



## Christian County Commission

100 West Church St, Room 100  
Ozark, MO 65721

**SCHEDULED**

**MEETING ATTACHMENTS (ID # 4743)**

Meeting: 02/6/25 9:30 AM  
Department: County Clerk  
Category: Meeting Items  
Prepared By: Madi Hires Raines  
Initiator: Madi Hires Raines  
Sponsors:  
Doc ID: 4743

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## Meeting Attachments

### ATTACHMENTS:

- 1 - 06 FEBRUARY 2025 - AUDITORS REPORT
- 2 - 06 FEBRUARY 2025 - RECORDER OF DEEDS 4TH QTR - END OF YEAR REPORT
- 3 - 06 FEBRUARY 2025 - IGA: JOHNSON COUNTY, MO
- 4 - 06 FEBRUARY 2025 - OTO BOARD APPOINTMENT

# Auditor's Report

## January 2025

### SUMMARY:

General Revenue Fund Balance \$10.762 million (\$636,172) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12<sup>th</sup> of the annual budget (currently 8%) most offices and departments are within that range. Several large purchase orders were created in January, encumbering funds and skewing the percentages for a few departments – all of these expenditures were planned and should not impact the overall budgets for these departments and offices.

Fund Balances for Commission Controlled Funds (as of 1/31/2025) without bank interest):

General Revenue (Restricted and Unrestricted) 101	10,762,803
County Law Enforcement 201	4,852,552
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	381,921
ARPA Funds 560	2,487,824
<b>Total</b>	<b>18,485,100</b>



Christian County, MO

# Consolidated Balance Sheet Report

## Account Summary

As Of 01/31/2025

Account	Name	Balance	
<b>Assets</b>			
11000	Claim on Cash - General Fund	10,762,803.53	
	<b>Total Assets:</b>	<u>10,762,803.53</u>	<u>10,762,803.53</u>
<b>Liability</b>			
22143	PR Benefit Plans Payable	-20,926.42	
22205	SUTA Payable	2,093.04	
22265	LAGERS Payable	-236,714.67	
	<b>Total Liability:</b>	<u>-255,548.05</u>	
<b>Equity</b>			
30400	Fund Balance - Assigned to Court Building	636,172.45	
30500	Fund Balance - General Fund Non-Assigne	10,058,737.44	
	<b>Total Beginning Equity:</b>	<u>10,694,909.89</u>	
	<b>Total Revenue</b>	1,924,353.38	
	<b>Total Expense</b>	<u>1,600,911.69</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>11,018,351.58</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>10,762,803.53</u>



Christian County, MO

# Budget Report Group Summary

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 101 - Christian County General Fund</b>							
<b>Revenue</b>							
	22,512,816.00	22,512,816.00	1,924,353.38	1,924,353.38	0.00	-20,588,462.62	8.55%
<b>Revenue Total:</b>	<b>22,512,816.00</b>	<b>22,512,816.00</b>	<b>1,924,353.38</b>	<b>1,924,353.38</b>	<b>0.00</b>	<b>-20,588,462.62</b>	<b>8.55%</b>
<b>Expense</b>							
010 - Commission	748,287.19	755,787.19	24,298.54	24,298.54	4,136.14	727,352.51	3.76%
020 - County Clerk	333,424.40	333,424.40	15,804.61	15,804.61	146.83	317,472.96	4.78%
030 - Elections	232,105.28	232,105.28	14,122.62	14,122.62	420.66	217,562.00	6.27%
040 - Facilities Management	1,120,019.35	1,120,019.35	103,786.28	103,786.28	46,036.21	970,196.86	13.38%
050 - Sheriff	12,392,116.84	12,392,116.84	773,464.01	773,464.01	151,194.67	11,467,458.16	7.46%
060 - Treasurer	169,313.01	169,313.01	14,642.56	14,642.56	753.51	153,916.94	9.09%
070 - Collector	442,488.63	442,488.63	32,333.33	32,333.33	2,583.56	407,571.74	7.89%
090 - Recorder	312,142.53	312,142.53	21,337.12	21,337.12	0.00	290,805.41	6.84%
110 - Consolidated Courts	386,350.00	386,350.00	13,306.64	13,306.64	9,383.32	363,660.04	5.87%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	14,434.73	14,434.73	81,909.63	118,478.64	44.85%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	122.17	122.17	106.11	4,926.72	4.43%
130 - Public Administrator	221,399.56	230,749.56	19,355.78	19,355.78	4,673.66	206,720.12	10.41%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	202,300.63	202,300.63	3,049.20	2,358,905.09	8.01%
150 - Juvenile Office	498,442.75	498,442.75	37,316.21	37,316.21	96,603.86	364,522.68	26.87%
160 - Coroner	280,153.30	280,153.30	8,466.82	8,466.82	8,250.00	263,436.48	5.97%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	169,157.44	169,157.44	357,625.04	3,596,632.24	12.78%
180 - University Extension	82,450.00	82,450.00	6,870.83	6,870.83	75,579.17	0.00	100.00%
190 - Emergency Management	312,205.05	312,205.05	22,601.22	22,601.22	11,851.69	277,752.14	11.04%
200 - Planning & Development	459,703.58	459,703.58	33,490.34	33,490.34	4,265.93	421,947.31	8.21%
210 - Auditor	224,532.57	224,532.57	14,656.27	14,656.27	1,223.13	208,653.17	7.07%
230 - Recycle	132,487.07	132,487.07	8,993.54	8,993.54	1,975.00	121,518.53	8.28%
240 - Human Resources	709,548.52	709,548.52	50,050.00	50,050.00	598.62	658,899.90	7.14%
250 - Emergency Fund	365,000.00	365,000.00	0.00	0.00	0.00	365,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,723,475.00	3,723,475.00	0.00	0.00	0.00	3,723,475.00	0.00%
<b>Expense Total:</b>	<b>30,053,292.27</b>	<b>30,070,142.27</b>	<b>1,600,911.69</b>	<b>1,600,911.69</b>	<b>862,365.94</b>	<b>27,606,864.64</b>	<b>8.19%</b>
<b>Fund: 101 - Christian County General Fund Surplus (Deficit):</b>	<b>-7,540,476.27</b>	<b>-7,557,326.27</b>	<b>323,441.69</b>	<b>323,441.69</b>	<b>-862,365.94</b>	<b>7,018,402.02</b>	<b>7.13%</b>
<b>Fund: 201 - Co. Law Enforcement</b>							
<b>Revenue</b>							
	3,262,500.00	3,262,500.00	243,134.25	243,134.25	0.00	-3,019,365.75	7.45%

Budget Report

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,262,500.00	3,262,500.00	243,134.25	243,134.25	0.00	-3,019,365.75	7.45%
<b>Expense</b>							
600 - Expenses - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	6,230,000.00	6,230,000.00	671,048.68	671,048.68	0.00	5,558,951.32	10.77%
Expense Total:	6,230,000.00	6,230,000.00	671,048.68	671,048.68	0.00	5,558,951.32	10.77%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-427,914.43	-427,914.43	0.00	2,539,585.57	14.42%
<b>Fund: 205 - Federal Forfeiture I</b>							
Revenue	9,500.00	9,500.00	3,214.10	3,214.10	0.00	-6,285.90	33.83%
Revenue Surplus (Deficit):	9,500.00	9,500.00	3,214.10	3,214.10	0.00	-6,285.90	33.83%
<b>Expense</b>							
610 - Expenses - Other	72,000.00	72,000.00	0.00	0.00	3,985.00	68,015.00	5.53%
Expense Total:	72,000.00	72,000.00	0.00	0.00	3,985.00	68,015.00	5.53%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	3,214.10	3,214.10	-3,985.00	61,729.10	1.23%
<b>Fund: 208 - Law Enforcement Training</b>							
Revenue	14,500.00	14,500.00	450.00	450.00	0.00	-14,050.00	3.10%
Revenue Surplus (Deficit):	14,500.00	14,500.00	450.00	450.00	0.00	-14,050.00	3.10%
<b>Expense</b>							
610 - Expenses - Other	17,500.00	17,500.00	220.00	220.00	3,345.20	13,934.80	20.37%
Expense Total:	17,500.00	17,500.00	220.00	220.00	3,345.20	13,934.80	20.37%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	230.00	230.00	-3,345.20	-115.20	103.84%
<b>Fund: 210 - Civil Process</b>							
Revenue	57,100.00	57,100.00	3,240.52	3,240.52	0.00	-53,859.48	5.68%
Revenue Surplus (Deficit):	57,100.00	57,100.00	3,240.52	3,240.52	0.00	-53,859.48	5.68%
<b>Expense</b>							
610 - Expenses - Other	90,000.00	90,000.00	1,294.62	1,294.62	25.75	88,679.63	1.47%
Expense Total:	90,000.00	90,000.00	1,294.62	1,294.62	25.75	88,679.63	1.47%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	1,945.90	1,945.90	-25.75	34,820.15	-5.84%
<b>Fund: 212 - Inmate Prisoner Detainee Security</b>							
Revenue	12,600.00	12,600.00	1,204.04	1,204.04	0.00	-11,395.96	9.56%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,204.04	1,204.04	0.00	-11,395.96	9.56%
<b>Expense</b>							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
<b>Expense Total:</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,000.00</b>	<b>0.00%</b>
<b>Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):</b>	<b>-400.00</b>	<b>-400.00</b>	<b>1,204.04</b>	<b>1,204.04</b>	<b>0.00</b>	<b>1,604.04</b>	<b>-301.01%</b>
<b>Fund: 215 - Sheriff's Conceal Carry</b>							
<b>Revenue</b>							
	54,000.00	54,000.00	3,640.00	3,640.00	0.00	-50,360.00	6.74%
<b>Revenue Surplus (Deficit):</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>3,640.00</b>	<b>3,640.00</b>	<b>0.00</b>	<b>-50,360.00</b>	<b>6.74%</b>
<b>Expense</b>							
600 - Expenses - Payroll	52,542.91	52,542.91	2,059.56	2,059.56	0.00	50,483.35	3.92%
610 - Expenses - Other	87,000.00	87,000.00	1,006.00	1,006.00	3,614.19	82,379.81	5.31%
<b>Expense Total:</b>	<b>139,542.91</b>	<b>139,542.91</b>	<b>3,065.56</b>	<b>3,065.56</b>	<b>3,614.19</b>	<b>132,863.16</b>	<b>4.79%</b>
<b>Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):</b>	<b>-85,542.91</b>	<b>-85,542.91</b>	<b>574.44</b>	<b>574.44</b>	<b>-3,614.19</b>	<b>82,503.16</b>	<b>3.55%</b>
<b>Fund: 219 - Family Violence</b>							
<b>Revenue</b>							
	3,500.00	3,500.00	270.00	270.00	0.00	-3,230.00	7.71%
<b>Revenue Surplus (Deficit):</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>270.00</b>	<b>270.00</b>	<b>0.00</b>	<b>-3,230.00</b>	<b>7.71%</b>
<b>Expense</b>							
800 - Disbursements	3,500.00	3,500.00	270.00	270.00	0.00	3,230.00	7.71%
<b>Expense Total:</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>270.00</b>	<b>270.00</b>	<b>0.00</b>	<b>3,230.00</b>	<b>7.71%</b>
<b>Fund: 219 - Family Violence Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 220 - LEPC</b>							
<b>Revenue</b>							
	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	0.00%
<b>Revenue Surplus (Deficit):</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
610 - Expenses - Other	10,000.00	10,000.00	0.00	0.00	98.76	9,901.24	0.99%
<b>Expense Total:</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>98.76</b>	<b>9,901.24</b>	<b>0.99%</b>
<b>Fund: 220 - LEPC Surplus (Deficit):</b>	<b>-7,000.00</b>	<b>-7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-98.76</b>	<b>6,901.24</b>	<b>1.41%</b>
<b>Fund: 221 - Road Sales Tax</b>							
<b>Revenue</b>							
	6,200,000.00	6,200,000.00	449,386.88	449,386.88	0.00	-5,750,613.12	7.25%
<b>Revenue Surplus (Deficit):</b>	<b>6,200,000.00</b>	<b>6,200,000.00</b>	<b>449,386.88</b>	<b>449,386.88</b>	<b>0.00</b>	<b>-5,750,613.12</b>	<b>7.25%</b>
<b>Expense</b>							
610 - Expenses - Other	622,000.00	622,000.00	7,970.29	7,970.29	0.00	614,029.71	1.28%
800 - Disbursements	5,000,000.00	5,000,000.00	450,863.89	450,863.89	0.00	4,549,136.11	9.02%
<b>Expense Total:</b>	<b>5,622,000.00</b>	<b>5,622,000.00</b>	<b>458,834.18</b>	<b>458,834.18</b>	<b>0.00</b>	<b>5,163,165.82</b>	<b>8.16%</b>
<b>Fund: 221 - Road Sales Tax Surplus (Deficit):</b>	<b>578,000.00</b>	<b>578,000.00</b>	<b>-9,447.30</b>	<b>-9,447.30</b>	<b>0.00</b>	<b>-587,447.30</b>	<b>-1.63%</b>

