-2,534,923.10	62.23 %
Revenue Total:	6,751,440.00	6,711,440.00	613,605.65	4,176,516.90	-2,534,923.10	62.23 %
Expense						
010 - Commission	354,533.00	354,533.00	23,694.57	148,983.35	205,549.65	42.02 %
020 - County Clerk	246,734.00	246,734.00	18,403.48	113,581.70	133,152.30	46.03 %
030 - Elections	125,837.00	125,837.00	6,215.54	38,867.27	86,969.73	30.89 %
040 - Facilities Management	1,041,000.00	1,041,000.00	50,939.37	417,475.93	623,524.07	40.10 %
060 - Treasurer	137,736.00	137,736.00	9,461.16	61,310.07	76,425.93	44.51 %
070 - Collector	270,921.00	270,921.00	15,471.01	113,601.03	157,319.97	41.93 %
090 - Recorder	235,563.00	235,563.00	17,545.68	111,944.63	123,618.37	47.52 %
110 - Consolidated Courts	124,960.00	124,960.00	9,226.07	103,918.73	21,041.27	83.16 %
121 - 38th Circuit Associate Division No. 1	132,813.00	132,813.00	17,849.93	65,414.51	67,398.49	49.25 %
122 - 38th Circuit Associate Division No. 2	7,155.00	7,155.00	383.07	2,832.59	4,322.41	39.59 %
130 - Public Administrator	154,532.00	154,532.00	10,997.23	70,384.90	84,147.10	45.55 %
140 - Prosecuting Attorney	875,623.00	875,623.00	70,485.57	406,353.23	469,269.77	46.41 %
150 - Juvenile Office	472,659.00	472,659.00	25,068.30	183,851.09	288,807.91	38.90 %
160 - Coroner	110,515.00	110,515.00	5,019.43	38,776.44	71,738.56	35.09 %
170 - County Misc & Operations	1,432,300.00	1,432,300.00	41,066.48	444,576.78	987,723.22	31.04 %
180 - University Extension	95,930.00	95,930.00	6,712.76	46,333.95	49,596.05	48.30 %
190 - Emergency Management	221,262.00	221,262.00	17,633.89	97,178.95	124,083.05	43.92 %
200 - Planning & Development	306,878.00	306,878.00	18,431.08	129,884.33	176,993.67	42.32 %
210 - Auditor	142,985.00	142,985.00	9,986.83	66,459.28	76,525.72	46.48 %
230 - Recycle	101,193.00	101,193.00	7,389.41	55,280.77	45,912.23	54.63 %
240 - Human Resources	65,420.00	65,420.00	5,047.92	27,862.24	37,557.76	42.59 %
250 - Emergency Fund	205,000.00	205,000.00	0.00	0.00	205,000.00	0.00 %
700 - Sheriff - Payroll	999,881.00	999,881.00	56,572.09	392,645.26	607,235.74	39.27 %
900 - Transfer out	1,919,600.00	1,919,600.00	1,000.00	494,150.00	1,425,450.00	25.74 %
Expense Total:	9,781,030.00	9,781,030.00	444,600.87	3,631,667.03	6,149,362.97	37.13 %
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,029,590.00	-3,069,590.00	169,004.78	544,849.87	3,614,439.87	-17.75 %
Fund: 201 - Co. Law Enforcement						
Revenue						
	5,480,000.00	5,428,000.00	443,667.66	2,730,241.22	-2,697,758.78	50.30 %
Revenue Total:	5,480,000.00	5,428,000.00	443,667.66	2,730,241.22	-2,697,758.78	50.30 %
Expense						
600 - Expenses - Payroll	4,072,665.00	4,072,665.00	269,199.29	1,921,129.43	2,151,535.57	47.17 %
610 - Expenses - Other	1,465,140.00	1,465,140.00	88,635.92	764,303.40	700,836.60	52.17 %
Expense Total:	5,537,805.00	5,537,805.00	357,835.21	2,685,432.83	2,852,372.17	48.49 %
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-57,805.00	-109,805.00	85,832.45	44,808.39	154,613.39	-40.81 %
Fund: 205 - Federal Forfeiture I						
Revenue						
	65,500.00	65,500.00	0.00	14,447.49	-51,052.51	22.06 %
Revenue Total:	65,500.00	65,500.00	0.00	14,447.49	-51,052.51	22.06 %
Expense						
610 - Expenses - Other	62,000.00	62,000.00	5,326.00	10,523.15	51,476.85	16.97 %
Expense Total:	62,000.00	62,000.00	5,326.00	10,523.15	51,476.85	16.97 %
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	3,500.00	3,500.00	-5,326.00	3,924.34	424.34	112.12 %

Budget Report

For Fiscal: 2019 Period Ending: 06/30/2019

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 208 - Law Enforcement Training						
Revenue						
	30,230.00	30,230.00	20.00	18,197.88	-12,032.12	60.20 %
Revenue Total:	30,230.00	30,230.00	20.00	18,197.88	-12,032.12	60.20 %
Expense						
610 - Expenses - Other	30,000.00	30,000.00	2,852.60	18,290.59	11,709.41	60.97 %
Expense Total:	30,000.00	30,000.00	2,852.60	18,290.59	11,709.41	60.97 %
Fund: 208 - Law Enforcement Training Surplus (Deficit):	230.00	230.00	-2,832.60	-92.71	-322.71	-40.31 %
Fund: 210 - Civil Process						
Revenue						
	50,300.00	50,300.00	3,990.36	28,336.81	-21,963.19	56.34 %
Revenue Total:	50,300.00	50,300.00	3,990.36	28,336.81	-21,963.19	56.34 %
Expense						
610 - Expenses - Other	61,000.00	61,000.00	144.49	14,156.71	46,843.29	23.21 %
Expense Total:	61,000.00	61,000.00	144.49	14,156.71	46,843.29	23.21 %
Fund: 210 - Civil Process Surplus (Deficit):	-10,700.00	-10,700.00	3,845.87	14,180.10	24,880.10	-132.52 %
Fund: 212 - Inmate Prisoner Detainee Security						
Revenue						
	15,500.00	15,500.00	318.00	6,941.91	-8,558.09	44.79 %
Revenue Total:	15,500.00	15,500.00	318.00	6,941.91	-8,558.09	44.79 %
Expense						
620 - Expenses - Other	24,000.00	24,000.00	0.00	0.00	24,000.00	0.00 %
Expense Total:	24,000.00	24,000.00	0.00	0.00	24,000.00	0.00 %
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	-8,500.00	-8,500.00	318.00	6,941.91	15,441.91	-81.67 %
Fund: 215 - Sheriff's Conceal Carry						
Revenue						
	31,800.00	31,800.00	3,710.00	35,337.24	3,537.24	111.12 %
Revenue Total:	31,800.00	31,800.00	3,710.00	35,337.24	3,537.24	111.12 %
Expense						
600 - Expenses - Payroll	22,350.00	22,350.00	1,406.96	8,314.53	14,035.47	37.20 %
610 - Expenses - Other	140,000.00	140,000.00	652.04	12,507.12	127,492.88	8.93 %
Expense Total:	162,350.00	162,350.00	2,059.00	20,821.65	141,528.35	12.83 %
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-130,550.00	-130,550.00	1,651.00	14,515.59	145,065.59	-11.12 %
Fund: 219 - Family Violence						
Revenue						
	2,000.00	2,000.00	300.00	1,035.00	-965.00	51.75 %
Revenue Total:	2,000.00	2,000.00	300.00	1,035.00	-965.00	51.75 %
Expense						
800 - Disbursements	2,000.00	2,000.00	300.00	1,035.00	965.00	51.75 %
Expense Total:	2,000.00	2,000.00	300.00	1,035.00	965.00	51.75 %
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 220 - LEPC						
Revenue						
	3,600.00	3,600.00	0.00	144.27	-3,455.73	4.01 %
Revenue Total:	3,600.00	3,600.00	0.00	144.27	-3,455.73	4.01 %
Expense						
610 - Expenses - Other	6,000.00	6,000.00	42.00	103.00	5,897.00	1.72 %
Expense Total:	6,000.00	6,000.00	42.00	103.00	5,897.00	1.72 %
Fund: 220 - LEPC Surplus (Deficit):	-2,400.00	-2,400.00	-42.00	41.27	2,441.27	-1.72 %
Fund: 221 - Road Sales Tax						
Revenue						
	4,112,000.00	4,072,000.00	423,321.63	2,096,525.44	-1,975,474.56	51.49 %

