

Auditor's Report

February 2025

SUMMARY:

General Revenue Fund Balance \$12.358 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 17%) most offices and departments are within that range. The Auditor's office monitors budgets daily and will notify the offices/departments of any alarming trends.

Fund Balances for Commission Controlled Funds (as of 2/28/2025) without bank interest):

General Revenue (Restricted and Unrestricted) 101	12,358,575
County Law Enforcement 201	4,774,509
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	443,487
Building Capital Fund	781,853
ARPA Funds 560	2,454,992
Total	20,813,416



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 02/28/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	12,358,520.89	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	12,358,575.81	<u>12,358,575.81</u>
Liability			
21000	Accounts Payable Pending	111,509.07	
22143	PR Benefit Plans Payable	-24,577.17	
22205	SUTA Payable	4,098.77	
22265	LAGERS Payable	-347,013.28	
	Total Liability:	-255,982.61	
Equity			
30400	Fund Balance - Assigned to Court Building	636,172.45	
30500	Fund Balance - General Fund Non-Assigne	10,060,657.44	
	Total Beginning Equity:	10,696,829.89	
Total Revenue		5,503,033.22	
Total Expense		3,585,304.69	
	Total Equity and Current Surplus (Deficit):	12,614,558.42	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>12,358,575.81</u>



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	14,347.23	668,885.33	654,538.10	4,562.12%	633,147.28	668,885.33	35,738.05	5.64%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	12,471.92	11,784.31	-687.61	-5.51%
<u>101-41310</u>	Sales Tax	527,027.16	547,086.38	20,059.22	3.81%	1,038,034.40	996,473.21	-41,561.19	-4.00%
<u>101-41311</u>	Marijuana Sales Tax	22,645.11	25,325.56	2,680.45	11.84%	37,772.99	59,144.97	21,371.98	56.58%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	107.56	88.91	-18.65	-17.34%
<u>101-41910</u>	Delinquent Tax Fees	0.00	124.23	124.23	0.00%	0.00	124.23	124.23	0.00%
<u>101-42290</u>	County Clerk Fees	299.79	695.40	395.61	131.96%	869.29	1,192.97	323.68	37.23%
<u>101-43111</u>	HIDTA Grant	372.08	1,068.48	696.40	187.16%	4,934.90	2,747.52	-2,187.38	-44.32%
<u>101-43411</u>	Miscellaneous Grants	300.00	344,776.80	344,476.80	114,825.60%	300.00	344,776.80	344,476.80	114,825.60%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	2,162.95	0.00	-2,162.95	-100.00%	20,468.78	56,542.84	36,074.06	176.24%
<u>101-43414</u>	VOCA Grant	16,378.82	0.00	-16,378.82	-100.00%	27,717.81	15,381.55	-12,336.26	-44.51%
<u>101-43415</u>	HB 224 Grant	0.00	1,054.45	1,054.45	0.00%	4,628.50	1,961.94	-2,666.56	-57.61%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	0.00	0.00	0.00	0.00%	9,238.17	0.00	-9,238.17	-100.00%
<u>101-43417</u>	Emergency Management Grants	0.00	868.00	868.00	0.00%	13,841.53	24,303.78	10,462.25	75.59%
<u>101-43419</u>	STOP Grant	0.00	4,289.80	4,289.80	0.00%	0.00	10,020.08	10,020.08	0.00%
<u>101-43421</u>	Juvenile	17,439.52	0.00	-17,439.52	-100.00%	17,439.52	21,991.09	4,551.57	26.10%
<u>101-44110</u>	Associate Division I Fees	0.00	0.00	0.00	0.00%	120.00	153.00	33.00	27.50%
<u>101-44111</u>	Circuit Clerk Fees	6,353.25	7,294.27	941.02	14.81%	12,178.71	13,944.51	1,765.80	14.50%
<u>101-44119</u>	Public Administrator Fees	0.00	9,747.50	9,747.50	0.00%	2,190.00	12,437.50	10,247.50	467.92%