**Budget Report**

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 222 - CART</b>							
Revenue							
	2,374,000.00	2,374,000.00	216,041.47	216,041.47	0.00	-2,157,958.53	9.10%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	216,041.47	216,041.47	0.00	-2,157,958.53	9.10%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	60,993.08	60,993.08	0.00	554,006.92	9.92%
800 - Disbursements	1,655,000.00	1,655,000.00	0.00	0.00	0.00	1,655,000.00	0.00%
Expense Total:	2,270,000.00	2,270,000.00	60,993.08	60,993.08	0.00	2,209,006.92	2.69%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	155,048.39	155,048.39	0.00	51,048.39	149.08%
<b>Fund: 231 - Common I</b>							
Revenue							
	3,257,627.32	3,257,627.32	8,646.13	8,646.13	0.00	-3,248,981.19	0.27%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	8,646.13	8,646.13	0.00	-3,248,981.19	0.27%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	99,403.33	99,403.33	0.00	1,085,548.99	8.39%
610 - Expenses - Other	2,277,200.00	2,277,200.00	39,257.94	39,257.94	146,226.63	2,091,715.43	8.15%
Expense Total:	3,462,152.32	3,462,152.32	138,661.27	138,661.27	146,226.63	3,177,264.42	8.23%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	-130,015.14	-130,015.14	-146,226.63	-71,716.77	135.07%
<b>Fund: 232 - Common II</b>							
Revenue							
	3,063,477.23	3,063,477.23	133,330.37	133,330.37	0.00	-2,930,146.86	4.35%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	133,330.37	133,330.37	0.00	-2,930,146.86	4.35%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	70,018.77	70,018.77	0.00	1,054,934.24	6.22%
610 - Expenses - Other	2,152,250.00	2,152,250.00	31,544.16	31,544.16	349,555.79	1,771,150.05	17.71%
Expense Total:	3,277,203.01	3,277,203.01	101,562.93	101,562.93	349,555.79	2,826,084.29	13.77%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	31,767.44	31,767.44	-349,555.79	-104,062.57	148.69%
<b>Fund: 233 - Bridge</b>							
Revenue							
	612,500.00	612,500.00	16,995.92	16,995.92	0.00	-595,504.08	2.77%
Revenue Surplus (Deficit):	612,500.00	612,500.00	16,995.92	16,995.92	0.00	-595,504.08	2.77%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	28,980.00	28,980.00	0.00	81,520.00	26.23%
Expense Total:	110,500.00	110,500.00	28,980.00	28,980.00	0.00	81,520.00	26.23%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	-11,984.08	-11,984.08	0.00	-513,984.08	-2.39%
<b>Fund: 235 - Road &amp; Bridge Capital Requests</b>							
Revenue							
	615,000.00	615,000.00	0.00	0.00	0.00	-615,000.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	615,000.00	615,000.00	0.00	0.00	0.00	-615,000.00	0.00%
<b>Expense</b>							
610 - Expenses - Other	9,500,000.00	9,500,000.00	13,701.25	13,701.25	3,436,228.22	6,050,070.53	36.32%
800 - Disbursements	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
<b>Expense Total:</b>	<b>9,525,000.00</b>	<b>9,525,000.00</b>	<b>13,701.25</b>	<b>13,701.25</b>	<b>3,436,228.22</b>	<b>6,075,070.53</b>	<b>36.22%</b>
<b>Fund: 235 - Road &amp; Bridge Capital Requests Surplus (Deficit):</b>	<b>-8,910,000.00</b>	<b>-8,910,000.00</b>	<b>-13,701.25</b>	<b>-13,701.25</b>	<b>-3,436,228.22</b>	<b>5,460,070.53</b>	<b>38.72%</b>
<b>Fund: 241 - Assessment</b>							
<b>Revenue</b>							
	1,319,276.60	1,319,276.60	5,544.13	5,544.13	0.00	-1,313,732.47	0.42%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	5,544.13	5,544.13	0.00	-1,313,732.47	0.42%
<b>Expense</b>							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	65,991.34	65,991.34	0.00	1,056,894.92	5.88%
610 - Expenses - Other	464,100.00	464,100.00	15,941.97	15,941.97	28,811.33	419,346.70	9.64%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>1,586,986.26</b>	<b>1,586,986.26</b>	<b>81,933.31</b>	<b>81,933.31</b>	<b>28,811.33</b>	<b>1,476,241.62</b>	<b>6.98%</b>
<b>Fund: 241 - Assessment Surplus (Deficit):</b>	<b>-267,709.66</b>	<b>-267,709.66</b>	<b>-76,389.18</b>	<b>-76,389.18</b>	<b>-28,811.33</b>	<b>162,509.15</b>	<b>39.30%</b>
<b>Fund: 250 - LEST</b>							
<b>Revenue</b>							
	3,282,000.00	3,282,000.00	224,692.66	224,692.66	0.00	-3,057,307.34	6.85%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	224,692.66	224,692.66	0.00	-3,057,307.34	6.85%
<b>Expense</b>							
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
702 - Prosecutor - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710 - Sheriff - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720 - Prosecutor - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,025,000.00	3,025,000.00	282,572.64	282,572.64	0.00	2,742,427.36	9.34%
<b>Expense Total:</b>	<b>3,025,000.00</b>	<b>3,025,000.00</b>	<b>282,572.64</b>	<b>282,572.64</b>	<b>0.00</b>	<b>2,742,427.36</b>	<b>9.34%</b>
<b>Fund: 250 - LEST Surplus (Deficit):</b>	<b>257,000.00</b>	<b>257,000.00</b>	<b>-57,879.98</b>	<b>-57,879.98</b>	<b>0.00</b>	<b>-314,879.98</b>	<b>-22.52%</b>
<b>Fund: 255 - LERF</b>							
<b>Revenue</b>							
	49,500.00	49,500.00	1,987.49	1,987.49	0.00	-47,512.51	4.02%
Revenue Surplus (Deficit):	49,500.00	49,500.00	1,987.49	1,987.49	0.00	-47,512.51	4.02%
<b>Expense</b>							
610 - Expenses - Other	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
<b>Expense Total:</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>140,000.00</b>	<b>0.00%</b>
<b>Fund: 255 - LERF Surplus (Deficit):</b>	<b>-90,500.00</b>	<b>-90,500.00</b>	<b>1,987.49</b>	<b>1,987.49</b>	<b>0.00</b>	<b>92,487.49</b>	<b>-2.20%</b>



Budget Report

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 256 - Building Capital Fund</b>							
Revenue							
	4,002,500.00	4,002,500.00	0.00	0.00	0.00	-4,002,500.00	0.00%
Revenue Surplus (Deficit):	4,002,500.00	4,002,500.00	0.00	0.00	0.00	-4,002,500.00	0.00%
Expense							
610 - Expenses - Other	2,800,000.00	3,100,000.00	7,440.25	7,440.25	3,004,916.95	87,642.80	97.17%
Expense Total:	2,800,000.00	3,100,000.00	7,440.25	7,440.25	3,004,916.95	87,642.80	97.17%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	902,500.00	-7,440.25	-7,440.25	-3,004,916.95	-3,914,857.20	-333.78%
<b>Fund: 260 - P.A. Training</b>							
Revenue							
	6,350.00	6,350.00	574.26	574.26	0.00	-5,775.74	9.04%
Revenue Surplus (Deficit):	6,350.00	6,350.00	574.26	574.26	0.00	-5,775.74	9.04%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	676.48	676.48	0.00	9,323.52	6.76%
Expense Total:	10,000.00	10,000.00	676.48	676.48	0.00	9,323.52	6.76%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	-102.22	-102.22	0.00	3,547.78	2.80%
<b>Fund: 265 - Delinquent Taxes</b>							
Revenue							
	4,400.00	4,400.00	0.00	0.00	0.00	-4,400.00	0.00%
Revenue Surplus (Deficit):	4,400.00	4,400.00	0.00	0.00	0.00	-4,400.00	0.00%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	381.62	381.62	17.49	7,100.89	5.32%
Expense Total:	7,500.00	7,500.00	381.62	381.62	17.49	7,100.89	5.32%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-381.62	-381.62	-17.49	2,700.89	12.87%
<b>Fund: 268 - Adm. Handling Cost</b>							
Revenue							
	400,600.00	400,600.00	10,922.89	10,922.89	0.00	-389,677.11	2.73%
Revenue Surplus (Deficit):	400,600.00	400,600.00	10,922.89	10,922.89	0.00	-389,677.11	2.73%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	24,854.37	24,854.37	0.00	365,295.63	6.37%
Expense Total:	390,150.00	390,150.00	24,854.37	24,854.37	0.00	365,295.63	6.37%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	-13,931.48	-13,931.48	0.00	-24,381.48	-133.32%
<b>Fund: 269 - Law Library</b>							
Revenue							
	9,620.00	9,620.00	0.00	0.00	0.00	-9,620.00	0.00%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	0.00	0.00	-9,620.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
610 - Expenses - Other	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%
<b>Expense Total:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>Fund: 269 - Law Library Surplus (Deficit):</b>	<b>-10,380.00</b>	<b>-10,380.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,380.00</b>	<b>0.00%</b>
<b>Fund: 271 - Record Retention</b>							
<b>Revenue</b>							
	37,760.00	37,760.00	2,510.00	2,510.00	0.00	-35,250.00	6.65%
<b>Revenue Surplus (Deficit):</b>	<b>37,760.00</b>	<b>37,760.00</b>	<b>2,510.00</b>	<b>2,510.00</b>	<b>0.00</b>	<b>-35,250.00</b>	<b>6.65%</b>
<b>Expense</b>							
610 - Expenses - Other	82,000.00	82,000.00	0.00	0.00	0.00	82,000.00	0.00%
<b>Expense Total:</b>	<b>82,000.00</b>	<b>82,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,000.00</b>	<b>0.00%</b>
<b>Fund: 271 - Record Retention Surplus (Deficit):</b>	<b>-44,240.00</b>	<b>-44,240.00</b>	<b>2,510.00</b>	<b>2,510.00</b>	<b>0.00</b>	<b>46,750.00</b>	<b>-5.67%</b>
<b>Fund: 272 - Record Technology</b>							
<b>Revenue</b>							
	135,000.00	135,000.00	8,622.28	8,622.28	0.00	-126,377.72	6.39%
<b>Revenue Surplus (Deficit):</b>	<b>135,000.00</b>	<b>135,000.00</b>	<b>8,622.28</b>	<b>8,622.28</b>	<b>0.00</b>	<b>-126,377.72</b>	<b>6.39%</b>
<b>Expense</b>							
610 - Expenses - Other	144,000.00	144,000.00	3,733.67	3,733.67	188.00	140,078.33	2.72%
<b>Expense Total:</b>	<b>144,000.00</b>	<b>144,000.00</b>	<b>3,733.67</b>	<b>3,733.67</b>	<b>188.00</b>	<b>140,078.33</b>	<b>2.72%</b>
<b>Fund: 272 - Record Technology Surplus (Deficit):</b>	<b>-9,000.00</b>	<b>-9,000.00</b>	<b>4,888.61</b>	<b>4,888.61</b>	<b>-188.00</b>	<b>13,700.61</b>	<b>-52.23%</b>
<b>Fund: 275 - Tax Maintenance</b>							
<b>Revenue</b>							
	182,000.00	182,000.00	0.00	0.00	0.00	-182,000.00	0.00%
<b>Revenue Surplus (Deficit):</b>	<b>182,000.00</b>	<b>182,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-182,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
610 - Expenses - Other	249,200.00	249,200.00	0.00	0.00	0.00	249,200.00	0.00%
<b>Expense Total:</b>	<b>249,200.00</b>	<b>249,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>249,200.00</b>	<b>0.00%</b>
<b>Fund: 275 - Tax Maintenance Surplus (Deficit):</b>	<b>-67,200.00</b>	<b>-67,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,200.00</b>	<b>0.00%</b>
<b>Fund: 280 - Building Inspection</b>							
<b>Revenue</b>							
	344,000.00	344,000.00	22,496.82	22,496.82	0.00	-321,503.18	6.54%
<b>Revenue Surplus (Deficit):</b>	<b>344,000.00</b>	<b>344,000.00</b>	<b>22,496.82</b>	<b>22,496.82</b>	<b>0.00</b>	<b>-321,503.18</b>	<b>6.54%</b>
<b>Expense</b>							
600 - Expenses - Payroll	218,046.31	218,046.31	14,729.88	14,729.88	0.00	203,316.43	6.76%
610 - Expenses - Other	512,550.00	512,550.00	2,903.53	2,903.53	18,437.77	491,208.70	4.16%
<b>Expense Total:</b>	<b>730,596.31</b>	<b>730,596.31</b>	<b>17,633.41</b>	<b>17,633.41</b>	<b>18,437.77</b>	<b>694,525.13</b>	<b>4.94%</b>
<b>Fund: 280 - Building Inspection Surplus (Deficit):</b>	<b>-386,596.31</b>	<b>-386,596.31</b>	<b>4,863.41</b>	<b>4,863.41</b>	<b>-18,437.77</b>	<b>373,021.95</b>	<b>3.51%</b>