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue Total:	4,112,000.00	4,072,000.00	423,321.63	2,096,525.44	-1,975,474.56	51.49 %
Expense						
800 - Disbursements	4,024,000.00	4,024,000.00	591,974.95	2,030,623.15	1,993,376.85	50.46 %
Expense Total:	4,024,000.00	4,024,000.00	591,974.95	2,030,623.15	1,993,376.85	50.46 %
Fund: 221 - Road Sales Tax Surplus (Deficit):	88,000.00	48,000.00	-168,653.32	65,902.29	17,902.29	137.30 %
Fund: 222 - CART						
Revenue						
Revenue Total:	1,530,500.00	1,530,500.00	127,900.17	746,098.73	-784,401.27	48.75 %
Expense						
800 - Disbursements	1,525,500.00	1,525,500.00	128,027.25	746,204.42	779,295.58	48.92 %
Expense Total:	1,525,500.00	1,525,500.00	128,027.25	746,204.42	779,295.58	48.92 %
Fund: 222 - CART Surplus (Deficit):	5,000.00	5,000.00	-127.08	-105.69	-5,105.69	-2.11 %
Fund: 231 - Common I						
Revenue						
Revenue Total:	2,098,675.00	2,098,675.00	188,674.80	1,155,544.25	-943,130.75	55.06 %
Expense						
600 - Expenses - Payroll	789,614.54	789,614.54	55,946.68	425,338.08	364,276.46	53.87 %
610 - Expenses - Other	2,083,800.00	2,083,800.00	142,208.03	1,015,258.08	1,068,541.92	48.72 %
Expense Total:	2,873,414.54	2,873,414.54	198,154.71	1,440,596.16	1,432,818.38	50.14 %
Fund: 231 - Common I Surplus (Deficit):	-774,739.54	-774,739.54	-9,479.91	-285,051.91	489,687.63	36.79 %
Fund: 232 - Common II						
Revenue						
Revenue Total:	1,898,090.00	1,898,090.00	182,609.41	976,120.58	-921,969.42	51.43 %
Expense						
600 - Expenses - Payroll	737,447.00	737,447.00	51,555.44	384,710.60	352,736.40	52.17 %
610 - Expenses - Other	1,517,000.00	1,517,000.00	530,478.15	1,037,401.76	479,598.24	68.39 %
Expense Total:	2,254,447.00	2,254,447.00	582,033.59	1,422,112.36	832,334.64	63.08 %
Fund: 232 - Common II Surplus (Deficit):	-356,357.00	-356,357.00	-399,424.18	-445,991.78	-89,634.78	125.15 %
Fund: 233 - Bridge						
Revenue						
Revenue Total:	235,625.00	235,625.00	19,312.11	119,701.61	-115,923.39	50.80 %
Expense						
610 - Expenses - Other	115,000.00	115,000.00	0.00	62,202.35	52,797.65	54.09 %
Expense Total:	115,000.00	115,000.00	0.00	62,202.35	52,797.65	54.09 %
Fund: 233 - Bridge Surplus (Deficit):	120,625.00	120,625.00	19,312.11	57,499.26	-63,125.74	47.67 %
Fund: 241 - Assessment						
Revenue						
Revenue Total:	921,775.00	921,775.00	3,252.40	697,934.56	-223,840.44	75.72 %
Expense						
600 - Expenses - Payroll	665,886.00	665,886.00	44,358.95	289,634.40	376,251.60	43.50 %
610 - Expenses - Other	434,400.00	434,400.00	5,754.13	174,191.92	260,208.08	40.10 %
Expense Total:	1,100,286.00	1,100,286.00	50,113.08	463,826.32	636,459.68	42.16 %
Fund: 241 - Assessment Surplus (Deficit):	-178,511.00	-178,511.00	-46,860.68	234,108.24	412,619.24	-131.14 %
Fund: 250 - LEST						
Revenue						
Revenue Total:	2,171,826.89	2,131,826.89	241,550.64	1,195,364.83	-936,462.06	56.07 %

Budget Report

For Fiscal: 2019 Period Ending: 06/30/2019

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
702 - Prosecutor - Payroll	541,936.00	541,936.00	35,237.78	249,896.71	292,039.29	46.11 %
710 - Sheriff - Other Expenses	2,150.00	0.00	0.00	-2,921.46	2,921.46	0.00 %
720 - Prosecutor - Other Expenses	0.00	2,150.00	0.00	3,268.36	-1,118.36	152.02 %
900 - Transfer out	1,660,000.00	1,628,000.00	186,929.75	912,501.54	715,498.46	56.05 %
Expense Total:	2,204,086.00	2,172,086.00	222,167.53	1,162,745.15	1,009,340.85	53.53 %
Fund: 250 - LEST Surplus (Deficit):	-32,259.11	-40,259.11	19,383.11	32,619.68	72,878.79	-81.02 %
Fund: 255 - LERF						
Revenue						
	25,500.00	25,500.00	0.00	25,718.58	218.58	100.86 %
Revenue Total:	25,500.00	25,500.00	0.00	25,718.58	218.58	100.86 %
Expense						
610 - Expenses - Other	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
Expense Total:	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
Fund: 255 - LERF Surplus (Deficit):	5,500.00	5,500.00	0.00	25,718.58	20,218.58	467.61 %
Fund: 260 - P.A. Training						
Revenue						
	1,230.00	1,230.00	5.00	625.96	-604.04	50.89 %
Revenue Total:	1,230.00	1,230.00	5.00	625.96	-604.04	50.89 %
Expense						
610 - Expenses - Other	1,600.00	1,600.00	0.00	599.77	1,000.23	37.49 %
Expense Total:	1,600.00	1,600.00	0.00	599.77	1,000.23	37.49 %
Fund: 260 - P.A. Training Surplus (Deficit):	-370.00	-370.00	5.00	26.19	396.19	-7.08 %
Fund: 265 - Delinquent Taxes						
Revenue						
	14,600.00	14,600.00	965.82	4,568.49	-10,031.51	31.29 %
Revenue Total:	14,600.00	14,600.00	965.82	4,568.49	-10,031.51	31.29 %
Expense						
610 - Expenses - Other	12,000.00	12,000.00	1,590.00	1,759.35	10,240.65	14.66 %
Expense Total:	12,000.00	12,000.00	1,590.00	1,759.35	10,240.65	14.66 %
Fund: 265 - Delinquent Taxes Surplus (Deficit):	2,600.00	2,600.00	-624.18	2,809.14	209.14	108.04 %
Fund: 268 - Adm. Handling Cost						
Revenue						
	260,254.80	260,254.80	16,637.23	199,810.13	-60,444.67	76.77 %
Revenue Total:	260,254.80	260,254.80	16,637.23	199,810.13	-60,444.67	76.77 %
Expense						
610 - Expenses - Other	260,800.00	260,800.00	15,678.81	208,621.58	52,178.42	79.99 %
Expense Total:	260,800.00	260,800.00	15,678.81	208,621.58	52,178.42	79.99 %
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-545.20	-545.20	958.42	-8,811.45	-8,266.25	1,616.19 %
Fund: 269 - Law Library						
Revenue						
	8,689.00	8,689.00	0.00	5,735.27	-2,953.73	66.01 %
Revenue Total:	8,689.00	8,689.00	0.00	5,735.27	-2,953.73	66.01 %
Expense						
610 - Expenses - Other	9,294.00	9,294.00	0.00	23,072.35	-13,778.35	248.25 %
Expense Total:	9,294.00	9,294.00	0.00	23,072.35	-13,778.35	248.25 %
Fund: 269 - Law Library Surplus (Deficit):	-605.00	-605.00	0.00	-17,337.08	-16,732.08	2,865.63 %
Fund: 271 - Record Retention						
Revenue						
	35,000.00	35,000.00	3,709.00	20,115.05	-14,884.95	57.47 %
Revenue Total:	35,000.00	35,000.00	3,709.00	20,115.05	-14,884.95	57.47 %

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
610 - Expenses - Other	66,000.00	66,000.00	6,582.19	20,447.39	45,552.61	30.98 %
Expense Total:	66,000.00	66,000.00	6,582.19	20,447.39	45,552.61	30.98 %
Fund: 271 - Record Retention Surplus (Deficit):	-31,000.00	-31,000.00	-2,873.19	-332.34	30,667.66	1.07 %
Fund: 272 - Record Technology						
Revenue						
	64,075.00	64,075.00	6,710.00	39,374.48	-24,700.52	61.45 %
Revenue Total:	64,075.00	64,075.00	6,710.00	39,374.48	-24,700.52	61.45 %
Expense						
610 - Expenses - Other	71,000.00	71,000.00	173.86	5,800.03	65,199.97	8.17 %
Expense Total:	71,000.00	71,000.00	173.86	5,800.03	65,199.97	8.17 %
Fund: 272 - Record Technology Surplus (Deficit):	-6,925.00	-6,925.00	6,536.14	33,574.45	40,499.45	-484.83 %
Fund: 275 - Tax Maintenance						
Revenue						
	116,500.00	116,500.00	0.00	82,215.82	-34,284.18	70.57 %
Revenue Total:	116,500.00	116,500.00	0.00	82,215.82	-34,284.18	70.57 %
Expense						
610 - Expenses - Other	143,500.00	143,500.00	0.00	26,366.39	117,133.61	18.37 %
Expense Total:	143,500.00	143,500.00	0.00	26,366.39	117,133.61	18.37 %
Fund: 275 - Tax Maintenance Surplus (Deficit):	-27,000.00	-27,000.00	0.00	55,849.43	82,849.43	-206.85 %
Fund: 280 - Building Inspection						
Revenue						
	249,200.00	249,200.00	17,164.20	141,496.15	-107,703.85	56.78 %
Revenue Total:	249,200.00	249,200.00	17,164.20	141,496.15	-107,703.85	56.78 %
Expense						
600 - Expenses - Payroll	200,945.00	200,945.00	16,071.85	110,638.94	90,306.06	55.06 %
610 - Expenses - Other	41,750.00	41,750.00	4,183.69	24,070.05	17,679.95	57.65 %
Expense Total:	242,695.00	242,695.00	20,255.54	134,708.99	107,986.01	55.51 %
Fund: 280 - Building Inspection Surplus (Deficit):	6,505.00	6,505.00	-3,091.34	6,787.16	282.16	104.34 %
Fund: 285 - County Elections						
Revenue						
	179,150.00	179,150.00	0.00	55,398.25	-123,751.75	30.92 %
Revenue Total:	179,150.00	179,150.00	0.00	55,398.25	-123,751.75	30.92 %
Expense						
610 - Expenses - Other	179,000.00	179,000.00	0.00	59,332.10	119,667.90	33.15 %
Expense Total:	179,000.00	179,000.00	0.00	59,332.10	119,667.90	33.15 %
Fund: 285 - County Elections Surplus (Deficit):	150.00	150.00	0.00	-3,933.85	-4,083.85	-2,622.57 %
Fund: 288 - Elections 5%						
Revenue						
	9,450.00	9,450.00	9,470.90	9,559.04	109.04	101.15 %
Revenue Total:	9,450.00	9,450.00	9,470.90	9,559.04	109.04	101.15 %
Expense						
610 - Expenses - Other	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Expense Total:	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Fund: 288 - Elections 5% Surplus (Deficit):	6,450.00	6,450.00	9,470.90	9,559.04	3,109.04	148.20 %
Fund: 289 - HAVA						
Revenue						
	19,995.00	19,995.00	0.00	20,086.66	91.66	100.46 %
Revenue Total:	19,995.00	19,995.00	0.00	20,086.66	91.66	100.46 %
Expense						
610 - Expenses - Other	44,000.00	44,000.00	0.00	26,920.00	17,080.00	61.18 %