<u>101-44120</u>	Recorder of Deeds Fees	22,599.25	22,615.00	15.75	0.07%	45,879.00	50,838.14	4,959.14	10.81%
<u>101-44130</u>	Planning & Development Fees	4,995.44	4,575.00	-420.44	-8.42%	10,350.13	10,917.96	567.83	5.49%
<u>101-44194</u>	Collector Commissions & Fees	59,413.42	990,366.78	930,953.36	1,566.91%	936,311.05	990,366.78	54,055.73	5.77%
<u>101-44224</u>	Fees for HB 2224	1,152.00	2,650.00	1,498.00	130.03%	2,632.00	4,378.50	1,746.50	66.36%
<u>101-44232</u>	Inmate Medical Fees	0.00	0.00	0.00	0.00%	2,629.22	0.00	-2,629.22	-100.00%
<u>101-44233</u>	Prisoner Board	128.50	216.00	87.50	68.09%	1,700.05	236.00	-1,464.05	-86.12%
<u>101-44235</u>	Criminal Costs	0.00	0.00	0.00	0.00%	27,460.95	0.00	-27,460.95	-100.00%
<u>101-44236</u>	Prisoner INS	89,527.19	118,275.00	28,747.81	32.11%	180,419.27	259,737.52	79,318.25	43.96%
<u>101-44290</u>	Sheriff's Fees	384.00	947.00	563.00	146.61%	912.00	1,563.50	651.50	71.44%
<u>101-44413</u>	Recycle	0.00	704.23	704.23	0.00%	0.00	1,809.60	1,809.60	0.00%
<u>101-44631</u>	Child Support Reimbursement	0.00	1,145.49	1,145.49	0.00%	0.00	1,145.49	1,145.49	0.00%
<u>101-46611</u>	Interest	44,967.98	79,857.93	34,889.95	77.59%	192,734.75	231,045.62	38,310.87	19.88%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	0.00	200.00	200.00	0.00%
<u>101-48100</u>	Rent	0.00	13,800.00	13,800.00	0.00%	0.00	13,800.00	13,800.00	0.00%
<u>101-48101</u>	Miscellaneous Revenue	1,802.69	957.32	-845.37	-46.89%	3,333.20	3,464.01	130.81	3.92%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-48102</u>	Expense Reimbursement	2,592.67	439.50	-2,153.17	-83.05%	3,403.44	1,436.92	-1,966.52	-57.78%
<u>101-48103</u>	LAGERS - Health Department	4,502.84	5,948.66	1,445.82	32.11%	8,902.02	11,349.73	2,447.71	27.50%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	0.00	34,713.27	34,713.27	0.00%
<u>101-48105</u>	Expense Reimbursement-SHF	718.00	0.00	-718.00	-100.00%	1,468.00	500.00	-968.00	-65.94%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	11,834.79	13,093.08	1,258.29	10.63%	24,505.50	24,666.15	160.65	0.66%
<u>101-48310</u>	Sale of Assets	0.00	0.00	0.00	0.00%	0.00	14,665.06	14,665.06	0.00%
<u>101-49201</u>	Transfer In - Cole Reimbursement	153,418.93	404,182.98	250,764.05	163.45%	521,084.02	1,075,231.66	554,147.64	106.35%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	337,453.61	226,440.13	-111,013.48	-32.90%	602,213.90	509,012.77	-93,201.13	-15.48%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	19,970.62	20,000.00	29.38	0.15%
<u>101-49560</u>	TRANSFERS IN ARPA	31,377.63	0.00	-31,377.63	-100.00%	70,707.84	0.00	-70,707.84	-100.00%
	Revenue Total:	1,374,194.85	3,497,430.30	2,123,235.45	154.51%	4,492,078.32	5,503,033.22	1,010,954.90	22.51%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	34,780.80	35,824.16	-1,043.36	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,857.58	0.00	2,857.58	100.00%	4,862.91	0.00	4,862.91	100.00%
<u>101-010-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	1,561.26	2,174.88	-613.62	-39.30%
<u>101-010-51220</u>	FICA	1,509.94	1,365.92	144.02	9.54%	2,993.75	2,731.84	261.91	8.75%
<u>101-010-51230</u>	Lagers	2,034.66	1,441.00	593.66	29.18%	4,069.32	3,590.46	478.86	11.77%
<u>101-010-51250</u>	Unemployment Insurance	12.40	0.00	12.40	100.00%	22.99	0.00	22.99	100.00%
<u>101-010-52500</u>	Dues	0.00	110.00	-110.00	0.00%	300.00	110.00	190.00	63.33%