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 285 - County Elections</b>							
Revenue							
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	0.00	0.00	-326,000.00	0.00%
	<b>326,000.00</b>	<b>326,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-326,000.00</b>	<b>0.00%</b>
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	0.00	0.00	324,000.00	0.00%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	324,000.00	324,000.00	0.00	0.00	0.00	324,000.00	0.00%
<b>Fund: 285 - County Elections Surplus (Deficit):</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,000.00</b>	<b>0.00%</b>
<b>Fund: 288 - Elections 5%</b>							
Revenue							
Revenue Surplus (Deficit):	26,500.00	26,500.00	0.00	0.00	0.00	-26,500.00	0.00%
	<b>26,500.00</b>	<b>26,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-26,500.00</b>	<b>0.00%</b>
Expense							
610 - Expenses - Other	16,350.00	16,350.00	0.00	0.00	0.00	16,350.00	0.00%
Expense Total:	16,350.00	16,350.00	0.00	0.00	0.00	16,350.00	0.00%
<b>Fund: 288 - Elections 5% Surplus (Deficit):</b>	<b>10,150.00</b>	<b>10,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,150.00</b>	<b>0.00%</b>
<b>Fund: 289 - HAVA</b>							
Revenue							
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	0.00	0.00	-65,480.00	0.00%
	<b>65,480.00</b>	<b>65,480.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-65,480.00</b>	<b>0.00%</b>
Expense							
610 - Expenses - Other	63,700.00	63,700.00	0.00	0.00	0.00	63,700.00	0.00%
Expense Total:	63,700.00	63,700.00	0.00	0.00	0.00	63,700.00	0.00%
<b>Fund: 289 - HAVA Surplus (Deficit):</b>	<b>1,780.00</b>	<b>1,780.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,780.00</b>	<b>0.00%</b>
<b>Fund: 420 - Stone Hollow NID</b>							
Revenue							
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	0.00	0.00	-22,630.00	0.00%
	<b>22,630.00</b>	<b>22,630.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-22,630.00</b>	<b>0.00%</b>
Expense							
610 - Expenses - Other	22,462.82	22,462.82	0.00	0.00	0.00	22,462.82	0.00%
Expense Total:	22,462.82	22,462.82	0.00	0.00	0.00	22,462.82	0.00%
<b>Fund: 420 - Stone Hollow NID Surplus (Deficit):</b>	<b>167.18</b>	<b>167.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-167.18</b>	<b>0.00%</b>
<b>Fund: 430 - River Downs West NID</b>							
Revenue							
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	0.00	0.00	-41,800.00	0.00%
	<b>41,800.00</b>	<b>41,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-41,800.00</b>	<b>0.00%</b>

Budget Report

For Fiscal: 2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
610 - Expenses - Other	43,675.65	43,675.65	0.00	0.00	0.00	43,675.65	0.00%
<b>Expense Total:</b>	<b>43,675.65</b>	<b>43,675.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,675.65</b>	<b>0.00%</b>
<b>Fund: 430 - River Downs West NID Surplus (Deficit):</b>	<b>-1,875.65</b>	<b>-1,875.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,875.65</b>	<b>0.00%</b>
<b>Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion</b>							
<b>Revenue</b>							
	629,975.00	629,975.00	0.00	0.00	0.00	-629,975.00	0.00%
<b>Revenue Surplus (Deficit):</b>	<b>629,975.00</b>	<b>629,975.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-629,975.00</b>	<b>0.00%</b>
<b>Expense</b>							
610 - Expenses - Other	629,975.00	629,975.00	0.00	0.00	0.00	629,975.00	0.00%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>629,975.00</b>	<b>629,975.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>629,975.00</b>	<b>0.00%</b>
<b>Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 560 - ARPA Funds</b>							
<b>Revenue</b>							
	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
<b>Revenue Surplus (Deficit):</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-250,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
610 - Expenses - Other	2,640,000.00	2,640,000.00	173,192.24	173,192.24	2,712,765.92	-245,958.16	109.32%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>2,640,000.00</b>	<b>2,640,000.00</b>	<b>173,192.24</b>	<b>173,192.24</b>	<b>2,712,765.92</b>	<b>-245,958.16</b>	<b>109.32%</b>
<b>Fund: 560 - ARPA Funds Surplus (Deficit):</b>	<b>-2,390,000.00</b>	<b>-2,390,000.00</b>	<b>-173,192.24</b>	<b>-173,192.24</b>	<b>-2,712,765.92</b>	<b>-495,958.16</b>	<b>120.75%</b>
<b>Report Surplus (Deficit):</b>	<b>-20,633,774.40</b>	<b>-20,950,624.40</b>	<b>-390,703.66</b>	<b>-390,703.66</b>	<b>-10,570,582.94</b>	<b>9,989,337.80</b>	<b>52.32%</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-7,540,476.27	-7,557,326.27	323,441.69	323,441.69	-862,365.94	7,018,402.02
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-427,914.43	-427,914.43	0.00	2,539,585.57
205 - Federal Forfeiture I	-62,500.00	-62,500.00	3,214.10	3,214.10	-3,985.00	61,729.10
208 - Law Enforcement Training	-3,000.00	-3,000.00	230.00	230.00	-3,345.20	-115.20
210 - Civil Process	-32,900.00	-32,900.00	1,945.90	1,945.90	-25.75	34,820.15
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,204.04	1,204.04	0.00	1,604.04
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	574.44	574.44	-3,614.19	82,503.16
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	0.00	0.00	-98.76	6,901.24
221 - Road Sales Tax	578,000.00	578,000.00	-9,447.30	-9,447.30	0.00	-587,447.30
222 - CART	104,000.00	104,000.00	155,048.39	155,048.39	0.00	51,048.39
231 - Common I	-204,525.00	-204,525.00	-130,015.14	-130,015.14	-146,226.63	-71,716.77
232 - Common II	-213,725.78	-213,725.78	31,767.44	31,767.44	-349,555.79	-104,062.57
233 - Bridge	502,000.00	502,000.00	-11,984.08	-11,984.08	0.00	-513,984.08
235 - Road & Bridge Capital Req	-8,910,000.00	-8,910,000.00	-13,701.25	-13,701.25	-3,436,228.22	5,460,070.53
241 - Assessment	-267,709.66	-267,709.66	-76,389.18	-76,389.18	-28,811.33	162,509.15
250 - LEST	257,000.00	257,000.00	-57,879.98	-57,879.98	0.00	-314,879.98
255 - LERF	-90,500.00	-90,500.00	1,987.49	1,987.49	0.00	92,487.49
256 - Building Capital Fund	1,202,500.00	902,500.00	-7,440.25	-7,440.25	-3,004,916.95	-3,914,857.20
260 - P.A. Training	-3,650.00	-3,650.00	-102.22	-102.22	0.00	3,547.78
265 - Delinquent Taxes	-3,100.00	-3,100.00	-381.62	-381.62	-17.49	2,700.89
268 - Adm. Handling Cost	10,450.00	10,450.00	-13,931.48	-13,931.48	0.00	-24,381.48
269 - Law Library	-10,380.00	-10,380.00	0.00	0.00	0.00	10,380.00
271 - Record Retention	-44,240.00	-44,240.00	2,510.00	2,510.00	0.00	46,750.00
272 - Record Technology	-9,000.00	-9,000.00	4,888.61	4,888.61	-188.00	13,700.61
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	0.00	0.00	67,200.00
280 - Building Inspection	-386,596.31	-386,596.31	4,863.41	4,863.41	-18,437.77	373,021.95
285 - County Elections	2,000.00	2,000.00	0.00	0.00	0.00	-2,000.00
288 - Elections 5%	10,150.00	10,150.00	0.00	0.00	0.00	-10,150.00
289 - HAVA	1,780.00	1,780.00	0.00	0.00	0.00	-1,780.00
420 - Stone Hollow NID	167.18	167.18	0.00	0.00	0.00	-167.18
430 - River Downs West NID	-1,875.65	-1,875.65	0.00	0.00	0.00	1,875.65
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	0.00	0.00	0.00
560 - ARPA Funds	-2,390,000.00	-2,390,000.00	-173,192.24	-173,192.24	-2,712,765.92	-495,958.16
<b>Report Surplus (Deficit):</b>	<b>-20,633,774.40</b>	<b>-20,950,624.40</b>	<b>-390,703.66</b>	<b>-390,703.66</b>	<b>-10,570,582.94</b>	<b>9,989,337.80</b>



Christian County, MO

# Prior-Year Comparative Income Statement

## Account Summary

For the Period Ending 01/31/2025

		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<b>Fund: 101 - Christian County General Fund</b>									
<b>Revenue</b>									
<u>101-41100</u>	Property Tax	618,800.05	0.00	-618,800.05	-100.00%	618,800.05	0.00	-618,800.05	-100.00%
<u>101-41175</u>	Cable Franchise Fees	12,471.92	11,784.31	-687.61	-5.51%	12,471.92	11,784.31	-687.61	-5.51%
<u>101-41310</u>	Sales Tax	511,007.24	449,386.83	-61,620.41	-12.06%	511,007.24	449,386.83	-61,620.41	-12.06%
<u>101-41311</u>	Marijuana Sales Tax	15,127.88	33,819.41	18,691.53	123.56%	15,127.88	33,819.41	18,691.53	123.56%
<u>101-41631</u>	Interest on Financial Inst Tax	107.56	88.91	-18.65	-17.34%	107.56	88.91	-18.65	-17.34%
<u>101-42290</u>	County Clerk Fees	569.50	497.57	-71.93	-12.63%	569.50	497.57	-71.93	-12.63%
<u>101-43111</u>	HIDTA Grant	4,562.82	1,679.04	-2,883.78	-63.20%	4,562.82	1,679.04	-2,883.78	-63.20%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	18,305.83	16,256.91	-2,048.92	-11.19%	18,305.83	16,256.91	-2,048.92	-11.19%
<u>101-43414</u>	VOCA Grant	11,338.99	15,381.55	4,042.56	35.65%	11,338.99	15,381.55	4,042.56	35.65%
<u>101-43415</u>	HB 224 Grant	4,628.50	907.49	-3,721.01	-80.39%	4,628.50	907.49	-3,721.01	-80.39%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	9,238.17	0.00	-9,238.17	-100.00%	9,238.17	0.00	-9,238.17	-100.00%
<u>101-43417</u>	Emergency Management Grants	13,841.53	23,435.78	9,594.25	69.31%	13,841.53	23,435.78	9,594.25	69.31%
<u>101-43419</u>	STOP Grant	0.00	5,730.28	5,730.28	0.00%	0.00	5,730.28	5,730.28	0.00%
<u>101-43421</u>	Juvenile	0.00	21,991.09	21,991.09	0.00%	0.00	21,991.09	21,991.09	0.00%
<u>101-44110</u>	Associate Division I Fees	120.00	153.00	33.00	27.50%	120.00	153.00	33.00	27.50%
<u>101-44111</u>	Circuit Clerk Fees	5,825.46	6,650.24	824.78	14.16%	5,825.46	6,650.24	824.78	14.16%
<u>101-44119</u>	Public Administrator Fees	2,190.00	2,690.00	500.00	22.83%	2,190.00	2,690.00	500.00	22.83%
<u>101-44120</u>	Recorder of Deeds Fees	23,279.75	28,223.14	4,943.39	21.23%	23,279.75	28,223.14	4,943.39	21.23%
<u>101-44130</u>	Planning & Development Fees	5,354.69	6,342.96	988.27	18.46%	5,354.69	6,342.96	988.27	18.46%
<u>101-44194</u>	Collector Commissions & Fees	876,897.63	0.00	-876,897.63	-100.00%	876,897.63	0.00	-876,897.63	-100.00%
<u>101-44224</u>	Fees for HB 2224	1,480.00	1,728.50	248.50	16.79%	1,480.00	1,728.50	248.50	16.79%
<u>101-44232</u>	Inmate Medical Fees	2,629.22	0.00	-2,629.22	-100.00%	2,629.22	0.00	-2,629.22	-100.00%
<u>101-44233</u>	Prisoner Board	1,571.55	20.00	-1,551.55	-98.73%	1,571.55	20.00	-1,551.55	-98.73%
<u>101-44235</u>	Criminal Costs	27,460.95	0.00	-27,460.95	-100.00%	27,460.95	0.00	-27,460.95	-100.00%
<u>101-44236</u>	Prisoner INS	90,892.08	141,462.52	50,570.44	55.64%	90,892.08	141,462.52	50,570.44	55.64%
<u>101-44290</u>	Sheriff's Fees	528.00	616.50	88.50	16.76%	528.00	616.50	88.50	16.76%
<u>101-44413</u>	Recycle	0.00	1,105.37	1,105.37	0.00%	0.00	1,105.37	1,105.37	0.00%
<u>101-46611</u>	Interest	147,766.77	111,328.02	-36,438.75	-24.66%	147,766.77	111,328.02	-36,438.75	-24.66%
<u>101-47111</u>	K-9 Unit Donation	0.00	200.00	200.00	0.00%	0.00	200.00	200.00	0.00%
<u>101-48101</u>	Miscellaneous Revenue	1,530.51	1,402.75	-127.76	-8.35%	1,530.51	1,402.75	-127.76	-8.35%
<u>101-48102</u>	Expense Reimbursement	810.77	997.42	186.65	23.02%	810.77	997.42	186.65	23.02%
<u>101-48103</u>	LAGERS - Health Department	4,399.18	5,401.07	1,001.89	22.77%	4,399.18	5,401.07	1,001.89	22.77%
<u>101-48104</u>	School Contract - SHF	0.00	34,713.27	34,713.27	0.00%	0.00	34,713.27	34,713.27	0.00%
<u>101-48105</u>	Expense Reimbursement-SHF	750.00	500.00	-250.00	-33.33%	750.00	500.00	-250.00	-33.33%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2025