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	44,000.00	44,000.00	0.00	26,920.00	17,080.00	61.18 %
Fund: 289 - HAVA Surplus (Deficit):	-24,005.00	-24,005.00	0.00	-6,833.34	17,171.66	28.47 %
Fund: 420 - Stone Hollow NID						
Revenue						
	30,310.00	30,310.00	0.00	24,433.44	-5,876.56	80.61 %
Revenue Total:	30,310.00	30,310.00	0.00	24,433.44	-5,876.56	80.61 %
Expense						
610 - Expenses - Other	25,720.00	25,720.00	21,213.35	21,213.35	4,506.65	82.48 %
Expense Total:	25,720.00	25,720.00	21,213.35	21,213.35	4,506.65	82.48 %
Fund: 420 - Stone Hollow NID Surplus (Deficit):	4,590.00	4,590.00	-21,213.35	3,220.09	-1,369.91	70.15 %
Fund: 425 - Building Bond Retirement						
Revenue						
	2,000.00	2,000.00	0.00	5,813.89	3,813.89	290.69 %
Revenue Total:	2,000.00	2,000.00	0.00	5,813.89	3,813.89	290.69 %
Expense						
900 - Transfer out	1,264,153.89	1,264,153.89	0.00	1,271,688.78	-7,534.89	100.60 %
Expense Total:	1,264,153.89	1,264,153.89	0.00	1,271,688.78	-7,534.89	100.60 %
Fund: 425 - Building Bond Retirement Surplus (Deficit):	-1,262,153.89	-1,262,153.89	0.00	-1,265,874.89	-3,721.00	100.29 %
Fund: 430 - River Downs West NID						
Revenue						
	42,065.00	42,065.00	0.00	38,512.11	-3,552.89	91.55 %
Revenue Total:	42,065.00	42,065.00	0.00	38,512.11	-3,552.89	91.55 %
Expense						
610 - Expenses - Other	43,675.65	43,675.65	0.00	43,675.65	0.00	100.00 %
Expense Total:	43,675.65	43,675.65	0.00	43,675.65	0.00	100.00 %
Fund: 430 - River Downs West NID Surplus (Deficit):	-1,610.65	-1,610.65	0.00	-5,163.54	-3,552.89	320.59 %
Fund: 450 - Project Fund - Judicial Expansion						
Revenue						
	2,466,997.00	2,466,997.00	0.00	1,277,347.99	-1,189,649.01	51.78 %
Revenue Total:	2,466,997.00	2,466,997.00	0.00	1,277,347.99	-1,189,649.01	51.78 %
Expense						
610 - Expenses - Other	3,570,240.00	3,570,240.00	14,175.00	2,154,734.96	1,415,505.04	60.35 %
Expense Total:	3,570,240.00	3,570,240.00	14,175.00	2,154,734.96	1,415,505.04	60.35 %
Fund: 450 - Project Fund - Judicial Expansion Surplus (Deficit):	-1,103,243.00	-1,103,243.00	-14,175.00	-877,386.97	225,856.03	79.53 %
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion						
Revenue						
	625,000.00	625,000.00	1,000.00	494,150.00	-130,850.00	79.06 %
Revenue Total:	625,000.00	625,000.00	1,000.00	494,150.00	-130,850.00	79.06 %
Expense						
610 - Expenses - Other	624,700.00	624,700.00	1,000.00	494,150.00	130,550.00	79.10 %
Expense Total:	624,700.00	624,700.00	1,000.00	494,150.00	130,550.00	79.10 %
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (300.00	300.00	0.00	0.00	-300.00	0.00 %
Report Surplus (Deficit):	-6,795,419.39	-6,935,419.39	-358,405.05	-1,759,980.53	5,175,438.86	25.38 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - Christian County General Fu	-3,029,590.00	-3,069,590.00	169,004.78	544,849.87	3,614,439.87
201 - Co. Law Enforcement	-57,805.00	-109,805.00	85,832.45	44,808.39	154,613.39
205 - Federal Forfeiture I	3,500.00	3,500.00	-5,326.00	3,924.34	424.34
208 - Law Enforcement Training	230.00	230.00	-2,832.60	-92.71	-322.71
210 - Civil Process	-10,700.00	-10,700.00	3,845.87	14,180.10	24,880.10
212 - Inmate Prisoner Detainee Se	-8,500.00	-8,500.00	318.00	6,941.91	15,441.91
215 - Sheriff's Conceal Carry	-130,550.00	-130,550.00	1,651.00	14,515.59	145,065.59
219 - Family Violence	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-2,400.00	-2,400.00	-42.00	41.27	2,441.27
221 - Road Sales Tax	88,000.00	48,000.00	-168,653.32	65,902.29	17,902.29
222 - CART	5,000.00	5,000.00	-127.08	-105.69	-5,105.69
231 - Common I	-774,739.54	-774,739.54	-9,479.91	-285,051.91	489,687.63
232 - Common II	-356,357.00	-356,357.00	-399,424.18	-445,991.78	-89,634.78
233 - Bridge	120,625.00	120,625.00	19,312.11	57,499.26	-63,125.74
241 - Assessment	-178,511.00	-178,511.00	-46,860.68	234,108.24	412,619.24
250 - LEST	-32,259.11	-40,259.11	19,383.11	32,619.68	72,878.79
255 - LERF	5,500.00	5,500.00	0.00	25,718.58	20,218.58
260 - P.A. Training	-370.00	-370.00	5.00	26.19	396.19
265 - Delinquent Taxes	2,600.00	2,600.00	-624.18	2,809.14	209.14
268 - Adm. Handling Cost	-545.20	-545.20	958.42	-8,811.45	-8,266.25
269 - Law Library	-605.00	-605.00	0.00	-17,337.08	-16,732.08
271 - Record Retention	-31,000.00	-31,000.00	-2,873.19	-332.34	30,667.66
272 - Record Technology	-6,925.00	-6,925.00	6,536.14	33,574.45	40,499.45
275 - Tax Maintenance	-27,000.00	-27,000.00	0.00	55,849.43	82,849.43
280 - Building Inspection	6,505.00	6,505.00	-3,091.34	6,787.16	282.16
285 - County Elections	150.00	150.00	0.00	-3,933.85	-4,083.85
288 - Elections 5%	6,450.00	6,450.00	9,470.90	9,559.04	3,109.04
289 - HAVA	-24,005.00	-24,005.00	0.00	-6,833.34	17,171.66
420 - Stone Hollow NID	4,590.00	4,590.00	-21,213.35	3,220.09	-1,369.91
425 - Building Bond Retirement	-1,262,153.89	-1,262,153.89	0.00	-1,265,874.89	-3,721.00
430 - River Downs West NID	-1,610.65	-1,610.65	0.00	-5,163.54	-3,552.89
450 - Project Fund - Judicial Expan	-1,103,243.00	-1,103,243.00	-14,175.00	-877,386.97	225,856.03
455 - 2017 Bond Debt Svc Fund - J	300.00	300.00	0.00	0.00	-300.00
Report Surplus (Deficit):	-6,795,419.39	-6,935,419.39	-358,405.05	-1,759,980.53	5,175,438.86



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 06/30/2019

		2018	2019	June Variance		2018	2019	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	4,181.20	4,531.57	350.37	8.38%	569,788.66	648,888.56	79,099.90	13.88%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	56,899.22	58,845.45	1,946.23	3.42%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	26,635.49	28,057.29	1,421.80	5.34%
<u>101-41310</u>	Sales Tax	342,453.87	423,221.43	80,767.56	23.58%	1,942,097.46	2,083,891.25	141,793.79	7.30%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	11.98	40.36	28.38	236.89%
<u>101-41910</u>	Delinquent Tax Fees	1,444.99	965.81	-479.18	-33.16%	9,136.44	4,242.08	-4,894.36	-53.57%
<u>101-42290</u>	County Clerk Fees	647.00	631.00	-16.00	-2.47%	2,388.50	2,435.25	46.75	1.96%
<u>101-43300</u>	Payments in Lieu of Tax	116,008.00	106,211.00	-9,797.00	-8.45%	116,008.00	106,211.00	-9,797.00	-8.45%
<u>101-43414</u>	VOCA Grant	10,688.01	0.00	-10,688.01	-100.00%	42,178.60	0.00	-42,178.60	-100.00%
<u>101-43417</u>	Emergency Management Grants	0.00	0.00	0.00	0.00%	7,940.61	7,463.10	-477.51	-6.01%
<u>101-43421</u>	Juvenile	10,308.93	7,677.17	-2,631.76	-25.53%	34,119.20	29,268.38	-4,850.82	-14.22%
<u>101-43610</u>	Election Cost Reimbursement	0.00	0.00	0.00	0.00%	2,572.81	2,895.00	322.19	12.52%
<u>101-44110</u>	Associate Division I Fees	45.00	0.00	-45.00	-100.00%	45.00	63.00	18.00	40.00%
<u>101-44111</u>	Circuit Clerk Fees	8,431.31	0.00	-8,431.31	-100.00%	43,991.04	39,246.71	-4,744.33	-10.78%
<u>101-44115</u>	Associate Division II Fees	1,099.00	130.00	-969.00	-88.17%	6,151.00	6,655.00	504.00	8.19%
<u>101-44119</u>	Public Administrator Fees	4,707.50	2,656.25	-2,051.25	-43.57%	29,173.75	11,498.57	-17,675.18	-60.59%
<u>101-44120</u>	Recorder of Deeds Fees	36,208.00	39,625.00	3,417.00	9.44%	186,844.25	171,908.50	-14,935.75	-7.99%
<u>101-44130</u>	Planning & Development Fees	3,795.00	5,260.00	1,465.00	38.60%	21,080.00	27,795.00	6,715.00	31.85%
<u>101-44194</u>	Collector Commissions & Fees	11,622.77	12,744.84	1,122.07	9.65%	711,637.51	735,722.95	24,085.44	3.38%
<u>101-44195</u>	Miscellaneous Fees	-30.00	0.00	30.00	100.00%	-30.00	0.00	30.00	100.00%
<u>101-44210</u>	Civil Process Fees	0.00	0.00	0.00	0.00%	0.00	35.00	35.00	0.00%
<u>101-44413</u>	Recycle	0.00	813.00	813.00	0.00%	4,798.93	4,386.90	-412.03	-8.59%
<u>101-44631</u>	Child Support Reimbursement	270.90	206.61	-64.29	-23.73%	270.90	436.53	165.63	61.14%
<u>101-46611</u>	Interest	12,874.58	9.93	-12,864.65	-99.92%	78,933.88	115,754.43	36,820.55	46.65%
<u>101-48100</u>	Rent	1,870.00	0.00	-1,870.00	-100.00%	9,350.00	13,090.00	3,740.00	40.00%
<u>101-48101</u>	Miscellaneous Revenue	649.00	492.02	-156.98	-24.19%	2,948.54	7,071.34	4,122.80	139.83%
<u>101-48102</u>	Expense Reimbursement	835.10	180.30	-654.80	-78.41%	397,970.40	5,462.53	-392,507.87	-98.63%
<u>101-48103</u>	LAGERS - Health Department	0.00	6,849.72	6,849.72	0.00%	0.00	34,387.07	34,387.07	0.00%
<u>101-48300</u>	Insurance Reimbursement	0.00	1,400.00	1,400.00	0.00%	0.00	25,740.05	25,740.05	0.00%
<u>101-49475</u>	Collector TMF Reimbursement	0.00	0.00	0.00	0.00%	6,770.09	5,025.60	-1,744.49	-25.77%
	Revenue Total:	568,110.16	613,605.65	45,495.49	8.01%	4,309,712.26	4,176,516.90	-133,195.36	-3.09%
Expense									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	12,743.84	13,424.54	-680.70	-5.34%	82,655.37	84,742.42	-2,087.05	-2.53%
<u>101-010-51120</u>	Salary Other - COMMISSION	9,435.90	4,449.46	4,986.44	52.85%	67,913.94	30,106.66	37,807.28	55.67%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