<u>101-010-52530</u>	Phone	323.15	122.16	200.99	62.20%	847.53	365.65	481.88	56.86%
<u>101-010-52580</u>	Mileage	192.96	204.40	-11.44	-5.93%	192.96	398.70	-205.74	-106.62%
<u>101-010-52590</u>	Training	95.23	814.75	-719.52	-755.56%	295.23	1,939.75	-1,644.52	-557.03%
<u>101-010-53600</u>	Office Expense	353.58	311.43	42.15	11.92%	759.18	1,655.90	-896.72	-118.12%
<u>101-010-53605</u>	Postage	0.00	2,263.82	-2,263.82	0.00%	0.00	2,265.20	-2,265.20	0.00%
<u>101-010-53618</u>	Small Equipment	0.00	418.94	-418.94	0.00%	0.00	418.94	-418.94	0.00%
<u>101-010-53619</u>	Late Fees	565.94	0.00	565.94	100.00%	565.94	0.00	565.94	100.00%
	Department 010 - Commission Total:	26,376.68	26,051.94	324.74	1.23%	51,251.87	51,475.48	-223.61	-0.44%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	11,853.36	12,208.96	-355.60	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	9,224.96	7,658.24	1,566.72	16.98%	17,723.91	12,054.81	5,669.10	31.99%
<u>101-020-51210</u>	Health Insurance	2,081.68	1,631.17	450.51	21.64%	4,163.36	2,881.73	1,281.63	30.78%
<u>101-020-51220</u>	FICA	1,133.77	1,039.05	94.72	8.35%	2,211.99	1,830.16	381.83	17.26%
<u>101-020-51230</u>	Lagers	1,473.21	1,517.11	-43.90	-2.98%	2,937.19	2,777.23	159.96	5.45%
<u>101-020-51250</u>	Unemployment Insurance	47.80	20.04	27.76	58.08%	91.78	31.52	60.26	65.66%
<u>101-020-52432</u>	Software Maintenance & Licenses	975.00	294.95	680.05	69.75%	975.00	1,338.20	-363.20	-37.25%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	0.00	1,050.00	100.00%
<u>101-020-52530</u>	Phone	132.02	144.72	-12.70	-9.62%	264.06	281.93	-17.87	-6.77%
<u>101-020-52590</u>	Training	0.00	450.00	-450.00	0.00%	0.00	450.00	-450.00	0.00%
<u>101-020-53600</u>	Office Expense	393.10	197.32	195.78	49.80%	1,013.10	483.04	530.06	52.32%
<u>101-020-53605</u>	Postage	59.89	53.69	6.20	10.35%	314.41	77.80	236.61	75.26%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
Department 020 - County Clerk Total:		21,448.11	19,110.77	2,337.34	10.90%	42,598.16	34,915.38	7,682.78	18.04%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	5,616.00	6,492.31	-876.31	-15.60%	11,232.00	14,623.77	-3,391.77	-30.20%
<u>101-030-51210</u>	Health Insurance	1,040.84	1,087.43	-46.59	-4.48%	2,081.68	2,555.47	-473.79	-22.76%
<u>101-030-51220</u>	FICA	424.96	488.32	-63.36	-14.91%	849.92	1,100.46	-250.54	-29.48%
<u>101-030-51230</u>	Lagers	657.08	779.08	-122.00	-18.57%	1,314.16	1,754.85	-440.69	-33.53%
<u>101-030-51250</u>	Unemployment Insurance	29.32	16.86	12.46	42.50%	58.64	37.98	20.66	35.23%
<u>101-030-52312</u>	Canvassing	0.00	624.39	-624.39	0.00%	20,611.03	624.39	19,986.64	96.97%
<u>101-030-52432</u>	Software Maintenance & Licenses	75.00	0.00	75.00	100.00%	75.00	75.00	0.00	0.00%
<u>101-030-52530</u>	Phone	132.02	144.72	-12.70	-9.62%	264.06	281.93	-17.87	-6.77%
<u>101-030-53600</u>	Office Expense	245.30	373.06	-127.76	-52.08%	273.90	791.82	-517.92	-189.09%
<u>101-030-53605</u>	Postage	1,425.48	647.89	777.59	54.55%	1,425.48	2,431.01	-1,005.53	-70.54%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
Department 030 - Elections Total:		9,646.00	10,654.06	-1,008.06	-10.45%	38,185.87	24,776.68	13,409.19	35.12%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	21,062.62	21,123.05	-60.43	-0.29%	41,529.07	41,748.04	-218.97	-0.53%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	5,204.20	5,437.20	-233.00	-4.48%