		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	12,670.71	11,573.07	-1,097.64	-8.66%	12,670.71	11,573.07	-1,097.64	-8.66%
<u>101-48310</u>	Sale of Assets	0.00	14,665.06	14,665.06	0.00%	0.00	14,665.06	14,665.06	0.00%
<u>101-49201</u>	Transfer In - Cole Reimbursement	367,665.09	671,048.68	303,383.59	82.52%	367,665.09	671,048.68	303,383.59	82.52%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	264,760.29	282,572.64	17,812.35	6.73%	264,760.29	282,572.64	17,812.35	6.73%
<u>101-49475</u>	Collector TMF Overage	19,970.62	20,000.00	29.38	0.15%	19,970.62	20,000.00	29.38	0.15%
<u>101-49560</u>	TRANSFERS IN ARPA	39,330.21	0.00	-39,330.21	-100.00%	39,330.21	0.00	-39,330.21	-100.00%
	<b>Revenue Total:</b>	<b>3,117,883.47</b>	<b>1,924,353.38</b>	<b>-1,193,530.09</b>	<b>-38.28%</b>	<b>3,117,883.47</b>	<b>1,924,353.38</b>	<b>-1,193,530.09</b>	<b>-38.28%</b>

Expense

Department: 010 - Commission

<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	17,390.40	17,912.08	-521.68	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,005.33	0.00	2,005.33	100.00%	2,005.33	0.00	2,005.33	100.00%
<u>101-010-51210</u>	Health Insurance	520.42	1,087.44	-567.02	-108.95%	520.42	1,087.44	-567.02	-108.95%
<u>101-010-51220</u>	FICA	1,483.81	1,365.92	117.89	7.95%	1,483.81	1,365.92	117.89	7.95%
<u>101-010-51230</u>	Lagers	2,034.66	2,149.46	-114.80	-5.64%	2,034.66	2,149.46	-114.80	-5.64%
<u>101-010-51250</u>	Unemployment Insurance	10.59	0.00	10.59	100.00%	10.59	0.00	10.59	100.00%
<u>101-010-52500</u>	Dues	300.00	0.00	300.00	100.00%	300.00	0.00	300.00	100.00%
<u>101-010-52530</u>	Phone	524.38	243.49	280.89	53.57%	524.38	243.49	280.89	53.57%
<u>101-010-52580</u>	Mileage	0.00	194.30	-194.30	0.00%	0.00	194.30	-194.30	0.00%
<u>101-010-52590</u>	Training	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%
<u>101-010-53600</u>	Office Expense	405.60	1,344.47	-938.87	-231.48%	405.60	1,344.47	-938.87	-231.48%
<u>101-010-53605</u>	Postage	0.00	1.38	-1.38	0.00%	0.00	1.38	-1.38	0.00%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	<b>Department 010 - Commission Total:</b>	<b>24,875.19</b>	<b>24,298.54</b>	<b>576.65</b>	<b>2.32%</b>	<b>24,875.19</b>	<b>24,298.54</b>	<b>576.65</b>	<b>2.32%</b>

Department: 020 - County Clerk

<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	5,926.68	6,104.48	-177.80	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	8,498.95	4,396.57	4,102.38	48.27%	8,498.95	4,396.57	4,102.38	48.27%
<u>101-020-51210</u>	Health Insurance	2,081.68	1,250.56	831.12	39.93%	2,081.68	1,250.56	831.12	39.93%
<u>101-020-51220</u>	FICA	1,078.22	791.11	287.11	26.63%	1,078.22	791.11	287.11	26.63%
<u>101-020-51230</u>	Lagers	1,463.98	1,260.12	203.86	13.93%	1,463.98	1,260.12	203.86	13.93%
<u>101-020-51250</u>	Unemployment Insurance	43.98	11.48	32.50	73.90%	43.98	11.48	32.50	73.90%
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	1,043.25	-1,043.25	0.00%	0.00	1,043.25	-1,043.25	0.00%
<u>101-020-52500</u>	Dues	1,050.00	0.00	1,050.00	100.00%	1,050.00	0.00	1,050.00	100.00%
<u>101-020-52530</u>	Phone	132.04	137.21	-5.17	-3.92%	132.04	137.21	-5.17	-3.92%
<u>101-020-53600</u>	Office Expense	620.00	285.72	334.28	53.92%	620.00	285.72	334.28	53.92%
<u>101-020-53605</u>	Postage	254.52	24.11	230.41	90.53%	254.52	24.11	230.41	90.53%
<u>101-020-53618</u>	Small Equipment	0.00	500.00	-500.00	0.00%	0.00	500.00	-500.00	0.00%
	<b>Department 020 - County Clerk Total:</b>	<b>21,150.05</b>	<b>15,804.61</b>	<b>5,345.44</b>	<b>25.27%</b>	<b>21,150.05</b>	<b>15,804.61</b>	<b>5,345.44</b>	<b>25.27%</b>

Department: 030 - Elections

<u>101-030-51120</u>	Salary Other - ELECTION	5,616.00	8,131.46	-2,515.46	-44.79%	5,616.00	8,131.46	-2,515.46	-44.79%
<u>101-030-51210</u>	Health Insurance	1,040.84	1,468.04	-427.20	-41.04%	1,040.84	1,468.04	-427.20	-41.04%
<u>101-030-51220</u>	FICA	424.96	612.14	-187.18	-44.05%	424.96	612.14	-187.18	-44.05%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2025

				Jan. Variance				YTD Variance	
		2024	2025	Favorable /	Variance %	2024	2025	Favorable /	Variance %
		Jan. Activity	Jan. Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
<u>101-030-51230</u>	Lagers	657.08	975.77	-318.69	-48.50%	657.08	975.77	-318.69	-48.50%
<u>101-030-51250</u>	Unemployment Insurance	29.32	21.12	8.20	27.97%	29.32	21.12	8.20	27.97%
<u>101-030-52312</u>	Canvassing	20,611.03	0.00	20,611.03	100.00%	20,611.03	0.00	20,611.03	100.00%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	75.00	-75.00	0.00%	0.00	75.00	-75.00	0.00%
<u>101-030-52530</u>	Phone	132.04	137.21	-5.17	-3.92%	132.04	137.21	-5.17	-3.92%
<u>101-030-53600</u>	Office Expense	28.60	418.76	-390.16	-1,364.20%	28.60	418.76	-390.16	-1,364.20%
<u>101-030-53605</u>	Postage	0.00	1,783.12	-1,783.12	0.00%	0.00	1,783.12	-1,783.12	0.00%
<u>101-030-53618</u>	Small Equipment	0.00	500.00	-500.00	0.00%	0.00	500.00	-500.00	0.00%
<b>Department 030 - Elections Total:</b>		<b>28,539.87</b>	<b>14,122.62</b>	<b>14,417.25</b>	<b>50.52%</b>	<b>28,539.87</b>	<b>14,122.62</b>	<b>14,417.25</b>	<b>50.52%</b>
<b>Department: 040 - Facilities Management</b>									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,466.45	20,624.99	-158.54	-0.77%	20,466.45	20,624.99	-158.54	-0.77%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	2,602.10	2,718.60	-116.50	-4.48%
<u>101-040-51220</u>	FICA	1,530.64	1,526.60	4.04	0.26%	1,530.64	1,526.60	4.04	0.26%
<u>101-040-51230</u>	Lagers	2,394.58	2,474.99	-80.41	-3.36%	2,394.58	2,474.99	-80.41	-3.36%
<u>101-040-51250</u>	Unemployment Insurance	105.63	52.70	52.93	50.11%	105.63	52.70	52.93	50.11%
<u>101-040-51270</u>	Uniforms	711.69	215.12	496.57	69.77%	711.69	215.12	496.57	69.77%
<u>101-040-52410</u>	Utilities	59,529.94	54,401.00	5,128.94	8.62%	59,529.94	54,401.00	5,128.94	8.62%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	248.07	3,493.97	-3,245.90	-1,308.46%	248.07	3,493.97	-3,245.90	-1,308.46%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	126.72	15.00	111.72	88.16%	126.72	15.00	111.72	88.16%
<u>101-040-52438</u>	Building Repairs & Maintenance	12,875.81	13,244.02	-368.21	-2.86%	12,875.81	13,244.02	-368.21	-2.86%
<u>101-040-52439</u>	Elevator Maintenance	1,486.74	1,957.02	-470.28	-31.63%	1,486.74	1,957.02	-470.28	-31.63%
<u>101-040-52530</u>	Phone	80.79	64.87	15.92	19.71%	80.79	64.87	15.92	19.71%
<u>101-040-52590</u>	Training	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%
<u>101-040-53600</u>	Office Expense	24.39	0.00	24.39	100.00%	24.39	0.00	24.39	100.00%
<u>101-040-53610</u>	Custodian Supplies	3,998.13	2,532.58	1,465.55	36.66%	3,998.13	2,532.58	1,465.55	36.66%
<u>101-040-53626</u>	Fuel Expense	559.61	464.82	94.79	16.94%	559.61	464.82	94.79	16.94%
<u>101-040-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Department 040 - Facilities Management Total:</b>		<b>106,941.29</b>	<b>103,786.28</b>	<b>3,155.01</b>	<b>2.95%</b>	<b>106,941.29</b>	<b>103,786.28</b>	<b>3,155.01</b>	<b>2.95%</b>
<b>Department: 050 - Sheriff</b>									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	9,613.16	10,055.38	-442.22	-4.60%	9,613.16	10,055.38	-442.22	-4.60%
<u>101-050-51120</u>	Salary Other-Sheriff	361,516.99	410,400.86	-48,883.87	-13.52%	361,516.99	410,400.86	-48,883.87	-13.52%
<u>101-050-51210</u>	Health Insurance	38,511.10	48,391.09	-9,879.99	-25.65%	38,511.10	48,391.09	-9,879.99	-25.65%
<u>101-050-51220</u>	FICA	27,486.37	30,951.16	-3,464.79	-12.61%	27,486.37	30,951.16	-3,464.79	-12.61%
<u>101-050-51230</u>	Lagers	32,746.11	43,462.59	-10,716.48	-32.73%	32,746.11	43,462.59	-10,716.48	-32.73%
<u>101-050-51250</u>	Unemployment Insurance	1,849.40	1,043.23	806.17	43.59%	1,849.40	1,043.23	806.17	43.59%
<u>101-050-51270</u>	Uniforms	1,050.92	1,323.42	-272.50	-25.93%	1,050.92	1,323.42	-272.50	-25.93%
<u>101-050-51280</u>	Staff Meals- Jail	57.03	203.66	-146.63	-257.11%	57.03	203.66	-146.63	-257.11%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-050-52331</u>	Inmate Medical	37,931.19	60,972.30	-23,041.11	-60.74%	37,931.19	60,972.30	-23,041.11	-60.74%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	178.94	212.34	-33.40	-18.67%	178.94	212.34	-33.40	-18.67%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	6,131.07	21,101.29	-14,970.22	-244.17%	6,131.07	21,101.29	-14,970.22	-244.17%