		June Variance				YTD Variance			
		2018 June Activity	2019 June Activity	Favorable / (Unfavorable)	Variance %	2018 YTD Activity	2019 YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-010-51210</u>	Health Insurance	1,452.00	766.00	686.00	47.25%	8,712.00	4,596.00	4,116.00	47.25%
<u>101-010-51220</u>	FICA	1,596.85	1,318.44	278.41	17.43%	10,919.25	8,492.93	2,426.32	22.22%
<u>101-010-51230</u>	Lagers	2,884.60	2,359.36	525.24	18.21%	19,518.88	15,003.64	4,515.24	23.13%
<u>101-010-51250</u>	Unemployment Insurance	21.88	11.73	10.15	46.39%	230.96	221.62	9.34	4.04%
<u>101-010-51260</u>	Workers' Compensation	928.75	0.00	928.75	100.00%	928.75	772.17	156.58	16.86%
<u>101-010-52315</u>	Studies for County Improvement	2,000.00	0.00	2,000.00	100.00%	15,000.00	0.00	15,000.00	100.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	1,011.01	-1,011.01	0.00%	0.00	1,011.01	-1,011.01	0.00%
<u>101-010-52530</u>	Phone	67.79	69.56	-1.77	-2.61%	416.07	510.16	-94.09	-22.61%
<u>101-010-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	475.00	-475.00	0.00%
<u>101-010-52590</u>	Training	0.00	0.00	0.00	0.00%	2,485.73	101.80	2,383.93	95.90%
<u>101-010-53600</u>	Office Expense	366.51	284.47	82.04	22.38%	3,796.21	2,263.70	1,532.51	40.37%
<u>101-010-53605</u>	Postage	28.39	0.00	28.39	100.00%	46.94	32.24	14.70	31.32%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	654.00	-654.00	0.00%
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	4,353.48	4,726.54	-373.06	-8.57%	28,236.27	30,535.98	-2,299.71	-8.14%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	7,522.86	7,531.77	-8.91	-0.12%	49,314.28	48,720.44	593.84	1.20%
<u>101-020-51210</u>	Health Insurance	1,452.00	1,466.89	-14.89	-1.03%	8,712.00	8,642.40	69.60	0.80%
<u>101-020-51220</u>	FICA	871.86	924.76	-52.90	-6.07%	5,712.54	5,984.33	-271.79	-4.76%
<u>101-020-51230</u>	Lagers	1,638.94	1,618.10	20.84	1.27%	10,701.99	10,461.86	240.13	2.24%
<u>101-020-51250</u>	Unemployment Insurance	16.30	1.38	14.92	91.53%	330.72	291.96	38.76	11.72%
<u>101-020-51260</u>	Workers' Compensation	615.76	0.00	615.76	100.00%	615.76	550.79	64.97	10.55%
<u>101-020-52432</u>	Software Maintenance & Licenses	2,004.00	1,500.00	504.00	25.15%	2,979.00	3,450.00	-471.00	-15.81%
<u>101-020-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	208.00	-208.00	0.00%
<u>101-020-52530</u>	Phone	49.92	72.51	-22.59	-45.25%	410.02	446.67	-36.65	-8.94%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	397.28	223.01	174.27	43.87%
<u>101-020-52590</u>	Training	425.00	0.00	425.00	100.00%	822.50	1,621.80	-799.30	-97.18%
<u>101-020-53600</u>	Office Expense	307.56	269.53	38.03	12.37%	2,483.89	2,029.42	454.47	18.30%
<u>101-020-53605</u>	Postage	43.92	0.00	43.92	100.00%	64.41	123.04	-58.63	-91.03%
<u>101-020-54750</u>	Equipment	0.00	292.00	-292.00	0.00%	0.00	292.00	-292.00	0.00%
<u>101-030-51120</u>	Salary Other - ELECTION	3,896.95	4,671.35	-774.40	-19.87%	26,199.21	28,403.26	-2,204.05	-8.41%
<u>101-030-51210</u>	Health Insurance	363.00	448.11	-85.11	-23.45%	2,178.00	1,698.60	479.40	22.01%
<u>101-030-51220</u>	FICA	296.20	353.40	-57.20	-19.31%	1,992.65	2,158.44	-165.79	-8.32%
<u>101-030-51230</u>	Lagers	537.77	362.91	174.86	32.52%	3,368.65	2,445.21	923.44	27.41%
<u>101-030-51250</u>	Unemployment Insurance	19.98	16.79	3.19	15.97%	66.29	216.17	-149.88	-226.10%
<u>101-030-51260</u>	Workers' Compensation	212.98	0.00	212.98	100.00%	212.98	222.25	-9.27	-4.35%
<u>101-030-52312</u>	Canvassing	0.00	0.00	0.00	0.00%	750.00	0.00	750.00	100.00%
<u>101-030-52432</u>	Software Maintenance & Licenses	504.00	0.00	504.00	100.00%	504.00	400.00	104.00	20.63%
<u>101-030-52530</u>	Phone	55.72	79.34	-23.62	-42.39%	463.56	514.94	-51.38	-11.08%
<u>101-030-53600</u>	Office Expense	75.28	283.64	-208.36	-276.78%	588.28	899.02	-310.74	-52.82%
<u>101-030-53605</u>	Postage	632.43	0.00	632.43	100.00%	1,138.73	1,909.38	-770.65	-67.68%
<u>101-030-54750</u>	Equipment	0.00	0.00	0.00	0.00%	797.00	0.00	797.00	100.00%
<u>101-040-51120</u>	Salary Other - CUSTODIAN	10,710.70	13,250.65	-2,539.95	-23.71%	68,771.62	81,430.88	-12,659.26	-18.41%
<u>101-040-51210</u>	Health Insurance	1,815.00	2,298.00	-483.00	-26.61%	9,982.50	12,256.00	-2,273.50	-22.77%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

