

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 1/12th 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
Total	18,485,100



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 01/31/2025

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



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
Fund: 101 - Christian County General Fund							
Revenue							
	22,512,816.00	22,512,816.00	1,924,353.38	1,924,353.38	0.00	-20,588,462.62	8.55%
Revenue Total:	22,512,816.00	22,512,816.00	1,924,353.38	1,924,353.38	0.00	-20,588,462.62	8.55%
Expense							
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%
Expense Total:	30,053,292.27	30,070,142.27	1,600,911.69	1,600,911.69	862,365.94	27,606,864.64	8.19%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	323,441.69	323,441.69	-862,365.94	7,018,402.02	7.13%
Fund: 201 - Co. Law Enforcement							
Revenue							
	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%
Expense							
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%
Fund: 205 - Federal Forfeiture I							
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%
Expense							
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%
Fund: 208 - Law Enforcement Training							
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%
Expense							
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%
Fund: 210 - Civil Process							
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%
Expense							
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%
Fund: 212 - Inmate Prisoner Detainee Security							
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%
Expense							
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%
Expense Total:	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	-400.00	-400.00	1,204.04	1,204.04	0.00	1,604.04	-301.01%
Fund: 215 - Sheriff's Conceal Carry Revenue	54,000.00	54,000.00	3,640.00	3,640.00	0.00	-50,360.00	6.74%
Revenue Surplus (Deficit):	54,000.00	54,000.00	3,640.00	3,640.00	0.00	-50,360.00	6.74%
Expense	52,542.91	52,542.91	2,059.56	2,059.56	0.00	50,483.35	3.92%
600 - Expenses - Payroll	87,000.00	87,000.00	1,006.00	1,006.00	3,614.19	82,379.81	5.31%
610 - Expenses - Other	Expense Total:	139,542.91	3,065.56	3,065.56	3,614.19	132,863.16	4.79%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	574.44	574.44	-3,614.19	82,503.16	3.55%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	270.00	270.00	0.00	-3,230.00	7.71%
Revenue Surplus (Deficit):	3,500.00	3,500.00	270.00	270.00	0.00	-3,230.00	7.71%
Expense	3,500.00	3,500.00	270.00	270.00	0.00	3,230.00	7.71%
800 - Disbursements	Expense Total:	3,500.00	270.00	270.00	0.00	3,230.00	7.71%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC Revenue	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	0.00%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	0.00%
Expense	10,000.00	10,000.00	0.00	0.00	98.76	9,901.24	0.99%
610 - Expenses - Other	Expense Total:	10,000.00	0.00	0.00	98.76	9,901.24	0.99%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	0.00	-98.76	6,901.24	1.41%
Fund: 221 - Road Sales Tax Revenue	6,200,000.00	6,200,000.00	449,386.88	449,386.88	0.00	-5,750,613.12	7.25%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	449,386.88	449,386.88	0.00	-5,750,613.12	7.25%
Expense	622,000.00	622,000.00	7,970.29	7,970.29	0.00	614,029.71	1.28%
610 - Expenses - Other	5,000,000.00	5,000,000.00	450,863.89	450,863.89	0.00	4,549,136.11	9.02%
800 - Disbursements	Expense Total:	5,622,000.00	458,834.18	458,834.18	0.00	5,163,165.82	8.16%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	-9,447.30	-9,447.30	0.00	-587,447.30	-1.63%