<u>101-040-51220</u>	FICA	1,576.22	1,564.70	11.52	0.73%	3,106.86	3,091.30	15.56	0.50%
<u>101-040-51230</u>	Lagers	2,464.32	2,534.76	-70.44	-2.86%	4,858.90	5,009.75	-150.85	-3.10%
<u>101-040-51250</u>	Unemployment Insurance	108.78	54.02	54.76	50.34%	214.41	106.72	107.69	50.23%
<u>101-040-51270</u>	Uniforms	140.97	142.44	-1.47	-1.04%	852.66	357.56	495.10	58.07%
<u>101-040-52410</u>	Utilities	31,020.89	18,785.56	12,235.33	39.44%	90,550.83	81,156.40	9,394.43	10.37%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	0.00	198.75	-198.75	0.00%	248.07	3,692.72	-3,444.65	-1,388.58%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	751.62	-751.62	0.00%	126.72	766.62	-639.90	-504.97%
<u>101-040-52438</u>	Building Repairs & Maintenance	16,162.06	24,446.50	-8,284.44	-51.26%	29,037.87	41,639.61	-12,601.74	-43.40%
<u>101-040-52439</u>	Elevator Maintenance	2,894.03	1,957.02	937.01	32.38%	4,380.77	3,914.04	466.73	10.65%
<u>101-040-52530</u>	Phone	159.34	0.00	159.34	100.00%	240.13	64.87	175.26	72.99%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%
<u>101-040-53600</u>	Office Expense	24.39	24.43	-0.04	-0.16%	48.78	511.29	-462.51	-948.15%
<u>101-040-53610</u>	Custodian Supplies	2,559.43	1,522.11	1,037.32	40.53%	6,557.56	4,192.07	2,365.49	36.07%
<u>101-040-53626</u>	Fuel Expense	549.69	515.90	33.79	6.15%	1,109.30	980.72	128.58	11.59%
<u>101-040-54750</u>	Equipment	0.00	1,975.00	-1,975.00	0.00%	0.00	1,975.00	-1,975.00	0.00%
Department 040 - Facilities Management Total:		81,324.84	78,314.46	3,010.38	3.70%	188,266.13	194,643.91	-6,377.78	-3.39%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	9,613.16	10,055.38	-442.22	-4.60%	19,226.32	20,110.76	-884.44	-4.60%
<u>101-050-51120</u>	Salary Other-Sheriff	366,555.38	400,194.90	-33,639.52	-9.18%	728,072.37	810,595.76	-82,523.39	-11.33%
<u>101-050-51210</u>	Health Insurance	39,812.15	47,575.52	-7,763.37	-19.50%	78,323.25	95,966.61	-17,643.36	-22.53%
<u>101-050-51220</u>	FICA	27,830.04	30,240.79	-2,410.75	-8.66%	55,316.41	61,191.95	-5,875.54	-10.62%
<u>101-050-51230</u>	Lagers	32,498.66	42,072.23	-9,573.57	-29.46%	65,244.77	85,534.82	-20,290.05	-31.10%
<u>101-050-51250</u>	Unemployment Insurance	1,849.33	975.21	874.12	47.27%	3,698.73	2,018.44	1,680.29	45.43%

Prior-Year Comparative Income Statement

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		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-050-51270</u>	Uniforms	8,521.90	4,083.83	4,438.07	52.08%	9,572.82	6,059.22	3,513.60	36.70%
<u>101-050-51280</u>	Staff Meals- Jail	170.44	64.75	105.69	62.01%	227.47	300.79	-73.32	-32.23%
<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	43,587.20	60,972.30	-17,385.10	-39.89%	81,518.39	121,944.60	-40,426.21	-49.59%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	2,696.46	801.27	1,895.19	70.28%	2,875.40	1,013.61	1,861.79	64.75%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	6,686.79	6,763.65	-76.86	-1.15%	12,817.86	29,239.44	-16,421.58	-128.11%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	0.00	9,450.00	-9,450.00	0.00%	7.75	11,100.00	-11,092.25	-143,125.81%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	50,000.00	-50,000.00	0.00%	0.00	100,000.00	-100,000.00	0.00%
<u>101-050-52530</u>	Phone	7,019.18	1,434.30	5,584.88	79.57%	14,055.77	6,558.71	7,497.06	53.34%
<u>101-050-53600</u>	Office Expense	2,546.31	2,926.02	-379.71	-14.91%	5,427.97	5,739.73	-311.76	-5.74%