		2018		2019		June Variance		2018		2019		YTD Variance	
		June Activity	June Activity	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %		
<u>101-040-51220</u>	FICA	797.38	987.91	-190.53	-23.89%	5,123.48	6,081.37	-957.89	-18.70%				
<u>101-040-51230</u>	Lagers	1,245.67	1,507.10	-261.43	-20.99%	8,205.17	9,655.22	-1,450.05	-17.67%				
<u>101-040-51250</u>	Unemployment Insurance	54.53	53.01	1.52	2.79%	319.54	600.57	-281.03	-87.95%				
<u>101-040-51260</u>	Workers' Compensation	8,870.12	0.00	8,870.12	100.00%	8,870.12	14,507.72	-5,637.60	-63.56%				
<u>101-040-51270</u>	Uniforms	181.05	250.29	-69.24	-38.24%	1,091.17	1,247.79	-156.62	-14.35%				
<u>101-040-52410</u>	Utilities	4,582.47	21,078.93	-16,496.46	-359.99%	103,110.43	164,279.40	-61,168.97	-59.32%				
<u>101-040-52430</u>	Repairs & Maintenance Equipment	699.98	106.95	593.03	84.72%	3,348.54	365.82	2,982.72	89.08%				
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	15.00	-15.00	0.00%	201.96	150.96	51.00	25.25%				
<u>101-040-52438</u>	Building Repairs & Maintenance	37,025.01	7,773.37	29,251.64	79.01%	83,620.11	49,722.23	33,897.88	40.54%				
<u>101-040-52439</u>	Elevator Maintenance	69.63	74.31	-4.68	-6.72%	7,317.62	7,589.98	-272.36	-3.72%				
<u>101-040-52590</u>	Training	0.00	-179.80	179.80	0.00%	0.00	2,123.96	-2,123.96	0.00%				
<u>101-040-53600</u>	Office Expense	56.97	56.93	0.04	0.07%	342.09	728.70	-386.61	-113.01%				
<u>101-040-53610</u>	Custodian Supplies	1,751.70	2,540.01	-788.31	-45.00%	12,422.37	16,320.86	-3,898.49	-31.38%				
<u>101-040-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	874.00	679.91	194.09	22.21%				
<u>101-040-53619</u>	Late Fees	0.00	28.27	-28.27	0.00%	0.00	193.35	-193.35	0.00%				
<u>101-040-53626</u>	Fuel Expense	284.17	615.47	-331.30	-116.59%	960.82	1,877.60	-916.78	-95.42%				
<u>101-040-54750</u>	Equipment	0.00	482.97	-482.97	0.00%	1,315.00	13,806.61	-12,491.61	-949.93%				
<u>101-040-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	0.00	33,857.00	-33,857.00	0.00%				
<u>101-060-51110</u>	Salary Elected Official - TREASURER	4,353.48	4,507.32	-153.84	-3.53%	28,236.27	29,220.66	-984.39	-3.49%				
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	2,189.71	2,669.33	-479.62	-21.90%	14,373.40	17,182.62	-2,809.22	-19.54%				
<u>101-060-51210</u>	Health Insurance	726.00	766.00	-40.00	-5.51%	4,356.00	4,596.00	-240.00	-5.51%				
<u>101-060-51220</u>	FICA	487.89	503.64	-15.75	-3.23%	3,184.34	3,277.61	-93.27	-2.93%				
<u>101-060-51230</u>	Lagers	902.96	947.31	-44.35	-4.91%	5,880.13	4,914.47	965.66	16.42%				
<u>101-060-51250</u>	Unemployment Insurance	4.59	0.00	4.59	100.00%	106.59	105.60	0.99	0.93%				
<u>101-060-51260</u>	Workers' Compensation	341.89	0.00	341.89	100.00%	341.89	310.16	31.73	9.28%				
<u>101-060-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	783.54	0.00	783.54	100.00%				
<u>101-060-52522</u>	Bond	0.00	0.00	0.00	0.00%	80.00	0.00	80.00	100.00%				
<u>101-060-52530</u>	Phone	14.26	14.08	0.18	1.26%	85.64	90.21	-4.57	-5.34%				
<u>101-060-52580</u>	Mileage	0.00	53.48	-53.48	0.00%	232.50	393.82	-161.32	-69.38%				
<u>101-060-52590</u>	Training	400.00	0.00	400.00	100.00%	586.65	347.55	239.10	40.76%				
<u>101-060-53600</u>	Office Expense	191.24	0.00	191.24	100.00%	379.22	100.09	279.13	73.61%				
<u>101-060-53605</u>	Postage	211.99	0.00	211.99	100.00%	982.91	771.28	211.63	21.53%				
<u>101-060-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	2,682.00	0.00	2,682.00	100.00%				
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	4,353.48	4,726.54	-373.06	-8.57%	28,236.27	30,535.98	-2,299.71	-8.14%				
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	6,596.27	7,304.02	-707.75	-10.73%	47,342.58	53,756.06	-6,413.48	-13.55%				
<u>101-070-51210</u>	Health Insurance	1,089.00	1,149.00	-60.00	-5.51%	6,534.00	6,894.00	-360.00	-5.51%				
<u>101-070-51220</u>	FICA	788.33	869.86	-81.53	-10.34%	5,485.86	6,145.44	-659.58	-12.02%				
<u>101-070-51230</u>	Lagers	1,314.25	1,346.36	-32.11	-2.44%	8,584.49	8,560.98	23.51	0.27%				
<u>101-070-51250</u>	Unemployment Insurance	14.82	16.11	-1.29	-8.70%	218.02	373.69	-155.67	-71.40%				
<u>101-070-51260</u>	Workers' Compensation	657.16	0.00	657.16	100.00%	657.16	575.39	81.77	12.44%				
<u>101-070-52530</u>	Phone	59.55	59.12	0.43	0.72%	359.52	381.95	-22.43	-6.24%				
<u>101-070-53605</u>	Postage	432.76	0.00	432.76	100.00%	820.53	6,377.54	-5,557.01	-677.25%				

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

		2018		2019		June Variance		2018		2019		YTD Variance	
		June Activity	June Activity	June Activity	June Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %		
<u>101-090-51110</u>	Salary Elected Official - RECORDER	4,353.48	4,726.54	-373.06	-8.57%	28,236.27	30,535.98	-2,299.71	-8.14%				
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	8,498.31	8,538.82	-40.51	-0.48%	54,795.40	54,653.41	141.99	0.26%				
<u>101-090-51210</u>	Health Insurance	1,452.00	1,532.00	-80.00	-5.51%	8,712.00	9,192.00	-480.00	-5.51%				
<u>101-090-51220</u>	FICA	930.97	966.24	-35.27	-3.79%	6,038.73	6,225.66	-186.93	-3.10%				
<u>101-090-51230</u>	Lagers	1,773.56	1,751.01	22.55	1.27%	11,458.44	10,333.60	1,124.84	9.82%				
<u>101-090-51250</u>	Unemployment Insurance	43.65	31.07	12.58	28.82%	440.82	422.38	18.44	4.18%				
<u>101-090-51260</u>	Workers' Compensation	670.19	0.00	670.19	100.00%	670.19	581.60	88.59	13.22%				
<u>101-110-52302</u>	Guardian Ad Litem Fees	0.00	3,880.00	-3,880.00	0.00%	0.00	14,085.50	-14,085.50	0.00%				
<u>101-110-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	837.64	-837.64	0.00%				
<u>101-110-52515</u>	Jury Expense	4,498.68	518.32	3,980.36	88.48%	14,969.39	28,544.51	-13,575.12	-90.69%				
<u>101-110-52516</u>	Furnishings & Fixtures	0.00	576.00	-576.00	0.00%	0.00	15,348.58	-15,348.58	0.00%				
<u>101-110-52530</u>	Phone	319.99	297.03	22.96	7.18%	1,871.82	1,842.64	29.18	1.56%				
<u>101-110-52580</u>	Mileage	0.00	0.00	0.00	0.00%	562.08	429.16	132.92	23.65%				
<u>101-110-52590</u>	Training	99.00	0.00	99.00	100.00%	3,606.27	2,936.73	669.54	18.57%				
<u>101-110-53600</u>	Office Expense	1,290.34	1,898.72	-608.38	-47.15%	11,658.91	18,277.84	-6,618.93	-56.77%				
<u>101-110-53605</u>	Postage	1,346.89	100.00	1,246.89	92.58%	2,138.38	4,159.08	-2,020.70	-94.50%				
<u>101-110-53618</u>	Small Equipment	199.00	0.00	199.00	100.00%	2,651.02	7,051.22	-4,400.20	-165.98%				
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,064.99	5,663.00	-3,598.01	-174.24%				
<u>101-110-57507</u>	Court Costs	86.24	1,956.00	-1,869.76	-2,168.09%	3,449.29	4,742.83	-1,293.54	-37.50%				
<u>101-121-52300</u>	Legal Fees	2,834.00	0.00	2,834.00	100.00%	37,778.00	0.00	37,778.00	100.00%				
<u>101-121-52302</u>	Guardian Ad Litem Fees	0.00	5,668.00	-5,668.00	0.00%	0.00	19,838.00	-19,838.00	0.00%				
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	0.00	1,833.32	-1,833.32	0.00%	0.00	6,416.62	-6,416.62	0.00%				
<u>101-121-52304</u>	Legal Fees-Other Juvenile	0.00	5,720.00	-5,720.00	0.00%	0.00	22,178.00	-22,178.00	0.00%				
<u>101-121-52310</u>	Consultant	2,241.98	4,100.92	-1,858.94	-82.92%	12,734.40	15,114.01	-2,379.61	-18.69%				
<u>101-121-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	0.00	39.97	-39.97	0.00%				
<u>101-121-52500</u>	Dues	0.00	0.00	0.00	0.00%	705.00	510.00	195.00	27.66%				
<u>101-121-52530</u>	Phone	28.25	477.99	-449.74	-1,592.00%	158.21	615.43	-457.22	-289.00%				
<u>101-121-52580</u>	Mileage	0.00	0.00	0.00	0.00%	409.22	0.00	409.22	100.00%				
<u>101-121-52590</u>	Training	0.00	59.05	-59.05	0.00%	0.00	219.77	-219.77	0.00%				
<u>101-121-53600</u>	Office Expense	185.11	-9.35	194.46	105.05%	1,015.41	428.33	587.08	57.82%				
<u>101-121-53605</u>	Postage	0.47	0.00	0.47	100.00%	19.97	54.38	-34.41	-172.31%				
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	410.50	-0.50	-0.12%				
<u>101-122-52530</u>	Phone	53.12	407.99	-354.87	-668.05%	293.56	669.54	-375.98	-128.08%				
<u>101-122-53600</u>	Office Expense	188.60	-24.92	213.52	113.21%	531.27	1,733.75	-1,202.48	-226.34%				
<u>101-122-53605</u>	Postage	3.29	0.00	3.29	100.00%	20.98	18.80	2.18	10.39%				
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	4,353.48	4,507.32	-153.84	-3.53%	28,236.27	29,220.66	-984.39	-3.49%				
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	3,456.00	3,629.28	-173.28	-5.01%	21,762.95	22,570.41	-807.46	-3.71%				
<u>101-130-51210</u>	Health Insurance	726.00	766.00	-40.00	-5.51%	4,356.00	4,596.00	-240.00	-5.51%				
<u>101-130-51220</u>	FICA	588.76	613.99	-25.23	-4.29%	3,772.86	3,911.22	-138.36	-3.67%				
<u>101-130-51230</u>	Lagers	931.98	1,074.02	-142.04	-15.24%	6,400.58	6,836.39	-435.81	-6.81%				
<u>101-130-51250</u>	Unemployment Insurance	11.21	10.19	1.02	9.10%	108.89	171.68	-62.79	-57.66%				
<u>101-130-51260</u>	Workers' Compensation	401.78	0.00	401.78	100.00%	401.78	351.28	50.50	12.57%				