Prior-Year Comparative Income Statement

For the Period Ending 01/31/2025

		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	7.75	1,650.00	-1,642.25	-21,190.32%	7.75	1,650.00	-1,642.25	-21,190.32%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-050-52530</u>	Phone	7,036.59	5,124.41	1,912.18	27.17%	7,036.59	5,124.41	1,912.18	27.17%
<u>101-050-53600</u>	Office Expense	2,881.66	2,752.58	129.08	4.48%	2,881.66	2,752.58	129.08	4.48%
<u>101-050-53605</u>	Postage	211.75	199.67	12.08	5.70%	211.75	199.67	12.08	5.70%
<u>101-050-53610</u>	Enforcement Supplies	1,584.00	638.48	945.52	59.69%	1,584.00	638.48	945.52	59.69%
<u>101-050-53612</u>	Jail Supplies	1,325.81	2,931.50	-1,605.69	-121.11%	1,325.81	2,931.50	-1,605.69	-121.11%
<u>101-050-53616</u>	Other Grant Expense	71,145.28	14,000.00	57,145.28	80.32%	71,145.28	14,000.00	57,145.28	80.32%
<u>101-050-53617</u>	Investigative Expense	3,061.40	606.00	2,455.40	80.21%	3,061.40	606.00	2,455.40	80.21%
<u>101-050-53618</u>	Small Equipment	8,998.25	1,883.47	7,114.78	79.07%	8,998.25	1,883.47	7,114.78	79.07%
<u>101-050-53626</u>	Fuel Expense	12,031.68	14,741.58	-2,709.90	-22.52%	12,031.68	14,741.58	-2,709.90	-22.52%
<u>101-050-53635</u>	Prisoner Food & Board	25,416.41	48,913.12	-23,496.71	-92.45%	25,416.41	48,913.12	-23,496.71	-92.45%
<u>101-050-54752</u>	Vehicle Purchases	0.00	1,228.96	-1,228.96	0.00%	0.00	1,228.96	-1,228.96	0.00%
<u>101-050-54755</u>	Computer Hardware	3,615.79	0.00	3,615.79	100.00%	3,615.79	0.00	3,615.79	100.00%
<u>101-050-54756</u>	Computer Software	48,542.40	48,484.52	57.88	0.12%	48,542.40	48,484.52	57.88	0.12%
<u>101-050-57509</u>	Fees for HB 2224	1,480.00	1,728.50	-248.50	-16.79%	1,480.00	1,728.50	-248.50	-16.79%
<u>101-050-57800</u>	K-9 Unit Expense	431.80	463.90	-32.10	-7.43%	431.80	463.90	-32.10	-7.43%
	<b>Department 050 - Sheriff Total:</b>	<b>704,842.85</b>	<b>773,464.01</b>	<b>-68,621.16</b>	<b>-9.74%</b>	<b>704,842.85</b>	<b>773,464.01</b>	<b>-68,621.16</b>	<b>-9.74%</b>
<b>Department: 060 - Treasurer</b>									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	5,926.68	6,104.48	-177.80	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,447.70	5,446.03	-1,998.33	-57.96%	3,447.70	5,446.03	-1,998.33	-57.96%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	1,040.84	1,087.44	-46.60	-4.48%
<u>101-060-51220</u>	FICA	656.34	825.56	-169.22	-25.78%	656.34	825.56	-169.22	-25.78%
<u>101-060-51230</u>	Lagers	1,096.80	881.69	215.11	19.61%	1,096.80	881.69	215.11	19.61%
<u>101-060-51250</u>	Unemployment Insurance	14.52	7.71	6.81	46.90%	14.52	7.71	6.81	46.90%
<u>101-060-52530</u>	Phone	49.04	49.12	-0.08	-0.16%	49.04	49.12	-0.08	-0.16%
<u>101-060-53600</u>	Office Expense	68.83	67.09	1.74	2.53%	68.83	67.09	1.74	2.53%
<u>101-060-53605</u>	Postage	911.31	173.44	737.87	80.97%	911.31	173.44	737.87	80.97%
	<b>Department 060 - Treasurer Total:</b>	<b>13,212.06</b>	<b>14,642.56</b>	<b>-1,430.50</b>	<b>-10.83%</b>	<b>13,212.06</b>	<b>14,642.56</b>	<b>-1,430.50</b>	<b>-10.83%</b>
<b>Department: 070 - Collector</b>									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	5,926.68	6,104.48	-177.80	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	13,651.44	15,399.91	-1,748.47	-12.81%	13,651.44	15,399.91	-1,748.47	-12.81%
<u>101-070-51210</u>	Health Insurance	1,561.26	2,174.88	-613.62	-39.30%	1,561.26	2,174.88	-613.62	-39.30%
<u>101-070-51220</u>	FICA	1,458.09	1,615.74	-157.65	-10.81%	1,458.09	1,615.74	-157.65	-10.81%
<u>101-070-51230</u>	Lagers	1,857.98	2,001.94	-143.96	-7.75%	1,857.98	2,001.94	-143.96	-7.75%
<u>101-070-51250</u>	Unemployment Insurance	70.58	40.29	30.29	42.92%	70.58	40.29	30.29	42.92%
<u>101-070-52530</u>	Phone	171.00	0.00	171.00	100.00%	171.00	0.00	171.00	100.00%
<u>101-070-53605</u>	Postage	3,994.91	4,996.09	-1,001.18	-25.06%	3,994.91	4,996.09	-1,001.18	-25.06%
	<b>Department 070 - Collector Total:</b>	<b>28,691.94</b>	<b>32,333.33</b>	<b>-3,641.39</b>	<b>-12.69%</b>	<b>28,691.94</b>	<b>32,333.33</b>	<b>-3,641.39</b>	<b>-12.69%</b>
<b>Department: 090 - Recorder</b>									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	5,926.68	6,104.48	-177.80	-3.00%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2025

		Jan. Variance				YTD Variance			
		2024 Jan. Activity	2025 Jan. Activity	Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,690.55	10,432.40	258.15	2.41%	10,690.55	10,432.40	258.15	2.41%
<u>101-090-51210</u>	Health Insurance	2,081.68	1,631.16	450.52	21.64%	2,081.68	1,631.16	450.52	21.64%
<u>101-090-51220</u>	FICA	1,234.49	1,234.89	-0.40	-0.03%	1,234.49	1,234.89	-0.40	-0.03%
<u>101-090-51230</u>	Lagers	1,805.46	1,907.10	-101.64	-5.63%	1,805.46	1,907.10	-101.64	-5.63%
<u>101-090-51250</u>	Unemployment Insurance	55.25	27.09	28.16	50.97%	55.25	27.09	28.16	50.97%
<b>Department 090 - Recorder Total:</b>		<b>21,794.11</b>	<b>21,337.12</b>	<b>456.99</b>	<b>2.10%</b>	<b>21,794.11</b>	<b>21,337.12</b>	<b>456.99</b>	<b>2.10%</b>
<b>Department: 110 - Consolidated Courts</b>									
<u>101-110-52302</u>	Guardian Ad Litem Fees	0.00	1,536.55	-1,536.55	0.00%	0.00	1,536.55	-1,536.55	0.00%
<u>101-110-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-110-52500</u>	Dues	418.45	560.50	-142.05	-33.95%	418.45	560.50	-142.05	-33.95%
<u>101-110-52515</u>	Jury Expense	2,100.70	4,001.60	-1,900.90	-90.49%	2,100.70	4,001.60	-1,900.90	-90.49%
<u>101-110-52517</u>	Pretrial Services	10,776.65	0.00	10,776.65	100.00%	10,776.65	0.00	10,776.65	100.00%
<u>101-110-52530</u>	Phone	1,241.50	1,061.70	179.80	14.48%	1,241.50	1,061.70	179.80	14.48%
<u>101-110-52580</u>	Mileage	28.10	0.00	28.10	100.00%	28.10	0.00	28.10	100.00%
<u>101-110-52590</u>	Training	595.49	0.00	595.49	100.00%	595.49	0.00	595.49	100.00%
<u>101-110-53600</u>	Office Expense	2,731.89	5,156.41	-2,424.52	-88.75%	2,731.89	5,156.41	-2,424.52	-88.75%
<u>101-110-53605</u>	Postage	785.71	989.88	-204.17	-25.99%	785.71	989.88	-204.17	-25.99%
<u>101-110-53618</u>	Small Equipment	135.77	0.00	135.77	100.00%	135.77	0.00	135.77	100.00%
<u>101-110-57507</u>	Court Costs	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Department 110 - Consolidated Courts Total:</b>		<b>18,814.26</b>	<b>13,306.64</b>	<b>5,507.62</b>	<b>29.27%</b>	<b>18,814.26</b>	<b>13,306.64</b>	<b>5,507.62</b>	<b>29.27%</b>
<b>Department: 121 - 38th Circuit Associate Division No. 1</b>									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	800.00	0.00	0.00%	800.00	800.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	2,834.00	3,333.00	-499.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	916.66	1,213.33	-296.67	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	6,187.00	6,231.00	-44.00	-0.71%	6,187.00	6,231.00	-44.00	-0.71%
<u>101-121-52310</u>	Consultant	2,184.50	2,130.79	53.71	2.46%	2,184.50	2,130.79	53.71	2.46%
<u>101-121-52500</u>	Dues	0.00	410.00	-410.00	0.00%	0.00	410.00	-410.00	0.00%
<u>101-121-52530</u>	Phone	97.57	97.74	-0.17	-0.17%	97.57	97.74	-0.17	-0.17%
<u>101-121-52590</u>	Training	20.99	38.47	-17.48	-83.28%	20.99	38.47	-17.48	-83.28%
<u>101-121-53600</u>	Office Expense	0.00	141.07	-141.07	0.00%	0.00	141.07	-141.07	0.00%
<u>101-121-53605</u>	Postage	0.63	39.33	-38.70	-6,142.86%	0.63	39.33	-38.70	-6,142.86%
<b>Department 121 - 38th Circuit Associate Division No. 1 Total:</b>		<b>13,041.35</b>	<b>14,434.73</b>	<b>-1,393.38</b>	<b>-10.68%</b>	<b>13,041.35</b>	<b>14,434.73</b>	<b>-1,393.38</b>	<b>-10.68%</b>
<b>Department: 122 - 38th Circuit Associate Division No. 2</b>									
<u>101-122-52530</u>	Phone	121.97	122.17	-0.20	-0.16%	121.97	122.17	-0.20	-0.16%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Department 122 - 38th Circuit Associate Division No. 2 Total:</b>		<b>121.97</b>	<b>122.17</b>	<b>-0.20</b>	<b>-0.16%</b>	<b>121.97</b>	<b>122.17</b>	<b>-0.20</b>	<b>-0.16%</b>
<b>Department: 130 - Public Administrator</b>									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	5,926.68	6,104.48	-177.80	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.66	7,876.06	-1,835.40	-30.38%	6,040.66	7,876.06	-1,835.40	-30.38%
<u>101-130-51210</u>	Health Insurance	1,561.26	543.72	1,017.54	65.17%	1,561.26	543.72	1,017.54	65.17%
<u>101-130-51220</u>	FICA	849.86	1,028.92	-179.06	-21.07%	849.86	1,028.92	-179.06	-21.07%