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
Fund: 222 - CART 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%
Fund: 231 - Common I 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%
Fund: 232 - Common II 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%
Fund: 233 - Bridge 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%
Fund: 235 - Road & Bridge Capital Requests 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%
Expense							
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%
Expense Total:	9,525,000.00	9,525,000.00	13,701.25	13,701.25	3,436,228.22	6,075,070.53	36.22%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-13,701.25	-13,701.25	-3,436,228.22	5,460,070.53	38.72%
Fund: 241 - Assessment							
Revenue							
	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%
Expense							
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%
Expense Total:	1,586,986.26	1,586,986.26	81,933.31	81,933.31	28,811.33	1,476,241.62	6.98%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-76,389.18	-76,389.18	-28,811.33	162,509.15	39.30%
Fund: 250 - LEST							
Revenue							
	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%
Expense							
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%
Expense Total:	3,025,000.00	3,025,000.00	282,572.64	282,572.64	0.00	2,742,427.36	9.34%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	-57,879.98	-57,879.98	0.00	-314,879.98	-22.52%
Fund: 255 - LERF							
Revenue							
	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%
Expense							
610 - Expenses - Other	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
Expense Total:	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
Fund: 255 - LERF Surplus (Deficit):	-90,500.00	-90,500.00	1,987.49	1,987.49	0.00	92,487.49	-2.20%

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
Fund: 256 - Building Capital Fund							
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%
Fund: 260 - P.A. Training							
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%
Fund: 265 - Delinquent Taxes							
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%
Fund: 268 - Adm. Handling Cost							
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%
Fund: 269 - Law Library							
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
Expense							
610 - Expenses - Other	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%
Expense Total:	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%
Fund: 269 - Law Library Surplus (Deficit):	-10,380.00	-10,380.00	0.00	0.00	0.00	10,380.00	0.00%
Fund: 271 - Record Retention							
Revenue	37,760.00	37,760.00	2,510.00	2,510.00	0.00	-35,250.00	6.65%
Revenue Surplus (Deficit):	37,760.00	37,760.00	2,510.00	2,510.00	0.00	-35,250.00	6.65%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	0.00	0.00	82,000.00	0.00%
Expense Total:	82,000.00	82,000.00	0.00	0.00	0.00	82,000.00	0.00%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	2,510.00	2,510.00	0.00	46,750.00	-5.67%
Fund: 272 - Record Technology							
Revenue	135,000.00	135,000.00	8,622.28	8,622.28	0.00	-126,377.72	6.39%
Revenue Surplus (Deficit):	135,000.00	135,000.00	8,622.28	8,622.28	0.00	-126,377.72	6.39%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	3,733.67	3,733.67	188.00	140,078.33	2.72%
Expense Total:	144,000.00	144,000.00	3,733.67	3,733.67	188.00	140,078.33	2.72%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	4,888.61	4,888.61	-188.00	13,700.61	-52.23%
Fund: 275 - Tax Maintenance							
Revenue	182,000.00	182,000.00	0.00	0.00	0.00	-182,000.00	0.00%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	0.00	0.00	-182,000.00	0.00%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	0.00	0.00	249,200.00	0.00%
Expense Total:	249,200.00	249,200.00	0.00	0.00	0.00	249,200.00	0.00%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	0.00	0.00	67,200.00	0.00%
Fund: 280 - Building Inspection							
Revenue	344,000.00	344,000.00	22,496.82	22,496.82	0.00	-321,503.18	6.54%
Revenue Surplus (Deficit):	344,000.00	344,000.00	22,496.82	22,496.82	0.00	-321,503.18	6.54%
Expense							
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%
Expense Total:	730,596.31	730,596.31	17,633.41	17,633.41	18,437.77	694,525.13	4.94%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	4,863.41	4,863.41	-18,437.77	373,021.95	3.51%