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

		2018		2019		June Variance		2018		2019		YTD Variance	
		June Activity	June Activity	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %	Favorable / (Unfavorable)	Variance %
<u>101-130-52432</u>	Computer Software Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	950.00	950.00	0.00	0.00%	0.00	0.00%
<u>101-130-52530</u>	Phone	44.13	57.13	-13.00	-29.46%	341.10	382.83	-41.73	-12.23%				
<u>101-130-52580</u>	Mileage	236.53	339.30	-102.77	-43.45%	1,024.03	339.30	684.73	66.87%				
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	505.20	614.85	-109.65	-21.70%				
<u>101-130-53600</u>	Office Expense	162.00	0.00	162.00	100.00%	505.28	0.00	505.28	100.00%				
<u>101-130-53605</u>	Postage	85.26	0.00	85.26	100.00%	155.29	319.78	-164.49	-105.92%				
<u>101-130-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	0.00	120.50	-120.50	0.00%				
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	10,595.76	10,745.62	-149.86	-1.41%	68,872.45	69,846.53	-974.08	-1.41%				
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	31,129.99	29,212.54	1,917.45	6.16%	200,037.38	190,534.29	9,503.09	4.75%				
<u>101-140-51130</u>	Contract Labor	0.00	15,000.00	-15,000.00	0.00%	0.00	26,250.00	-26,250.00	0.00%				
<u>101-140-51210</u>	Health Insurance	3,267.00	2,681.00	586.00	17.94%	18,694.50	14,171.00	4,523.50	24.20%				
<u>101-140-51220</u>	FICA	3,034.09	2,857.59	176.50	5.82%	19,647.01	18,748.58	898.43	4.57%				
<u>101-140-51230</u>	Lagers	5,394.74	5,274.46	120.28	2.23%	30,987.89	33,370.21	-2,382.32	-7.69%				
<u>101-140-51232</u>	PACAR Retirement	969.00	969.00	0.00	0.00%	5,814.00	5,814.00	0.00	0.00%				
<u>101-140-51250</u>	Unemployment Insurance	0.87	21.71	-20.84	-2,395.40%	709.72	652.01	57.71	8.13%				
<u>101-140-51260</u>	Workers' Compensation	2,488.58	0.00	2,488.58	100.00%	2,488.58	2,260.42	228.16	9.17%				
<u>101-140-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	0.00	275.00	-275.00	0.00%				
<u>101-140-52345</u>	Witness & Reporter Expense	0.00	200.02	-200.02	0.00%	0.00	2,349.96	-2,349.96	0.00%				
<u>101-140-52431</u>	Computer Hardware Maintenance	3,294.29	904.00	2,390.29	72.56%	13,954.29	18,352.33	-4,398.04	-31.52%				
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	3,727.56	-3,727.56	0.00%				
<u>101-140-52530</u>	Phone	0.00	608.28	-608.28	0.00%	0.00	3,653.50	-3,653.50	0.00%				
<u>101-140-53600</u>	Office Expense	0.00	1,405.35	-1,405.35	0.00%	0.00	11,322.98	-11,322.98	0.00%				
<u>101-140-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	1,888.86	-1,888.86	0.00%				
<u>101-140-54755</u>	Computer Hardware	449.00	606.00	-157.00	-34.97%	4,057.77	3,136.00	921.77	22.72%				
<u>101-150-51120</u>	Salary Other - JUVENILE	8,026.50	12,019.17	-3,992.67	-49.74%	55,937.15	82,503.61	-26,566.46	-47.49%				
<u>101-150-51210</u>	Health Insurance	726.00	1,532.00	-806.00	-111.02%	5,082.00	6,511.00	-1,429.00	-28.12%				
<u>101-150-51220</u>	FICA	610.28	870.89	-260.61	-42.70%	4,242.53	6,048.43	-1,805.90	-42.57%				
<u>101-150-51230</u>	Lagers	618.45	705.26	-86.81	-14.04%	4,096.87	5,262.49	-1,165.62	-28.45%				
<u>101-150-51250</u>	Unemployment Insurance	26.83	26.13	0.70	2.61%	254.32	559.53	-305.21	-120.01%				
<u>101-150-51260</u>	Workers' Compensation	11,494.65	0.00	11,494.65	100.00%	11,494.65	11,489.78	4.87	0.04%				
<u>101-150-51270</u>	Uniforms	272.92	0.00	272.92	100.00%	354.92	1,646.75	-1,291.83	-363.98%				
<u>101-150-52300</u>	Legal Fees	3,750.00	3,750.00	0.00	0.00%	23,900.00	22,845.00	1,055.00	4.41%				
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	1,410.00	1,884.55	-474.55	-33.66%	6,090.00	1,959.55	4,130.45	67.82%				
<u>101-150-52322</u>	OSCA Grant	0.00	1,529.45	-1,529.45	0.00%	0.00	4,509.45	-4,509.45	0.00%				
<u>101-150-52351</u>	Grant Expense	6,319.44	0.00	6,319.44	100.00%	6,319.44	0.00	6,319.44	100.00%				
<u>101-150-52435</u>	Vehicle Maintenance & Repair	14.24	0.00	14.24	100.00%	208.07	67.25	140.82	67.68%				
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	275.00	-275.00	0.00%				
<u>101-150-52530</u>	Phone	726.51	600.66	125.85	17.32%	4,393.85	4,057.21	336.64	7.66%				
<u>101-150-52590</u>	Training	219.02	0.00	219.02	100.00%	2,681.02	235.00	2,446.02	91.23%				
<u>101-150-53600</u>	Office Expense	112.44	316.00	-203.56	-181.04%	2,353.71	5,145.74	-2,792.03	-118.62%				
<u>101-150-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	179.93	-179.93	0.00%				
<u>101-150-53618</u>	Small Equipment	0.00	1,218.90	-1,218.90	0.00%	3,719.00	5,488.15	-1,769.15	-47.57%				

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

		June Variance				YTD Variance			
		2018 June Activity	2019 June Activity	Favorable / (Unfavorable)	Variance %	2018 YTD Activity	2019 YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-150-53626</u>	Fuel Expense	495.42	615.29	-119.87	-24.20%	2,770.83	2,820.72	-49.89	-1.80%
<u>101-150-54750</u>	Equipment	0.00	0.00	0.00	0.00%	-4.54	0.00	-4.54	-100.00%
<u>101-150-54752</u>	Vehicle Purchases	26,000.00	0.00	26,000.00	100.00%	26,000.00	-28,500.00	54,500.00	209.62%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	0.00	8,457.75	100.00%	59,764.25	50,746.50	9,017.75	15.09%
<u>101-160-51110</u>	Salary Elected Official - CORONER	3,007.84	3,161.70	-153.86	-5.12%	19,508.58	20,474.12	-965.54	-4.95%
<u>101-160-51120</u>	Salary Other - CORONER	465.60	489.60	-24.00	-5.15%	3,103.84	3,188.40	-84.56	-2.72%
<u>101-160-51130</u>	Contract Services	0.00	0.00	0.00	0.00%	1,075.00	0.00	1,075.00	100.00%
<u>101-160-51210</u>	Health Insurance	363.00	383.00	-20.00	-5.51%	2,178.00	2,298.00	-120.00	-5.51%
<u>101-160-51220</u>	FICA	264.42	276.28	-11.86	-4.49%	1,722.07	1,791.89	-69.82	-4.05%
<u>101-160-51230</u>	Lagers	415.08	417.34	-2.26	-0.54%	2,692.17	2,702.56	-10.39	-0.39%
<u>101-160-51250</u>	Unemployment Insurance	4.34	4.31	0.03	0.69%	2.43	28.08	-25.65	-1,055.56%
<u>101-160-51260</u>	Workers' Compensation	367.40	0.00	367.40	100.00%	367.40	326.83	40.57	11.04%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	3,022.44	0.00	3,022.44	100.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	0.00	0.00	0.00%	11,650.00	5,992.00	5,658.00	48.57%
<u>101-160-52588</u>	Mileage & Viewing	0.00	260.00	-260.00	0.00%	0.00	260.00	-260.00	0.00%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	1,640.00	900.00	740.00	45.12%
<u>101-160-53610</u>	Coroner Supplies	0.00	0.00	0.00	0.00%	335.00	453.00	-118.00	-35.22%
<u>101-160-53626</u>	Fuel Expense	0.00	27.20	-27.20	0.00%	421.40	361.56	59.84	14.20%
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	24,805.93	24,805.93	0.00	0.00%
<u>101-170-51285</u>	Employee Screening	546.00	120.00	426.00	78.02%	2,437.00	1,622.00	815.00	33.44%
<u>101-170-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	53,757.80	2,226.08	51,531.72	95.86%
<u>101-170-52301</u>	County Counselor	8,333.34	8,333.34	0.00	0.00%	50,000.04	50,000.04	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	0.00	0.00	0.00%	21,185.00	19,000.00	2,185.00	10.31%
<u>101-170-52340</u>	Court Reporter	988.36	348.51	639.85	64.74%	2,473.67	1,555.77	917.90	37.11%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	5,050.00	5,050.00	0.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	13,076.04	8,453.10	4,622.94	35.35%	57,795.92	53,120.27	4,675.65	8.09%
<u>101-170-52432</u>	Computer Software Maintenance	0.00	0.00	0.00	0.00%	31,567.42	17,401.50	14,165.92	44.88%
<u>101-170-52500</u>	Organizational Dues	0.00	7,327.52	-7,327.52	0.00%	22,353.00	18,185.52	4,167.48	18.64%
<u>101-170-52520</u>	Property & Liability Insurance	145,978.07	0.00	145,978.07	100.00%	145,978.07	173,987.29	-28,009.22	-19.19%
<u>101-170-52525</u>	Vehicle Insurance	4,692.87	0.00	4,692.87	100.00%	4,692.87	437.68	4,255.19	90.67%
<u>101-170-52530</u>	Phone	48.38	56.95	-8.57	-17.71%	346.33	358.15	-11.82	-3.41%
<u>101-170-52540</u>	Publication Costs	100.88	320.10	-219.22	-217.31%	3,121.78	2,160.70	961.08	30.79%
<u>101-170-52560</u>	Record Storage	190.00	0.00	190.00	100.00%	640.00	450.00	190.00	29.69%
<u>101-170-53618</u>	Small Equipment	0.00	852.76	-852.76	0.00%	17,203.53	1,040.76	16,162.77	93.95%
<u>101-170-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	0.00	39.00	-39.00	0.00%
<u>101-170-54700</u>	Land, Bldgs & Improvements	0.00	3,694.65	-3,694.65	0.00%	51,411.50	29,900.18	21,511.32	41.84%
<u>101-170-54750</u>	Equipment	0.00	5,750.00	-5,750.00	0.00%	10,911.02	11,461.00	-549.98	-5.04%
<u>101-170-57506</u>	ELECTIONS	532.82	0.00	532.82	100.00%	633.19	1,479.95	-846.76	-133.73%
<u>101-170-57800</u>	Misc	8,465.46	5,809.55	2,655.91	31.37%	12,885.67	30,261.16	-17,375.49	-134.84%
<u>101-170-58855</u>	Loan Payment	0.00	0.00	0.00	0.00%	75,257.54	0.00	75,257.54	100.00%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	10.16	33.80	-23.64	-232.68%
<u>101-180-52441</u>	Rent & Utilities	21.76	220.26	-198.50	-912.22%	16,640.67	7,378.95	9,261.72	55.66%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