<u>101-050-53605</u>	Postage	135.76	196.49	-60.73	-44.73%	347.51	396.16	-48.65	-14.00%
<u>101-050-53610</u>	Enforcement Supplies	311.86	5,454.97	-5,143.11	-1,649.17%	1,895.86	6,093.45	-4,197.59	-221.41%
<u>101-050-53612</u>	Jail Supplies	0.00	0.00	0.00	0.00%	1,325.81	2,931.50	-1,605.69	-121.11%
<u>101-050-53616</u>	Other Grant Expense	52,814.40	400,034.81	-347,220.41	-657.44%	123,959.68	414,034.81	-290,075.13	-234.01%
<u>101-050-53617</u>	Investigative Expense	316.40	348.00	-31.60	-9.99%	3,377.80	954.00	2,423.80	71.76%
<u>101-050-53618</u>	Small Equipment	19,862.35	485.49	19,376.86	97.56%	28,860.60	3,143.96	25,716.64	89.11%
<u>101-050-53626</u>	Fuel Expense	12,691.45	17,679.29	-4,987.84	-39.30%	24,723.13	32,420.87	-7,697.74	-31.14%
<u>101-050-53635</u>	Prisoner Food & Board	40,775.75	30,830.25	9,945.50	24.39%	66,192.16	87,264.72	-21,072.56	-31.84%
<u>101-050-54750</u>	Equipment	1,244.92	0.00	1,244.92	100.00%	1,244.92	0.00	1,244.92	100.00%
<u>101-050-54752</u>	Vehicle Purchases	27,574.50	42,340.16	-14,765.66	-53.55%	27,574.50	43,569.12	-15,994.62	-58.01%
<u>101-050-54755</u>	Computer Hardware	7,174.03	0.00	7,174.03	100.00%	10,789.82	0.00	10,789.82	100.00%
<u>101-050-54756</u>	Computer Software	1,067.40	0.00	1,067.40	100.00%	49,609.80	48,484.52	1,125.28	2.27%
<u>101-050-57509</u>	Fees for HB 2224	1,152.00	2,650.00	-1,498.00	-130.03%	2,632.00	4,378.50	-1,746.50	-66.36%
<u>101-050-57800</u>	K-9 Unit Expense	196.90	157.48	39.42	20.02%	628.70	621.38	7.32	1.16%
Department 050 - Sheriff Total:		714,704.72	1,167,787.09	-453,082.37	-63.39%	1,419,547.57	2,001,667.43	-582,119.86	-41.01%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	11,853.36	12,208.96	-355.60	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,447.70	3,010.54	437.16	12.68%	6,895.40	8,456.57	-1,561.17	-22.64%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	2,081.68	2,174.88	-93.20	-4.48%
<u>101-060-51220</u>	FICA	656.34	639.23	17.11	2.61%	1,312.68	1,464.79	-152.11	-11.59%
<u>101-060-51230</u>	Lagers	1,096.80	732.54	364.26	33.21%	2,193.60	1,614.23	579.37	26.41%
<u>101-060-51250</u>	Unemployment Insurance	14.52	7.85	6.67	45.94%	29.04	15.56	13.48	46.42%
<u>101-060-52530</u>	Phone	49.02	49.11	-0.09	-0.18%	98.06	98.23	-0.17	-0.17%
<u>101-060-53600</u>	Office Expense	39.99	39.99	0.00	0.00%	108.82	107.08	1.74	1.60%
<u>101-060-53605</u>	Postage	-629.26	149.04	-778.30	-123.68%	282.05	322.48	-40.43	-14.33%
Department 060 - Treasurer Total:		11,642.63	11,820.22	-177.59	-1.53%	24,854.69	26,462.78	-1,608.09	-6.47%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	11,853.36	12,208.96	-355.60	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	11,019.70	14,368.91	-3,349.21	-30.39%	24,671.14	29,768.82	-5,097.68	-20.66%
<u>101-070-51210</u>	Health Insurance	1,561.26	2,174.88	-613.62	-39.30%	3,122.52	4,349.76	-1,227.24	-39.30%
<u>101-070-51220</u>	FICA	1,258.29	1,536.87	-278.58	-22.14%	2,716.38	3,152.61	-436.23	-16.06%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-070-51230</u>	Lagers	1,782.12	1,943.46	-161.34	-9.05%	3,640.10	3,945.40	-305.30	-8.39%
<u>101-070-51250</u>	Unemployment Insurance	56.79	37.56	19.23	33.86%	127.37	77.85	49.52	38.88%
<u>101-070-52530</u>	Phone	170.96	171.27	-0.31	-0.18%	341.96	171.27	170.69	49.92%
<u>101-070-53605</u>	Postage	3,479.02	5,993.72	-2,514.70	-72.28%	7,473.93	10,989.81	-3,515.88	-47.04%