Prior-Year Comparative Income Statement

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				Jan. Variance				YTD Variance	
		2024	2025	Favorable /		2024	2025	Favorable /	
		Jan. Activity	Jan. Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-130-51230</u>	Lagers	1,400.18	1,163.47	236.71	16.91%	1,400.18	1,163.47	236.71	16.91%
<u>101-130-51250</u>	Unemployment Insurance	30.80	14.14	16.66	54.09%	30.80	14.14	16.66	54.09%
<u>101-130-52522</u>	Bond	0.00	2,346.00	-2,346.00	0.00%	0.00	2,346.00	-2,346.00	0.00%
<u>101-130-52530</u>	Phone	97.57	118.72	-21.15	-21.68%	97.57	118.72	-21.15	-21.68%
<u>101-130-53600</u>	Office Expense	1,006.09	23.78	982.31	97.64%	1,006.09	23.78	982.31	97.64%
<u>101-130-53605</u>	Postage	104.67	136.49	-31.82	-30.40%	104.67	136.49	-31.82	-30.40%
<u>101-130-53626</u>	Fuel Expense	198.18	0.00	198.18	100.00%	198.18	0.00	198.18	100.00%
<b>Department 130 - Public Administrator Total:</b>		<b>17,215.95</b>	<b>19,355.78</b>	<b>-2,139.83</b>	<b>-12.43%</b>	<b>17,215.95</b>	<b>19,355.78</b>	<b>-2,139.83</b>	<b>-12.43%</b>
<b>Department: 140 - Prosecuting Attorney</b>									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,016.46	12,569.24	-552.78	-4.60%	12,016.46	12,569.24	-552.78	-4.60%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	101,568.69	119,694.46	-18,125.77	-17.85%	101,568.69	119,694.46	-18,125.77	-17.85%
<u>101-140-51210</u>	Health Insurance	12,087.34	10,330.68	1,756.66	14.53%	12,087.34	10,330.68	1,756.66	14.53%
<u>101-140-51220</u>	FICA	8,305.28	9,656.46	-1,351.18	-16.27%	8,305.28	9,656.46	-1,351.18	-16.27%
<u>101-140-51230</u>	Lagers	11,991.55	15,616.95	-3,625.40	-30.23%	11,991.55	15,616.95	-3,625.40	-30.23%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	1,292.00	1,292.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	676.65	304.13	372.52	55.05%	676.65	304.13	372.52	55.05%
<u>101-140-51260</u>	Workers' Compensation	-46.76	0.00	-46.76	-100.00%	-46.76	0.00	-46.76	-100.00%
<u>101-140-52345</u>	Witness & Reporter Expense	1,514.77	482.03	1,032.74	68.18%	1,514.77	482.03	1,032.74	68.18%
<u>101-140-52500</u>	Dues	6,722.78	3,430.00	3,292.78	48.98%	6,722.78	3,430.00	3,292.78	48.98%
<u>101-140-52530</u>	Phone	1,545.85	1,234.38	311.47	20.15%	1,545.85	1,234.38	311.47	20.15%
<u>101-140-53600</u>	Office Expense	2,070.50	1,524.32	546.18	26.38%	2,070.50	1,524.32	546.18	26.38%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-140-53619</u>	Late Fees	32.30	26.00	6.30	19.50%	32.30	26.00	6.30	19.50%
<u>101-140-54756</u>	Computer Software	23,829.36	26,139.98	-2,310.62	-9.70%	23,829.36	26,139.98	-2,310.62	-9.70%
<b>Department 140 - Prosecuting Attorney Total:</b>		<b>183,606.77</b>	<b>202,300.63</b>	<b>-18,693.86</b>	<b>-10.18%</b>	<b>183,606.77</b>	<b>202,300.63</b>	<b>-18,693.86</b>	<b>-10.18%</b>
<b>Department: 150 - Juvenile Office</b>									
<u>101-150-51120</u>	Salary Other - JUVENILE	14,072.17	14,543.79	-471.62	-3.35%	14,072.17	14,543.79	-471.62	-3.35%
<u>101-150-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	2,081.68	2,174.88	-93.20	-4.48%
<u>101-150-51220</u>	FICA	1,021.25	1,050.57	-29.32	-2.87%	1,021.25	1,050.57	-29.32	-2.87%
<u>101-150-51230</u>	Lagers	1,223.56	1,709.77	-486.21	-39.74%	1,223.56	1,709.77	-486.21	-39.74%
<u>101-150-51250</u>	Unemployment Insurance	70.49	36.24	34.25	48.59%	70.49	36.24	34.25	48.59%
<u>101-150-51270</u>	Uniforms	394.80	134.88	259.92	65.84%	394.80	134.88	259.92	65.84%
<u>101-150-52300</u>	Legal Fees	2,508.00	2,500.00	8.00	0.32%	2,508.00	2,500.00	8.00	0.32%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	4,210.00	745.00	3,465.00	82.30%	4,210.00	745.00	3,465.00	82.30%
<u>101-150-52322</u>	OSCA Grant	620.00	0.00	620.00	100.00%	620.00	0.00	620.00	100.00%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	2,890.27	0.00	2,890.27	100.00%	2,890.27	0.00	2,890.27	100.00%
<u>101-150-52530</u>	Phone	1,717.11	1,082.70	634.41	36.95%	1,717.11	1,082.70	634.41	36.95%
<u>101-150-52585</u>	Travel	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-150-52590</u>	Training	0.00	3,380.00	-3,380.00	0.00%	0.00	3,380.00	-3,380.00	0.00%
<u>101-150-53600</u>	Office Expense	446.30	1,068.38	-622.08	-139.39%	446.30	1,068.38	-622.08	-139.39%
<u>101-150-53605</u>	Postage	0.00	86.25	-86.25	0.00%	0.00	86.25	-86.25	0.00%

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		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-150-53626</u>	Fuel Expense	483.82	346.00	137.82	28.49%	483.82	346.00	137.82	28.49%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	8,457.75	8,457.75	0.00	0.00%
<b>Department 150 - Juvenile Office Total:</b>		<b>40,197.20</b>	<b>37,316.21</b>	<b>2,880.99</b>	<b>7.17%</b>	<b>40,197.20</b>	<b>37,316.21</b>	<b>2,880.99</b>	<b>7.17%</b>
<b>Department: 160 - Coroner</b>									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	5,782.68	5,956.16	-173.48	-3.00%
<u>101-160-51130</u>	Contract Services	350.00	750.00	-400.00	-114.29%	350.00	750.00	-400.00	-114.29%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	520.42	543.72	-23.30	-4.48%
<u>101-160-51220</u>	FICA	403.84	417.26	-13.42	-3.32%	403.84	417.26	-13.42	-3.32%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	676.58	714.74	-38.16	-5.64%
<u>101-160-52530</u>	Phone	80.79	40.44	40.35	49.94%	80.79	40.44	40.35	49.94%
<u>101-160-53626</u>	Fuel Expense	20.50	44.50	-24.00	-117.07%	20.50	44.50	-24.00	-117.07%
<b>Department 160 - Coroner Total:</b>		<b>7,834.81</b>	<b>8,466.82</b>	<b>-632.01</b>	<b>-8.07%</b>	<b>7,834.81</b>	<b>8,466.82</b>	<b>-632.01</b>	<b>-8.07%</b>
<b>Department: 170 - County Misc &amp; Operations</b>									
<u>101-170-25400</u>	Public Defender Rent	24,805.93	28,528.56	-3,722.63	-15.01%	24,805.93	28,528.56	-3,722.63	-15.01%
<u>101-170-51285</u>	Employee Screening	1,698.00	944.00	754.00	44.41%	1,698.00	944.00	754.00	44.41%
<u>101-170-52300</u>	Legal Fees	875.00	0.00	875.00	100.00%	875.00	0.00	875.00	100.00%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	10,416.67	10,416.67	0.00	0.00%
<u>101-170-52340</u>	Court Reporter	925.00	0.00	925.00	100.00%	925.00	0.00	925.00	100.00%
<u>101-170-52342</u>	GIS	0.00	5,845.00	-5,845.00	0.00%	0.00	5,845.00	-5,845.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	16,878.27	21,607.37	-4,729.10	-28.02%	16,878.27	21,607.37	-4,729.10	-28.02%
<u>101-170-52432</u>	Computer Software	14,492.58	50,725.57	-36,232.99	-250.01%	14,492.58	50,725.57	-36,232.99	-250.01%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	72.12	1,956.75	-1,884.63	-2,613.19%	72.12	1,956.75	-1,884.63	-2,613.19%
<u>101-170-52500</u>	Organizational Dues	17,160.00	5,500.00	11,660.00	67.95%	17,160.00	5,500.00	11,660.00	67.95%
<u>101-170-52530</u>	Phone & Internet	7,366.06	10,799.40	-3,433.34	-46.61%	7,366.06	10,799.40	-3,433.34	-46.61%
<u>101-170-52540</u>	Publication Costs	279.87	54.90	224.97	80.38%	279.87	54.90	224.97	80.38%
<u>101-170-53618</u>	Small Equipment	750.00	0.00	750.00	100.00%	750.00	0.00	750.00	100.00%
<u>101-170-54700</u>	Land, Bldgs & Improvements	18,290.15	1,307.70	16,982.45	92.85%	18,290.15	1,307.70	16,982.45	92.85%
<u>101-170-54750</u>	Equipment	5,309.46	0.00	5,309.46	100.00%	5,309.46	0.00	5,309.46	100.00%
<u>101-170-54755</u>	Computer Hardware	0.00	1,160.70	-1,160.70	0.00%	0.00	1,160.70	-1,160.70	0.00%
<u>101-170-57506</u>	ELECTIONS	0.00	30,648.87	-30,648.87	0.00%	0.00	30,648.87	-30,648.87	0.00%
<u>101-170-57582</u>	ARPA Expenses	39,330.21	0.00	39,330.21	100.00%	39,330.21	0.00	39,330.21	100.00%
<u>101-170-57800</u>	Misc	-6,569.36	-842.76	-5,726.60	-87.17%	-6,569.36	-842.76	-5,726.60	-87.17%
<u>101-170-59500</u>	Disburse Fin Institution Tax	1,486.84	504.71	982.13	66.05%	1,486.84	504.71	982.13	66.05%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Department 170 - County Misc &amp; Operations Total:</b>		<b>153,566.80</b>	<b>169,157.44</b>	<b>-15,590.64</b>	<b>-10.15%</b>	<b>153,566.80</b>	<b>169,157.44</b>	<b>-15,590.64</b>	<b>-10.15%</b>
<b>Department: 180 - University Extension</b>									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	6,870.83	6,870.83	0.00	0.00%
<b>Department 180 - University Extension Total:</b>		<b>6,870.83</b>	<b>6,870.83</b>	<b>0.00</b>	<b>0.00%</b>	<b>6,870.83</b>	<b>6,870.83</b>	<b>0.00</b>	<b>0.00%</b>
<b>Department: 190 - Emergency Management</b>									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	11,978.59	12,511.43	-532.84	-4.45%	11,978.59	12,511.43	-532.84	-4.45%
<u>101-190-51130</u>	Contract Labor	0.00	1,764.00	-1,764.00	0.00%	0.00	1,764.00	-1,764.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2025