				June Variance				YTD Variance	
		2018	2019	Favorable /	Variance %	2018	2019	Favorable /	Variance %
		June Activity	June Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
<u>101-180-53600</u>	Office Expense	1,767.33	1,730.58	36.75	2.08%	10,603.98	10,383.48	220.50	2.08%
<u>101-180-57120</u>	Personnel Expense	4,725.17	4,761.92	-36.75	-0.78%	28,351.02	28,571.52	-220.50	-0.78%
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	9,046.86	9,333.88	-287.02	-3.17%	58,873.88	60,743.75	-1,869.87	-3.18%
<u>101-190-51210</u>	Health Insurance	726.00	766.00	-40.00	-5.51%	4,356.00	4,596.00	-240.00	-5.51%
<u>101-190-51220</u>	FICA	674.36	687.83	-13.47	-2.00%	4,399.40	4,493.39	-93.99	-2.14%
<u>101-190-51230</u>	Lagers	1,248.46	1,232.08	16.38	1.31%	8,116.75	8,018.21	98.54	1.21%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	348.71	316.80	31.91	9.15%
<u>101-190-51260</u>	Workers' Compensation	5,066.98	0.00	5,066.98	100.00%	5,066.98	4,124.79	942.19	18.59%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	200.62	50.28	150.34	74.94%	1,173.03	746.16	426.87	36.39%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	808.00	808.00	0.00	0.00%
<u>101-190-52530</u>	Phone	432.36	431.98	0.38	0.09%	2,634.21	2,621.43	12.78	0.49%
<u>101-190-52580</u>	Mileage	53.22	283.81	-230.59	-433.28%	716.70	824.69	-107.99	-15.07%
<u>101-190-52590</u>	Training	0.00	0.00	0.00	0.00%	1,789.51	670.11	1,119.40	62.55%
<u>101-190-53600</u>	Office Expense	58.98	808.78	-749.80	-1,271.28%	3,414.86	3,904.05	-489.19	-14.33%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	15.95	-15.95	0.00%
<u>101-190-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	3,762.23	0.00	3,762.23	100.00%
<u>101-190-53626</u>	Fuel Expense	222.13	372.58	-150.45	-67.73%	1,711.34	1,628.95	82.39	4.81%
<u>101-190-53750</u>	Hazard Mitigation Plan	0.00	3,666.67	-3,666.67	0.00%	0.00	3,666.67	-3,666.67	0.00%
<u>101-200-51120</u>	Salary Other - P & D	13,785.53	12,253.08	1,532.45	11.12%	91,972.50	78,473.48	13,499.02	14.68%
<u>101-200-51210</u>	Health Insurance	1,815.00	1,746.48	68.52	3.78%	10,164.00	9,712.86	451.14	4.44%
<u>101-200-51220</u>	FICA	1,035.76	911.21	124.55	12.02%	6,914.81	5,856.09	1,058.72	15.31%
<u>101-200-51230</u>	Lagers	1,651.20	1,617.43	33.77	2.05%	11,611.89	10,342.18	1,269.71	10.93%
<u>101-200-51250</u>	Unemployment Insurance	30.10	24.20	5.90	19.60%	569.88	485.45	84.43	14.82%
<u>101-200-51260</u>	Workers' Compensation	8,222.13	0.00	8,222.13	100.00%	8,222.13	2,588.22	5,633.91	68.52%
<u>101-200-52342</u>	GIS	2,397.50	0.00	2,397.50	100.00%	5,124.50	11,452.00	-6,327.50	-123.48%
<u>101-200-52343</u>	Stormwater	0.00	0.00	0.00	0.00%	1,600.00	1,600.00	0.00	0.00%
<u>101-200-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	0.00	53.19	-53.19	0.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	50.06	-50.06	0.00%	47.56	100.12	-52.56	-110.51%
<u>101-200-52500</u>	Dues	80.00	385.00	-305.00	-381.25%	803.00	808.00	-5.00	-0.62%
<u>101-200-52510</u>	BOA Board Meetings	75.00	0.00	75.00	100.00%	1,275.21	250.00	1,025.21	80.40%
<u>101-200-52530</u>	Phone	166.60	219.28	-52.68	-31.62%	981.85	1,107.82	-125.97	-12.83%
<u>101-200-52590</u>	Training	100.00	425.00	-325.00	-325.00%	715.00	553.00	162.00	22.66%
<u>101-200-53600</u>	Office Expense	724.98	319.09	405.89	55.99%	2,691.28	3,137.82	-446.54	-16.59%
<u>101-200-53605</u>	Postage	0.00	359.25	-359.25	0.00%	440.00	2,314.77	-1,874.77	-426.08%
<u>101-200-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	404.90	608.33	-203.43	-50.24%
<u>101-200-53626</u>	Fuel Expense	89.05	121.00	-31.95	-35.88%	413.55	441.00	-27.45	-6.64%
<u>101-200-54750</u>	Equipment	0.00	0.00	0.00	0.00%	1,200.00	0.00	1,200.00	100.00%
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	4,353.48	4,726.54	-373.06	-8.57%	28,236.27	30,535.98	-2,299.71	-8.14%
<u>101-210-51120</u>	Salary Other - AUDITOR	2,489.03	2,898.46	-409.43	-16.45%	17,851.98	17,864.51	-12.53	-0.07%
<u>101-210-51210</u>	Health Insurance	363.00	766.00	-403.00	-111.02%	2,178.00	4,596.00	-2,418.00	-111.02%
<u>101-210-51220</u>	FICA	522.15	572.89	-50.74	-9.72%	3,517.90	3,640.12	-122.22	-3.47%
<u>101-210-51230</u>	Lagers	944.27	1,006.50	-62.23	-6.59%	4,404.31	6,388.85	-1,984.54	-45.06%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

		June Variance				YTD Variance			
		2018 June Activity	2019 June Activity	Favorable / (Unfavorable)	Variance %	2018 YTD Activity	2019 YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-210-51250</u>	Unemployment Insurance	23.14	0.00	23.14	100.00%	49.54	105.61	-56.07	-113.18%
<u>101-210-51260</u>	Workers' Compensation	392.95	0.00	392.95	100.00%	392.95	340.44	52.51	13.36%
<u>101-210-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	140.00	-140.00	0.00%
<u>101-210-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	208.00	-208.00	0.00%
<u>101-210-52530</u>	Phone	14.26	16.44	-2.18	-15.29%	85.64	95.66	-10.02	-11.70%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	261.00	-261.00	0.00%
<u>101-210-52590</u>	Training	0.00	0.00	0.00	0.00%	470.00	1,221.14	-751.14	-159.82%
<u>101-210-53600</u>	Office Expense	507.77	0.00	507.77	100.00%	1,698.86	1,060.47	638.39	37.58%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	1.50	-1.50	0.00%
<u>101-230-51120</u>	Salary Other - RECYCLE	4,362.96	4,494.40	-131.44	-3.01%	28,297.75	29,147.88	-850.13	-3.00%
<u>101-230-51210</u>	Health Insurance	726.00	766.00	-40.00	-5.51%	4,356.00	4,596.00	-240.00	-5.51%
<u>101-230-51220</u>	FICA	304.10	312.54	-8.44	-2.78%	1,986.77	2,042.13	-55.36	-2.79%
<u>101-230-51230</u>	Lagers	602.08	593.26	8.82	1.46%	3,905.04	3,847.51	57.53	1.47%
<u>101-230-51250</u>	Unemployment Insurance	14.84	14.38	0.46	3.10%	186.16	200.56	-14.40	-7.74%
<u>101-230-51260</u>	Workers' Compensation	8,845.70	0.00	8,845.70	100.00%	8,845.70	7,307.88	1,537.82	17.38%
<u>101-230-51270</u>	Uniforms	128.80	105.60	23.20	18.01%	537.35	789.12	-251.77	-46.85%
<u>101-230-52410</u>	Utilities	251.80	251.07	0.73	0.29%	2,349.93	1,609.84	740.09	31.49%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	150.00	550.25	-400.25	-266.83%	653.99	972.79	-318.80	-48.75%
<u>101-230-52435</u>	Vehicle Maintenance & Repair	15.00	0.00	15.00	100.00%	189.91	0.00	189.91	100.00%
<u>101-230-52530</u>	Phone	81.93	120.40	-38.47	-46.95%	455.57	400.48	55.09	12.09%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	60.03	53.98	6.05	10.08%
<u>101-230-53626</u>	Fuel Expense	155.09	181.51	-26.42	-17.04%	836.71	812.60	24.11	2.88%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	3,500.00	-3,500.00	0.00%
<u>101-240-51120</u>	Salary Other - HUMAN RESOURCES	0.00	3,461.54	-3,461.54	0.00%	0.00	21,615.17	-21,615.17	0.00%
<u>101-240-51210</u>	Health Insurance	0.00	383.00	-383.00	0.00%	0.00	1,915.00	-1,915.00	0.00%
<u>101-240-51220</u>	FICA	0.00	262.52	-262.52	0.00%	0.00	1,642.12	-1,642.12	0.00%
<u>101-240-51230</u>	Lagers	0.00	456.92	-456.92	0.00%	0.00	456.92	-456.92	0.00%
<u>101-240-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	0.00	95.19	-95.19	0.00%
<u>101-240-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	0.00	173.48	-173.48	0.00%
<u>101-240-52500</u>	Dues	0.00	189.00	-189.00	0.00%	0.00	234.00	-234.00	0.00%
<u>101-240-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	425.00	-425.00	0.00%
<u>101-240-53600</u>	Office Expense	0.00	294.94	-294.94	0.00%	0.00	975.37	-975.37	0.00%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	329.99	-329.99	0.00%
<u>101-700-51120</u>	Salary - Campus Security	0.00	44,809.02	-44,809.02	0.00%	0.00	279,739.12	-279,739.12	0.00%
<u>101-700-51210</u>	Health Insurance	0.00	5,745.00	-5,745.00	0.00%	0.00	29,874.00	-29,874.00	0.00%
<u>101-700-51220</u>	FICA	0.00	3,291.95	-3,291.95	0.00%	0.00	20,698.84	-20,698.84	0.00%
<u>101-700-51230</u>	Lagers	0.00	2,557.55	-2,557.55	0.00%	0.00	18,771.82	-18,771.82	0.00%
<u>101-700-51250</u>	Unemployment Insurance	0.00	168.57	-168.57	0.00%	0.00	1,995.27	-1,995.27	0.00%
<u>101-700-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	0.00	41,566.21	-41,566.21	0.00%
<u>101-900-61201</u>	Transfers out - COLE	100,000.00	0.00	100,000.00	100.00%	100,000.00	0.00	100,000.00	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