Department 070 - Collector Total:		25,254.82	32,331.15	-7,076.33	-28.02%	53,946.76	64,664.48	-10,717.72	-19.87%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	11,853.36	12,208.96	-355.60	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,988.78	10,741.83	246.95	2.25%	21,679.33	21,174.23	505.10	2.33%
<u>101-090-51210</u>	Health Insurance	2,081.68	1,631.16	450.52	21.64%	4,163.36	3,262.32	901.04	21.64%
<u>101-090-51220</u>	FICA	1,257.30	1,258.54	-1.24	-0.10%	2,491.79	2,493.43	-1.64	-0.07%
<u>101-090-51230</u>	Lagers	1,805.39	1,907.43	-102.04	-5.65%	3,610.85	3,814.53	-203.68	-5.64%
<u>101-090-51250</u>	Unemployment Insurance	56.81	27.91	28.90	50.87%	112.06	55.00	57.06	50.92%
Department 090 - Recorder Total:		22,116.64	21,671.35	445.29	2.01%	43,910.75	43,008.47	902.28	2.05%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	460.00	900.00	-440.00	-95.65%	460.00	2,966.55	-2,506.55	-544.90%
<u>101-110-52340</u>	Court Reporter	0.00	-106.11	106.11	0.00%	0.00	0.00	0.00	0.00%
<u>101-110-52500</u>	Dues	1,269.45	418.45	851.00	67.04%	1,687.90	978.95	708.95	42.00%
<u>101-110-52515</u>	Jury Expense	5,164.27	579.93	4,584.34	88.77%	7,264.97	4,581.53	2,683.44	36.94%
<u>101-110-52517</u>	Pretrial Services	9,709.25	9,727.40	-18.15	-0.19%	20,485.90	9,727.40	10,758.50	52.52%
<u>101-110-52530</u>	Phone	1,035.84	856.10	179.74	17.35%	2,277.34	1,917.80	359.54	15.79%
<u>101-110-52580</u>	Mileage	55.02	304.16	-249.14	-452.82%	83.12	304.16	-221.04	-265.93%
<u>101-110-52590</u>	Training	1,363.65	2,919.81	-1,556.16	-114.12%	1,959.14	2,919.81	-960.67	-49.04%
<u>101-110-53600</u>	Office Expense	2,712.85	1,683.07	1,029.78	37.96%	5,444.74	7,603.69	-2,158.95	-39.65%
<u>101-110-53605</u>	Postage	754.26	894.54	-140.28	-18.60%	1,539.97	1,884.42	-344.45	-22.37%
<u>101-110-53618</u>	Small Equipment	0.00	4,127.54	-4,127.54	0.00%	135.77	4,287.98	-4,152.21	-3,058.27%
<u>101-110-54750</u>	Equipment	190.38	0.00	190.38	100.00%	190.38	0.00	190.38	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:		22,714.97	22,304.89	410.08	1.81%	41,529.23	37,172.29	4,356.94	10.49%
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%	1,600.00	1,600.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	5,668.00	6,666.00	-998.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	1,833.32	2,426.66	-593.34	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	8,788.00	11,396.00	-2,608.00	-29.68%	14,975.00	17,627.00	-2,652.00	-17.71%
<u>101-121-52310</u>	Consultant	2,147.16	2,135.37	11.79	0.55%	4,331.66	4,266.16	65.50	1.51%
<u>101-121-52500</u>	Dues	410.00	0.00	410.00	100.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.55	97.73	-0.18	-0.18%	195.12	195.47	-0.35	-0.18%
<u>101-121-52590</u>	Training	53.96	74.93	-20.97	-38.86%	74.95	113.40	-38.45	-51.30%
<u>101-121-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	0.00	141.07	-141.07	0.00%
<u>101-121-53605</u>	Postage	0.64	35.47	-34.83	-5,442.19%	1.27	74.80	-73.53	-5,789.76%
Department 121 - 38th Circuit Associate Division No. 1 Total:		16,047.97	19,085.83	-3,037.86	-18.93%	29,089.32	33,520.56	-4,431.24	-15.23%

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		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52500</u>	Dues	418.45	410.00	8.45	2.02%	418.45	410.00	8.45	2.02%