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
Fund: 285 - County Elections							
Revenue							
	326,000.00	326,000.00	0.00	0.00	0.00	-326,000.00	0.00%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	0.00	0.00	-326,000.00	0.00%
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%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	0.00	0.00	-2,000.00	0.00%
Fund: 288 - Elections 5%							
Revenue							
	26,500.00	26,500.00	0.00	0.00	0.00	-26,500.00	0.00%
Revenue Surplus (Deficit):	26,500.00	26,500.00	0.00	0.00	0.00	-26,500.00	0.00%
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%
Fund: 288 - Elections 5% Surplus (Deficit):	10,150.00	10,150.00	0.00	0.00	0.00	-10,150.00	0.00%
Fund: 289 - HAVA							
Revenue							
	65,480.00	65,480.00	0.00	0.00	0.00	-65,480.00	0.00%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	0.00	0.00	-65,480.00	0.00%
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%
Fund: 289 - HAVA Surplus (Deficit):	1,780.00	1,780.00	0.00	0.00	0.00	-1,780.00	0.00%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,630.00	22,630.00	0.00	0.00	0.00	-22,630.00	0.00%
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	0.00	0.00	-22,630.00	0.00%
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%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	0.00	0.00	0.00	-167.18	0.00%
Fund: 430 - River Downs West NID							
Revenue							
	41,800.00	41,800.00	0.00	0.00	0.00	-41,800.00	0.00%
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	0.00	0.00	-41,800.00	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
Expense							
610 - Expenses - Other	43,675.65	43,675.65	0.00	0.00	0.00	43,675.65	0.00%
Expense Total:	43,675.65	43,675.65	0.00	0.00	0.00	43,675.65	0.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	-1,875.65	-1,875.65	0.00	0.00	0.00	1,875.65	0.00%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	629,975.00	629,975.00	0.00	0.00	0.00	-629,975.00	0.00%
Revenue Surplus (Deficit):	629,975.00	629,975.00	0.00	0.00	0.00	-629,975.00	0.00%
Expense							
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%
Expense Total:	629,975.00	629,975.00	0.00	0.00	0.00	629,975.00	0.00%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 560 - ARPA Funds							
Revenue							
	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
Revenue Surplus (Deficit):	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
Expense							
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%
Expense Total:	2,640,000.00	2,640,000.00	173,192.24	173,192.24	2,712,765.92	-245,958.16	109.32%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-173,192.24	-173,192.24	-2,712,765.92	-495,958.16	120.75%
Report Surplus (Deficit):	-20,633,774.40	-20,950,624.40	-390,703.66	-390,703.66	-10,570,582.94	9,989,337.80	52.32%

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 Reqt	-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
Report Surplus (Deficit):	-20,633,774.40	-20,950,624.40	-390,703.66	-390,703.66	-10,570,582.94	9,989,337.80



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 %
Fund: 101 - Christian County General Fund									
Revenue									
<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 /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<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%
	Revenue Total:	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%

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%
	Department 010 - Commission Total:	24,875.19	24,298.54	576.65	2.32%	24,875.19	24,298.54	576.65	2.32%

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%
	Department 020 - County Clerk Total:	21,150.05	15,804.61	5,345.44	25.27%	21,150.05	15,804.61	5,345.44	25.27%

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

		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<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%
Department 030 - Elections Total:		28,539.87	14,122.62	14,417.25	50.52%	28,539.87	14,122.62	14,417.25	50.52%
Department: 040 - Facilities Management									
<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%
Department 040 - Facilities Management Total:		106,941.29	103,786.28	3,155.01	2.95%	106,941.29	103,786.28	3,155.01	2.95%
Department: 050 - Sheriff									
<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%
Department 050 - Sheriff Total:		704,842.85	773,464.01	-68,621.16	-9.74%	704,842.85	773,464.01	-68,621.16	-9.74%
Department: 060 - Treasurer									
<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%
Department 060 - Treasurer Total:		13,212.06	14,642.56	-1,430.50	-10.83%	13,212.06	14,642.56	-1,430.50	-10.83%
Department: 070 - Collector									
<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%
Department 070 - Collector Total:		28,691.94	32,333.33	-3,641.39	-12.69%	28,691.94	32,333.33	-3,641.39	-12.69%
Department: 090 - Recorder									
<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