			June Variance				YTD Variance	
	2018 June Activity	2019 June Activity	Favorable / (Unfavorable)	Variance %	2018 YTD Activity	2019 YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-900-61455</u>								
Transfers Out - Bond Svc Fund	0.00	1,000.00	-1,000.00	0.00%	489,331.95	494,150.00	-4,818.05	-0.98%
Expense Total:	690,199.78	444,600.87	245,598.91	35.58%	3,339,945.48	3,631,667.03	-291,721.55	-8.73%
Fund 101 Surplus (Deficit):	-122,089.62	169,004.78	291,094.40	238.43%	969,766.78	544,849.87	-424,916.91	-43.82%
Total Surplus (Deficit):	-122,089.62	169,004.78	291,094.40	238.43%	969,766.78	544,849.87	-424,916.91	-43.82%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2019

Group Summary

Account Type	2018		June Variance		2019		YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue	568,110.16	613,605.65	45,495.49	8.01%	4,309,712.26	4,176,516.90	-133,195.36	-3.09%
Expense	690,199.78	444,600.87	245,598.91	35.58%	3,339,945.48	3,631,667.03	-291,721.55	-8.73%
Fund 101 Surplus (Deficit):	-122,089.62	169,004.78	291,094.40	238.43%	969,766.78	544,849.87	-424,916.91	-43.82%
Total Surplus (Deficit):	-122,089.62	169,004.78	291,094.40	238.43%	969,766.78	544,849.87	-424,916.91	-43.82%

Fund Summary

Fund	2018	2019	June Variance		2018	2019	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-122,089.62	169,004.78	291,094.40	238.43%	969,766.78	544,849.87	-424,916.91	-43.82%
Total Surplus (Deficit):	-122,089.62	169,004.78	291,094.40	238.43%	969,766.78	544,849.87	-424,916.91	-43.82%

Kelly Hall, Recorder of Deeds
Christian County, Missouri

Fee Allocation

Report Dates: 04/01/2019 to 06/30/2019

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$101,561.75
RECORDER TECHNOLOGY	100-000-4266	\$19,406.25
RECORDER USER FEE	100-000-4267	\$10,125.00
SHELTER FUND	100-000-4268	\$820.00
STATE USER FEE	100-000-4269	\$9,850.00
STATE POOL	100-000-4270	\$9,522.00
MISSOURI HOUSING TRUST	100-000-4271	\$14,283.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$2,460.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$1,547.00
CERF FUND	100-000-4285	\$34,853.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$3,471.00
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$442.00
OVERPAYMENTS	OVER	\$47.00
Total of Allocations		\$208,388.00

*up 10,502 from
2018 2nd quarter*

*up 60,454.50 from
last quarter*

Kelly Hall, Recorder of Deeds
Christian County, Missouri

Fee Allocation

Report Dates: 04/01/2018 to 06/30/2018

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$97,940.00
RECORDER TECHNOLOGY	100-000-4266	\$13,322.50
RECORDER USER FEE	100-000-4267	\$9,783.00
SHELTER FUND	100-000-4268	\$795.00
STATE USER FEE	100-000-4269	\$9,358.00
STATE POOL	100-000-4270	\$9,040.00
MISSOURI HOUSING TRUST	100-000-4271	\$13,560.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$2,385.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$1,330.00
CERF FUND	100-000-4285	\$33,059.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$6,910.50
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$380.00
OVERPAYMENTS	OVER	\$23.00
Total of Allocations		\$197,886.00

Kelly Hall, Recorder of Deeds
Christian County, Missouri

Fee Allocation

Report Dates: 01/01/2019 to 06/30/2019

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$171,356.50
RECORDER TECHNOLOGY	100-000-4266	\$36,482.50
RECORDER USER FEE	100-000-4267	\$17,309.00
SHELTER FUND	100-000-4268	\$1,205.00
STATE USER FEE	100-000-4269	\$16,734.00
STATE POOL	100-000-4270	\$16,252.00
MISSOURI HOUSING TRUST	100-000-4271	\$24,378.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$3,615.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$2,436.00
CERF FUND	100-000-4285	\$59,151.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$6,615.50
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$696.00
OVERPAYMENTS	OVER	\$91.00
Total of Allocations		\$356,321.50

*Last 3 years
third quarter has
always been
1st & 2nd
better than*

*Still down
by \$12,401.50
for the year
compared to
last year*

Kelly Hall, Recorder of Deeds
Christian County, Missouri

Fee Allocation

Report Dates: 01/01/2018 to 06/30/2018

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$181,186.50
RECORDER TECHNOLOGY	100-000-4266	\$29,970.00
RECORDER USER FEE	100-000-4267	\$18,383.00
SHELTER FUND	100-000-4268	\$1,165.00
STATE USER FEE	100-000-4269	\$17,458.00
STATE POOL	100-000-4270	\$16,992.00
MISSOURI HOUSING TRUST	100-000-4271	\$25,488.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$3,495.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$2,156.00
CERF FUND	100-000-4285	\$61,661.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$10,078.50
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$616.00
OVERPAYMENTS	OVER	\$74.00
Total of Allocations		\$368,723.00

Counts

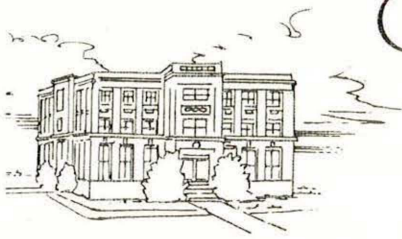
Copy Fees - \$3542.00 ↗
eRecordings - \$148210.00 ↗
Federal TaxLien - 47 Documents ↗
Federal TaxLien Releases - 16 Documents
Land Instruments - 4723 Documents ↗
Land Non-Standard Fees - 11 Documents √
Marriage Certified Copy - 223 Documents ↗
Marriage License - 164 Documents ↗
Military Sep - 1 Documents √
Plats - 12 Documents √
State TaxLien - 0 Documents √
State TaxLien Releases & Expunge - 6 Documents √
Surveys - 24 Documents √

Counts

Copy Fees - \$3430.00
eRecordings - \$135851.00
Federal TaxLien - 35 Documents
Federal TaxLien Releases - 16 Documents
Land Instruments - 4474 Documents
Land Non-Standard Fees - 17 Documents
Marriage Certified Copy - 192 Documents
Marriage License - 159 Documents
Military Sep - 5 Documents
Plats - 18 Documents
State TaxLien - 43 Documents
State TaxLien Releases & Expunge - 186 Documents
Surveys - 29 Documents

Fund Summary

Fund	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
101 - Christian County General Fund	0.00	235,563.00	76,364.01	18,034.94	94,398.95	141,164.05	59.93 %
Report Total:	0.00	235,563.00	76,364.01	18,034.94	94,398.95	141,164.05	59.93 %



CHRISTIAN COUNTY COMMISSION

100 W Church Street, Room 100
Ozark, Missouri 65721
Phone: 417-582-4300 • Fax: 471-581-5924

Ralph Phillips
Presiding Commissioner

Hosea Bilyeu
Western Commissioner

Mike Robertson
Eastern Commissioner

01 July 2019

Homewav LLC
j.best@homewav.com

ComApp Technologies
rfp@comapptech.com

IC Solutions
rfp@icsolutions.com

Securus Technologies
BPickens@securustechnologies.com

PayTel Communications
rfps@paytel.com

Combined Public Communications
crote@combinedpublic.com

Stellar Services
sales@stellar-services.net

Encartele
Larry.hammerschmidt@encartele.net

Turnkey
DeweyW@TurnkeyCorrections.com

All,

The Christian County Commission voted in session to award the bid for Inmate Phone and Video Visitation Services to Homewav LLC. The Contract is for a one-year period with the option of renewing for two additional one-year periods. We thank you for participating in the bidding process.

Sincerely,

Mike Robertson
Eastern Commissioner

Website: www.christiancountymo.gov

Ralph Phillips
Presiding Commissioner

Hosea Bilyeu
Western Commissioner

Email: countycommission@christiancountymo.gov