<u>101-122-52530</u>	Phone	121.93	122.16	-0.23	-0.19%	243.90	244.33	-0.43	-0.18%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		540.38	532.16	8.22	1.52%	662.35	760.44	-98.09	-14.81%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	11,853.36	12,208.96	-355.60	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.81	2,603.04	3,437.77	56.91%	12,081.47	10,479.10	1,602.37	13.26%
<u>101-130-51210</u>	Health Insurance	1,561.26	543.72	1,017.54	65.17%	3,122.52	1,087.44	2,035.08	65.17%
<u>101-130-51220</u>	FICA	849.86	625.54	224.32	26.39%	1,699.72	1,654.46	45.26	2.66%
<u>101-130-51230</u>	Lagers	1,400.20	1,044.90	355.30	25.37%	2,800.38	2,208.37	592.01	21.14%
<u>101-130-51250</u>	Unemployment Insurance	30.80	6.78	24.02	77.99%	61.60	20.92	40.68	66.04%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	61.02	0.00	61.02	100.00%	61.02	0.00	61.02	100.00%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	2,346.00	-2,346.00	0.00%
<u>101-130-52530</u>	Phone	97.55	97.73	-0.18	-0.18%	195.12	216.45	-21.33	-10.93%
<u>101-130-52590</u>	Training	0.00	375.57	-375.57	0.00%	0.00	375.57	-375.57	0.00%
<u>101-130-53600</u>	Office Expense	0.00	729.66	-729.66	0.00%	1,006.09	753.44	252.65	25.11%
<u>101-130-53605</u>	Postage	61.63	58.52	3.11	5.05%	166.30	195.01	-28.71	-17.26%
<u>101-130-53626</u>	Fuel Expense	0.00	60.35	-60.35	0.00%	198.18	60.35	137.83	69.55%
Department 130 - Public Administrator Total:		16,029.81	12,250.29	3,779.52	23.58%	33,245.76	31,606.07	1,639.69	4.93%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,016.46	12,569.24	-552.78	-4.60%	24,032.92	25,138.48	-1,105.56	-4.60%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	109,373.66	123,819.48	-14,445.82	-13.21%	210,942.35	243,513.94	-32,571.59	-15.44%
<u>101-140-51210</u>	Health Insurance	11,709.45	10,874.40	835.05	7.13%	23,796.79	21,205.08	2,591.71	10.89%
<u>101-140-51220</u>	FICA	8,862.37	10,001.43	-1,139.06	-12.85%	17,167.65	19,657.89	-2,490.24	-14.51%
<u>101-140-51230</u>	Lagers	12,930.06	15,565.77	-2,635.71	-20.38%	24,921.61	31,182.72	-6,261.11	-25.12%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	2,584.00	2,584.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	415.16	222.15	193.01	46.49%	1,091.81	526.28	565.53	51.80%
<u>101-140-51260</u>	Workers' Compensation	-31.56	0.00	-31.56	-100.00%	-78.32	0.00	-78.32	-100.00%
<u>101-140-52345</u>	Witness & Reporter Expense	379.28	1,766.17	-1,386.89	-365.66%	1,894.05	2,248.20	-354.15	-18.70%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-140-52500</u>	Dues	-1,034.58	0.00	-1,034.58	-100.00%	5,688.20	3,430.00	2,258.20	39.70%
<u>101-140-52530</u>	Phone	1,103.58	910.75	192.83	17.47%	2,649.43	2,145.13	504.30	19.03%
<u>101-140-53600</u>	Office Expense	331.68	489.93	-158.25	-47.71%	2,402.18	2,014.25	387.93	16.15%
<u>101-140-53618</u>	Small Equipment	0.00	1,091.91	-1,091.91	0.00%	0.00	1,091.91	-1,091.91	0.00%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	32.30	26.00	6.30	19.50%
<u>101-140-54756</u>	Computer Software	-3,049.66	293.64	-3,343.30	-109.63%	20,779.70	26,688.62	-5,908.92	-28.44%
Department 140 - Prosecuting Attorney Total:		154,297.90	178,896.87	-24,598.97	-15.94%	337,904.67	381,452.50	-43,547.83	-12.89%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	14,172.79	14,485.23	-312.44	-2.20%	28,244.96	29,029.02	-784.06	-2.78%
<u>101-150-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	4,163.36	4,349.76	-186.40	-4.48%