		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	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%
Department 090 - Recorder Total:		21,794.11	21,337.12	456.99	2.10%	21,794.11	21,337.12	456.99	2.10%
Department: 110 - Consolidated Courts									
<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%
Department 110 - Consolidated Courts Total:		18,814.26	13,306.64	5,507.62	29.27%	18,814.26	13,306.64	5,507.62	29.27%
Department: 121 - 38th Circuit Associate Division No. 1									
<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%
Department 121 - 38th Circuit Associate Division No. 1 Total:		13,041.35	14,434.73	-1,393.38	-10.68%	13,041.35	14,434.73	-1,393.38	-10.68%
Department: 122 - 38th Circuit Associate Division No. 2									
<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%
Department 122 - 38th Circuit Associate Division No. 2 Total:		121.97	122.17	-0.20	-0.16%	121.97	122.17	-0.20	-0.16%
Department: 130 - Public Administrator									
<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%

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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>101-130-51230</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%
Department 130 - Public Administrator Total:		17,215.95	19,355.78	-2,139.83	-12.43%	17,215.95	19,355.78	-2,139.83	-12.43%
Department: 140 - Prosecuting Attorney									
<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%
Department 140 - Prosecuting Attorney Total:		183,606.77	202,300.63	-18,693.86	-10.18%	183,606.77	202,300.63	-18,693.86	-10.18%
Department: 150 - Juvenile Office									
<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	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<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%
Department 150 - Juvenile Office Total:		40,197.20	37,316.21	2,880.99	7.17%	40,197.20	37,316.21	2,880.99	7.17%
Department: 160 - Coroner									
<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%
Department 160 - Coroner Total:		7,834.81	8,466.82	-632.01	-8.07%	7,834.81	8,466.82	-632.01	-8.07%
Department: 170 - County Misc & Operations									
<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%
Department 170 - County Misc & Operations Total:		153,566.80	169,157.44	-15,590.64	-10.15%	153,566.80	169,157.44	-15,590.64	-10.15%
Department: 180 - University Extension									
<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%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	6,870.83	6,870.83	0.00	0.00%
Department: 190 - Emergency Management									
<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%

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		2024	2025	Jan. Variance		2024	2025	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<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%
Department 190 - Emergency Management Total:		31,114.19	22,601.22	8,512.97	27.36%	31,114.19	22,601.22	8,512.97	27.36%
Department: 200 - Planning & Development									
<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%
Department 200 - Planning & Development Total:		30,804.66	33,490.34	-2,685.68	-8.72%	30,804.66	33,490.34	-2,685.68	-8.72%
Department: 210 - Auditor									
<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%
Department 210 - Auditor Total:		16,156.33	14,656.27	1,500.06	9.28%	16,156.33	14,656.27	1,500.06	9.28%
Department: 230 - Recycle									
<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%

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>101-230-51210</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%
Department 230 - Recycle Total:		8,949.83	8,993.54	-43.71	-0.49%	8,949.83	8,993.54	-43.71	-0.49%
Department: 240 - Human Resources									
<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%
Department 240 - Human Resources Total:		45,002.46	50,050.00	-5,047.54	-11.22%	45,002.46	50,050.00	-5,047.54	-11.22%
Expense Total:		1,523,344.77	1,600,911.69	-77,566.92	-5.09%	1,523,344.77	1,600,911.69	-77,566.92	-5.09%
Fund 101 Surplus (Deficit):		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%
Total Surplus (Deficit):		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%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2025

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 %
Fund: 101 - Christian County General Fund								
Revenue								
	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%
Revenue Total:	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%
Expense								
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%
Expense Total:	1,523,344.77	1,600,911.69	-77,566.92	-5.09%	1,523,344.77	1,600,911.69	-77,566.92	-5.09%
Fund 101 Surplus (Deficit):	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%
Total Surplus (Deficit):	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%

Fund Summary

Fund	2024	2025	Jan. Variance		2024	2025	YTD Variance	
	Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	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%
Total Surplus (Deficit):	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%