		Jan. Variance				YTD Variance			
		2024	2025	Favorable /	Variance %	2024	2025	Favorable /	Variance %
		Jan. Activity	Jan. Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
<u>101-190-51210</u>	Health Insurance	1,040.84	1,631.16	-590.32	-56.72%	1,040.84	1,631.16	-590.32	-56.72%
<u>101-190-51220</u>	FICA	895.49	909.19	-13.70	-1.53%	895.49	909.19	-13.70	-1.53%
<u>101-190-51230</u>	Lagers	1,401.49	1,501.37	-99.88	-7.13%	1,401.49	1,501.37	-99.88	-7.13%
<u>101-190-51250</u>	Unemployment Insurance	61.68	31.31	30.37	49.24%	61.68	31.31	30.37	49.24%
<u>101-190-52432</u>	Software Maintenance & Licenses	13,000.00	1,935.00	11,065.00	85.12%	13,000.00	1,935.00	11,065.00	85.12%
<u>101-190-52530</u>	Phone	780.92	495.88	285.04	36.50%	780.92	495.88	285.04	36.50%
<u>101-190-52590</u>	Training	25.00	25.00	0.00	0.00%	25.00	25.00	0.00	0.00%
<u>101-190-53600</u>	Office Expense	1,720.55	1,614.99	105.56	6.14%	1,720.55	1,614.99	105.56	6.14%
<u>101-190-53605</u>	Postage	0.63	0.00	0.63	100.00%	0.63	0.00	0.63	100.00%
<u>101-190-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-190-53626</u>	Fuel Expense	209.00	181.89	27.11	12.97%	209.00	181.89	27.11	12.97%
<b>Department 190 - Emergency Management Total:</b>		<b>31,114.19</b>	<b>22,601.22</b>	<b>8,512.97</b>	<b>27.36%</b>	<b>31,114.19</b>	<b>22,601.22</b>	<b>8,512.97</b>	<b>27.36%</b>
<b>Department: 200 - Planning &amp; Development</b>									
<u>101-200-51120</u>	Salary Other - P & D	21,456.48	22,774.57	-1,318.09	-6.14%	21,456.48	22,774.57	-1,318.09	-6.14%
<u>101-200-51210</u>	Health Insurance	2,445.97	2,283.63	162.34	6.64%	2,445.97	2,283.63	162.34	6.64%
<u>101-200-51220</u>	FICA	1,620.80	1,721.13	-100.33	-6.19%	1,620.80	1,721.13	-100.33	-6.19%
<u>101-200-51230</u>	Lagers	2,307.05	2,200.52	106.53	4.62%	2,307.05	2,200.52	106.53	4.62%
<u>101-200-51250</u>	Unemployment Insurance	111.85	59.41	52.44	46.88%	111.85	59.41	52.44	46.88%
<u>101-200-52342</u>	GIS	0.00	3,160.00	-3,160.00	0.00%	0.00	3,160.00	-3,160.00	0.00%
<u>101-200-52343</u>	Stormwater	1,200.00	0.00	1,200.00	100.00%	1,200.00	0.00	1,200.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	438.48	0.00	438.48	100.00%	438.48	0.00	438.48	100.00%
<u>101-200-52500</u>	Dues	0.00	566.00	-566.00	0.00%	0.00	566.00	-566.00	0.00%
<u>101-200-52510</u>	BOA Board Meetings	400.00	250.00	150.00	37.50%	400.00	250.00	150.00	37.50%
<u>101-200-52530</u>	Phone	202.76	162.61	40.15	19.80%	202.76	162.61	40.15	19.80%
<u>101-200-53600</u>	Office Expense	523.27	312.47	210.80	40.29%	523.27	312.47	210.80	40.29%
<u>101-200-53626</u>	Fuel Expense	98.00	0.00	98.00	100.00%	98.00	0.00	98.00	100.00%
<b>Department 200 - Planning &amp; Development Total:</b>		<b>30,804.66</b>	<b>33,490.34</b>	<b>-2,685.68</b>	<b>-8.72%</b>	<b>30,804.66</b>	<b>33,490.34</b>	<b>-2,685.68</b>	<b>-8.72%</b>
<b>Department: 210 - Auditor</b>									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	5,926.68	6,104.48	-177.80	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	6,090.38	4,920.49	1,169.89	19.21%	6,090.38	4,920.49	1,169.89	19.21%
<u>101-210-51210</u>	Health Insurance	1,040.84	543.72	497.12	47.76%	1,040.84	543.72	497.12	47.76%
<u>101-210-51220</u>	FICA	868.62	820.96	47.66	5.49%	868.62	820.96	47.66	5.49%
<u>101-210-51230</u>	Lagers	1,405.99	1,323.00	82.99	5.90%	1,405.99	1,323.00	82.99	5.90%
<u>101-210-51250</u>	Unemployment Insurance	28.84	12.31	16.53	57.32%	28.84	12.31	16.53	57.32%
<u>101-210-52530</u>	Phone	73.18	113.31	-40.13	-54.84%	73.18	113.31	-40.13	-54.84%
<u>101-210-52580</u>	Mileage	0.00	415.10	-415.10	0.00%	0.00	415.10	-415.10	0.00%
<u>101-210-52590</u>	Training	0.00	238.50	-238.50	0.00%	0.00	238.50	-238.50	0.00%
<u>101-210-53600</u>	Office Expense	721.80	164.40	557.40	77.22%	721.80	164.40	557.40	77.22%
<b>Department 210 - Auditor Total:</b>		<b>16,156.33</b>	<b>14,656.27</b>	<b>1,500.06</b>	<b>9.28%</b>	<b>16,156.33</b>	<b>14,656.27</b>	<b>1,500.06</b>	<b>9.28%</b>
<b>Department: 230 - Recycle</b>									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,740.60	6,129.60	-389.00	-6.78%	5,740.60	6,129.60	-389.00	-6.78%

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		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	1,040.84	1,087.44	-46.60	-4.48%
<u>101-230-51220</u>	FICA	435.38	464.86	-29.48	-6.77%	435.38	464.86	-29.48	-6.77%
<u>101-230-51230</u>	Lagers	671.66	735.54	-63.88	-9.51%	671.66	735.54	-63.88	-9.51%
<u>101-230-51250</u>	Unemployment Insurance	30.06	16.04	14.02	46.64%	30.06	16.04	14.02	46.64%
<u>101-230-51270</u>	Uniforms	78.30	101.94	-23.64	-30.19%	78.30	101.94	-23.64	-30.19%
<u>101-230-52410</u>	Utilities	597.34	150.15	447.19	74.86%	597.34	150.15	447.19	74.86%
<u>101-230-52530</u>	Phone	221.15	40.44	180.71	81.71%	221.15	40.44	180.71	81.71%
<u>101-230-53600</u>	Office Expense	0.00	113.30	-113.30	0.00%	0.00	113.30	-113.30	0.00%
<u>101-230-53626</u>	Fuel Expense	134.50	154.23	-19.73	-14.67%	134.50	154.23	-19.73	-14.67%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	<b>Department 230 - Recycle Total:</b>	<b>8,949.83</b>	<b>8,993.54</b>	<b>-43.71</b>	<b>-0.49%</b>	<b>8,949.83</b>	<b>8,993.54</b>	<b>-43.71</b>	<b>-0.49%</b>
	<b>Department: 240 - Human Resources</b>								
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	31,731.60	36,012.40	-4,280.80	-13.49%	31,731.60	36,012.40	-4,280.80	-13.49%
<u>101-240-51130</u>	Contract Labor	0.00	1,790.25	-1,790.25	0.00%	0.00	1,790.25	-1,790.25	0.00%
<u>101-240-51210</u>	Health Insurance	3,122.52	4,349.76	-1,227.24	-39.30%	3,122.52	4,349.76	-1,227.24	-39.30%
<u>101-240-51220</u>	FICA	2,329.70	2,641.68	-311.98	-13.39%	2,329.70	2,641.68	-311.98	-13.39%
<u>101-240-51230</u>	Lagers	3,367.63	4,031.16	-663.53	-19.70%	3,367.63	4,031.16	-663.53	-19.70%
<u>101-240-51250</u>	Unemployment Insurance	160.78	91.17	69.61	43.30%	160.78	91.17	69.61	43.30%
<u>101-240-52530</u>	Phone	496.05	370.42	125.63	25.33%	496.05	370.42	125.63	25.33%
<u>101-240-53600</u>	Office Expense	3,252.92	762.47	2,490.45	76.56%	3,252.92	762.47	2,490.45	76.56%
<u>101-240-53605</u>	Postage	1.26	0.69	0.57	45.24%	1.26	0.69	0.57	45.24%
<u>101-240-54756</u>	Computer Software	540.00	0.00	540.00	100.00%	540.00	0.00	540.00	100.00%
	<b>Department 240 - Human Resources Total:</b>	<b>45,002.46</b>	<b>50,050.00</b>	<b>-5,047.54</b>	<b>-11.22%</b>	<b>45,002.46</b>	<b>50,050.00</b>	<b>-5,047.54</b>	<b>-11.22%</b>
	<b>Expense Total:</b>	<b>1,523,344.77</b>	<b>1,600,911.69</b>	<b>-77,566.92</b>	<b>-5.09%</b>	<b>1,523,344.77</b>	<b>1,600,911.69</b>	<b>-77,566.92</b>	<b>-5.09%</b>
	<b>Fund 101 Surplus (Deficit):</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>
	<b>Total Surplus (Deficit):</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>

Prior-Year Comparative Income Statement

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Group Summary

Department	2024 Jan. Activity	2025 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 101 - Christian County General Fund</b>								
<b>Revenue</b>								
	3,117,883.47	1,924,353.38	-1,193,530.09	-38.28%	3,117,883.47	1,924,353.38	-1,193,530.09	-38.28%
<b>Revenue Total:</b>	<b>3,117,883.47</b>	<b>1,924,353.38</b>	<b>-1,193,530.09</b>	<b>-38.28%</b>	<b>3,117,883.47</b>	<b>1,924,353.38</b>	<b>-1,193,530.09</b>	<b>-38.28%</b>
<b>Expense</b>								
010 - Commission	24,875.19	24,298.54	576.65	2.32%	24,875.19	24,298.54	576.65	2.32%
020 - County Clerk	21,150.05	15,804.61	5,345.44	25.27%	21,150.05	15,804.61	5,345.44	25.27%
030 - Elections	28,539.87	14,122.62	14,417.25	50.52%	28,539.87	14,122.62	14,417.25	50.52%
040 - Facilities Management	106,941.29	103,786.28	3,155.01	2.95%	106,941.29	103,786.28	3,155.01	2.95%
050 - Sheriff	704,842.85	773,464.01	-68,621.16	-9.74%	704,842.85	773,464.01	-68,621.16	-9.74%
060 - Treasurer	13,212.06	14,642.56	-1,430.50	-10.83%	13,212.06	14,642.56	-1,430.50	-10.83%
070 - Collector	28,691.94	32,333.33	-3,641.39	-12.69%	28,691.94	32,333.33	-3,641.39	-12.69%
090 - Recorder	21,794.11	21,337.12	456.99	2.10%	21,794.11	21,337.12	456.99	2.10%
110 - Consolidated Courts	18,814.26	13,306.64	5,507.62	29.27%	18,814.26	13,306.64	5,507.62	29.27%
121 - 38th Circuit Associate Division No. 1	13,041.35	14,434.73	-1,393.38	-10.68%	13,041.35	14,434.73	-1,393.38	-10.68%
122 - 38th Circuit Associate Division No. 2	121.97	122.17	-0.20	-0.16%	121.97	122.17	-0.20	-0.16%
130 - Public Administrator	17,215.95	19,355.78	-2,139.83	-12.43%	17,215.95	19,355.78	-2,139.83	-12.43%
140 - Prosecuting Attorney	183,606.77	202,300.63	-18,693.86	-10.18%	183,606.77	202,300.63	-18,693.86	-10.18%
150 - Juvenile Office	40,197.20	37,316.21	2,880.99	7.17%	40,197.20	37,316.21	2,880.99	7.17%
160 - Coroner	7,834.81	8,466.82	-632.01	-8.07%	7,834.81	8,466.82	-632.01	-8.07%
170 - County Misc & Operations	153,566.80	169,157.44	-15,590.64	-10.15%	153,566.80	169,157.44	-15,590.64	-10.15%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	6,870.83	6,870.83	0.00	0.00%
190 - Emergency Management	31,114.19	22,601.22	8,512.97	27.36%	31,114.19	22,601.22	8,512.97	27.36%
200 - Planning & Development	30,804.66	33,490.34	-2,685.68	-8.72%	30,804.66	33,490.34	-2,685.68	-8.72%
210 - Auditor	16,156.33	14,656.27	1,500.06	9.28%	16,156.33	14,656.27	1,500.06	9.28%
230 - Recycle	8,949.83	8,993.54	-43.71	-0.49%	8,949.83	8,993.54	-43.71	-0.49%
240 - Human Resources	45,002.46	50,050.00	-5,047.54	-11.22%	45,002.46	50,050.00	-5,047.54	-11.22%
<b>Expense Total:</b>	<b>1,523,344.77</b>	<b>1,600,911.69</b>	<b>-77,566.92</b>	<b>-5.09%</b>	<b>1,523,344.77</b>	<b>1,600,911.69</b>	<b>-77,566.92</b>	<b>-5.09%</b>
<b>Fund 101 Surplus (Deficit):</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>
<b>Total Surplus (Deficit):</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>

**Fund Summary**

Fund	2024		2025		Jan. Variance		YTD Variance	
	Jan. Activity	Jan. Activity	Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	1,594,538.70	323,441.69	-1,271,097.01	-79.72%	1,594,538.70	323,441.69	-1,271,097.01	-79.72%
<b>Total Surplus (Deficit):</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>	<b>1,594,538.70</b>	<b>323,441.69</b>	<b>-1,271,097.01</b>	<b>-79.72%</b>



# Kelly Hall, Recorder of Deeds

Christian County, Missouri

Fee Allocation

Report Dates: 10/01/2024 to 12/31/2024

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$82,662.50
RECORDER TECHNOLOGY	100-000-4266	\$29,492.30
RECORDER USER FEE	100-000-4267	\$7,469.00
SHELTER FUND	100-000-4268	\$955.00
STATE USER FEE	100-000-4269	\$7,294.00
STATE POOL	100-000-4270	\$6,912.00
MISSOURI HOUSING TRUST	100-000-4271	\$10,368.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$2,865.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$1,988.00
CERF FUND	100-000-4285	\$25,613.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$1,876.00
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$570.14
OVERPAYMENTS	OVER	\$11.00
	<b>Total of Allocations</b>	<b>\$178,075.94</b>

**Kelly Hall, Recorder of Deeds**  
Christian County, Missouri

Monthly Activity Summary

Report Dates: 10/01/2024 to 12/31/2024

**Counts**

Copy Fees - \$1813.00  
eRecordings - \$121162.00  
Federal TaxLien - 10 Documents  
Federal TaxLien Releases - 4 Documents  
Land Instruments - 3430 Documents  
Land Non-Standard Fees - 7 Documents  
Marriage Certified Copy - 286 Documents  
Marriage License - 191 Documents  
Military Sep - 0 Documents  
Plats - 7 Documents  
State TaxLien - 0 Documents  
State TaxLien Releases & Expunge - 6 Documents  
Surveys - 24 Documents

**Kelly Hall, Recorder of Deeds**  
Christian County, Missouri

Fee Allocation

Report Dates: 01/01/2024 to 12/31/2024

Account Description	Account Code	Deposit Amount
GENERAL REVENUE	100-000-4265	\$327,685.50
RECORDER TECHNOLOGY	100-000-4266	\$121,973.39
RECORDER USER FEE	100-000-4267	\$31,066.00
SHELTER FUND	100-000-4268	\$3,285.00
STATE USER FEE	100-000-4269	\$29,766.00
STATE POOL	100-000-4270	\$28,452.00
MISSOURI HOUSING TRUST	100-000-4271	\$42,678.00
CHILDRENS TRUST (ML APP)	100-000-4272	\$9,855.00
CHILDRENS TRUST (ML CERT)	100-000-4273	\$7,098.00
CERF FUND	100-000-4285	\$104,469.00
GENERAL REVENUE - COPIES LAND	GENREV-COPY-LAND	\$8,630.00
GENERAL REVENUE - COPIES ML	GENREV-COPY-ML	\$2,031.14
OVERPAYMENTS	OVER	\$81.00
<b>Total of Allocations</b>		<b>\$717,070.03</b>

# Kelly Hall, Recorder of Deeds

Christian County, Missouri

Monthly Activity Summary

Report Dates: 01/01/2024 to 12/31/2024

## Counts

Copy Fees - \$8565.00

eRecordings - \$487137.00

Federal TaxLien - 32 Documents

Federal TaxLien Releases - 16 Documents

Land Instruments - 14079 Documents

Land Non-Standard Fees - 52 Documents

Marriage Certified Copy - \* Documents

Marriage License - 657 Documents

Military Sep - 11 Documents

Plats - 38 Documents

State TaxLien - 2 Documents

State TaxLien Releases & Expunge - 24 Documents

Surveys - 116 Documents

**CHRISTIAN COUNTY AND JOHNSON COUNTY  
INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT**

**THIS AGREEMENT** is entered into by and between Johnson County, Missouri, a political subdivision of the State of Missouri, and Christian County, Missouri, a political subdivision of the State of Missouri by and through the powers of each party's respective County's Commissioners.

**WHEREAS**, Article VI, Section 16 of the Missouri Constitution and Section 70.210 and 70.220, RSMo (2010) authorize governments to cooperate and contract with one another in various matters including combined competitive bidding procedure, to acquire goods and services from the lowest and best bidder; and

**WHEREAS**, both parties desire to cooperate with each other for the purpose of acquiring goods and services, in accordance with the competitive bidding requirements set forth in Section 50.660 RSMo., and to improve the efficiency and economy of the procurement process while reducing solicitation and procurement costs; and

**WHEREAS**, the parties are authorized and eligible to contract with governmental bodies and vendors to perform governmental functions and services, including the purchase of goods and services pursuant to Missouri Attorney General opinion NO. 28-86; and

**WHEREAS**, the parties to desire to contract with vendors under the terms of this cooperative purchasing agreement provided the awarded vendor agrees to the cooperative language with said contracts; and

**WHEREAS**, no financial obligation will exist between the two political subdivisions due to said contracts.

**NOW, THEREFORE**, the parties agree as follows:

1. The "WHEREAS" clauses stated above are incorporated herein by reference.
2. Use of Bid, Proposal, or Price Agreement
  - a. "Procuring Party" is defined as either Johnson County, Missouri or Christian County, Missouri which is a participant of this agreement who seeks to purchase goods or services from a vendor which was awarded a contract by one of the parties to this agreement subsequent to the completion of all applicable solicitation and procurement requirements set forth in Section 50.660 RSMo.
  - b. Each procuring party shall be solely responsible for their own purchase of goods and services under this agreement. A non-procuring party shall not be liable in any fashion for any violation of law or contract by a procuring part.
  - c. The procuring party shall not use this agreement as a method of obtaining additional concessions or reduced prices for similar goods and services outside the scope of this Intergovernmental Cooperative Agreement.
  - d. The exercise of any rights or remedies by the procuring party shall be the exclusive obligation of such procuring party.
  - e. The cooperative use of bids, proposals, or price agreements obtained by a party to this agreement shall be in accordance with the terms and conditions of the bid, proposal, or price agreement, including the awarded vendor agreeing to the cooperative language in said contract that was awarded, which will allow the other party to elect to purchase goods or services from the vendor at the same price and terms.
3. Payment Obligations: A procuring party will make timely payments to vendors for goods and services received in accordance with the terms and conditions of the procurement. Payment for goods and services, inspections and acceptance of goods and services ordered by the procuring party shall be the exclusive obligation of such procuring

party. Disputes between procuring party and vendor shall be resolved in accordance with the law and venue rules of the state of Missouri.

4. **Commencement Date:** This Agreement shall take effect after execution of the Intergovernmental Cooperative Purchasing Agreement by representatives of each participating party.
5. **Termination of Agreement:** This Agreement shall remain in effect until terminated by a party giving 30 days written notice to the other procuring party.
6. **Entire Agreement:** This Agreement and any attachments, as provided herein, constitute the complete Agreement between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.
7. **Changes and Amendments:** This Agreement may be amended only by written amendment executed by all parties, except that any alterations, additions, or deletions of this Agreement which are required by changes in Federal and State law or regulations are automatically incorporated into this Agreement without written amendment hereto and shall become effective on the date designated by such law or regulation.
8. **Severability:** All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect any other term of this Agreement, which shall continue in full force and effect.

THIS INSTRUMENT HAS BEEN EXECUTED IN TWO OR MORE ORIGINALS BY EXECUTION AND ATTACHMENT OF "PARTICIPATING AGENCY ENDORSEMENT AND AUTHORIZATION," AS APPLICABLE. ONCE EXECUTED, IT IS THE RESPONSIBILITY OF EACH PARTY TO FILE THIS AGREEMENT WITH THE COUNTY CLERK OF THE PARTY'S COUNTY.

PARTICIPATING AGENCY  
ENDORSEMENT AND AUTHORIZATION

The undersigned acknowledges, on behalf of Christian County, Missouri ("Participating Agency") that he/she has read and agrees to the general terms and conditions set forth in the enclosed Intergovernmental Cooperative Purchasing Agreement regulating the purchase of goods and services that from time to time are made available by a participating party and a Vendor awarded a contract after satisfying the competitive bidding requirements of Section 50.660 RSMo., and the vendor agreement to be bound by this Intergovernmental Cooperative Purchasing Agreement with regard to the pricing and sale of goods or services to the participating parties.

The undersigned further acknowledges that the purchase of goods and services under the provisions of the Intergovernmental Cooperative Purchasing Agreement is at the absolute discretion of the Participating Party and that the non-participating party shall not be held liable for any costs or damages incurred by or as a result of the actions of the Vendor or the other Participating Party. Upon award of a contract, the Vendor shall deal directly with the Participating Party concerning the placement of orders, disputes, invoicing and payment.

The undersigned affirms that he/she is duly authorized to sign this Participating Agency Endorsement and Authorization.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and affixed their seals this 6<sup>th</sup> day of February, 2025 at Christian County, Missouri.

DATED: 1-6-25 Lynn Morris  
Lynn Morris, Presiding Commissioner

DATED: \_\_\_\_\_ Absent  
Johnny Williams, Western Commissioner

DATED: 1-6-2025 Bradley Jackson  
Bradley Jackson, Eastern Commissioner

Attested By: N. Austin Fax

APPROVED AS TO FORM:  
N. Austin Fax, Attorney at Law  
901 St. Louis St 20<sup>th</sup> Floor  
Springfield, MO 65806 Phone:  
417-866-7777 Ext. 253 Fax: 417-866-1752

Attested by: Paula Brumfield  
Paula Brumfield  
County Clerk



PARTICIPATING AGENCY  
ENDORSEMENT AND AUTHORIZATION

The undersigned acknowledges, on behalf of Johnson County, Missouri ("Participating Agency") that he/she has read and agrees to the general terms and conditions set forth in the enclosed Intergovernmental Cooperative Purchasing Agreement regulating the purchase of goods and services that from time to time are made available by a participating party and a Vendor awarded a contract after satisfying the competitive bidding requirements of Section 50.660 RSMo., and the vendor agreement to be bound by this Intergovernmental Cooperative Purchasing Agreement with regard to the pricing and sale of goods or services to the participating parties.

The undersigned further acknowledges that the purchase of goods and services under the provisions of the Intergovernmental Cooperative Purchasing Agreement is at the absolute discretion of the Participating Party and that the non-participating party shall not be held liable for any costs or damages incurred by or as a result of the actions of the Vendor or the other Participating Party. Upon award of a contract, the Vendor shall deal directly with the Participating Party concerning the placement of orders, disputes, invoicing and payment.

The undersigned affirms that he/she is duly authorized to sign this Participating Agency Endorsement and Authorization.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and affixed their seals this 29 day of

January, 2025 at Johnson County, Missouri.

DATED: 1-28-25


  
\_\_\_\_\_  
Troy A. Matthews, Presiding Commissioner

DATED: 1-28-25

  
\_\_\_\_\_  
Rusty Sproat, Eastern District Commissioner

DATED: 1-28-25

  
\_\_\_\_\_  
Charles Kavanaugh, Western District Commissioner

Attested By:   
Diane Thompson  
County Clerk







# Christian County Commission

100 W. Church Street Room 100  
Ozark, Missouri 65721  
(417)582-4300

Lynn Morris  
Presiding Commissioner

Bradley A. Jackson  
Eastern Commissioner

Johnny Williams  
Western Commissioner

February 6, 2025

Dear OTO,

This letter is to notify you that the Christian County Commission has appointed the following individual to represent Christian County as the Citizen-at-Large for the Ozarks Transportation Organization.

Voting Member – Christian County Citizen-at-Large

**Mr. RJ Flores**  
**3435 N. 21<sup>st</sup> St.**  
**Ozark, MO 65721**  
**Office: (417) 551-9226**  
[rjflores@arcstarelectric.com](mailto:rjflores@arcstarelectric.com)

If you have any questions regarding this letter, please call (417) 582-4300.

Sincerely,

ABSENT

Johnny Williams  
Western Commissioner

Lynn Morris

Lynn Morris  
Presiding Commissioner

Bradley A. Jackson

Bradley A. Jackson  
Eastern Commissioner

## Karrie Stutesmun

---

**From:** Lynn Morris  
**Sent:** Monday, January 27, 2025 2:39 PM  
**To:** Karrie Stutesmun  
**Subject:** Fw: OTO Board

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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**From:** Bradley Jackson <bjackson@christiancountymo.gov>  
**Sent:** Monday, January 27, 2025 11:48:21 AM  
**To:** Lynn Morris <lmorris@christiancountymo.gov>; Johnny Williams <jwilliams@christiancountymo.gov>  
**Subject:** FW: OTO Board

Commissioner Morris,

I would like to submit RJ Flores for the recently vacated seat of the OTO Citizen at Large representing Christian County

I feel that he has the knowledge and experience to fill this seat immediately and be impactful. I request that you add this appointment to the next available agenda. I will also submit the most recently used appointment letter as a draft in a different email.

Thank you,

**Bradley A. Jackson**  
Associate Commissioner  
Christian County, Mo

**Please do not respond to this email as that would be a Sunshine Law Violation**

**From:** RJ Flores <rjflores@arcstarelectric.com>  
**Sent:** Monday, January 27, 2025 9:53 AM  
**To:** Bradley Jackson <bjackson@christiancountymo.gov>  
**Subject:** OTO Board

**Caution:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Commissioner Jackson,

I would like to be considered for the "Citizen at Large" position with the Ozark Transportation Organization that has recently become available.

Over the last 10 years I have been involved with local government in different capacities. This includes Planning and Zoning, Ward 1 Alderman for the City of Ozark, and Interim Mayor for the City of Ozark. During that time frame I saw first hand how much of an impact OTO has on our local communities and how vital it is. I believe that my experience and passion for trails and transportation would be of use.

If you have any questions or concerns, please let me know. I appreciate your consideration.

Thanks,

--

**RJ Flores**

**CEO/Owner**

3435 N 21st St

Ozark, MO 65721

**CELL:** 417-425-3817

**OFFICE:** 417-551-9226