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		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-150-51220</u>	FICA	1,028.95	1,046.09	-17.14	-1.67%	2,050.20	2,096.66	-46.46	-2.27%
<u>101-150-51230</u>	Lagers	1,597.74	1,703.19	-105.45	-6.60%	2,821.30	3,412.96	-591.66	-20.97%
<u>101-150-51250</u>	Unemployment Insurance	71.02	36.09	34.93	49.18%	141.51	72.33	69.18	48.89%
<u>101-150-51270</u>	Uniforms	481.97	260.00	221.97	46.05%	876.77	394.88	481.89	54.96%
<u>101-150-52300</u>	Legal Fees	2,508.00	2,500.00	8.00	0.32%	5,016.00	5,000.00	16.00	0.32%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	0.00	480.00	-480.00	0.00%	4,210.00	1,225.00	2,985.00	70.90%
<u>101-150-52322</u>	OSCA Grant	0.00	0.00	0.00	0.00%	620.00	0.00	620.00	100.00%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	0.00	900.76	-900.76	0.00%	2,890.27	900.76	1,989.51	68.83%
<u>101-150-52530</u>	Phone	1,155.78	390.15	765.63	66.24%	2,872.89	1,472.85	1,400.04	48.73%
<u>101-150-52585</u>	Travel	0.00	337.75	-337.75	0.00%	0.00	1,471.27	-1,471.27	0.00%
<u>101-150-52590</u>	Training	300.00	0.00	300.00	100.00%	300.00	3,380.00	-3,080.00	-1,026.67%
<u>101-150-53600</u>	Office Expense	1,225.41	532.58	692.83	56.54%	1,671.71	1,600.96	70.75	4.23%
<u>101-150-53605</u>	Postage	87.96	0.00	87.96	100.00%	87.96	86.25	1.71	1.94%
<u>101-150-53618</u>	Small Equipment	499.99	0.00	499.99	100.00%	499.99	0.00	499.99	100.00%
<u>101-150-53626</u>	Fuel Expense	339.42	536.01	-196.59	-57.92%	823.24	882.01	-58.77	-7.14%
<u>101-150-54750</u>	Equipment	2,320.74	0.00	2,320.74	100.00%	2,320.74	0.00	2,320.74	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	16,915.50	16,915.50	0.00	0.00%
Department 150 - Juvenile Office Total:		36,329.20	33,840.48	2,488.72	6.85%	76,526.40	72,290.21	4,236.19	5.54%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	11,565.36	11,912.32	-346.96	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	1,000.00	-250.00	-33.33%	1,100.00	1,750.00	-650.00	-59.09%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	1,040.84	1,087.44	-46.60	-4.48%
<u>101-160-51220</u>	FICA	403.84	417.26	-13.42	-3.32%	807.68	834.52	-26.84	-3.32%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	1,353.16	1,429.48	-76.32	-5.64%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	13,454.00	-13,454.00	0.00%	0.00	13,454.00	-13,454.00	0.00%
<u>101-160-52530</u>	Phone	40.40	0.00	40.40	100.00%	121.19	40.44	80.75	66.63%
<u>101-160-53626</u>	Fuel Expense	29.35	36.56	-7.21	-24.57%	49.85	81.06	-31.21	-62.61%
Department 160 - Coroner Total:		8,203.27	22,122.44	-13,919.17	-169.68%	16,038.08	30,589.26	-14,551.18	-90.73%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	24,805.93	28,528.56	-3,722.63	-15.01%
<u>101-170-51285</u>	Employee Screening	225.00	270.00	-45.00	-20.00%	1,923.00	1,214.00	709.00	36.87%
<u>101-170-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	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%	20,833.34	20,833.34	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	4,000.00	-4,000.00	0.00%	0.00	4,000.00	-4,000.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	106.11	-106.11	0.00%	925.00	106.11	818.89	88.53%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	0.00	5,845.00	-5,845.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	38,054.24	11,213.12	26,841.12	70.53%	54,932.51	32,820.49	22,112.02	40.25%
<u>101-170-52432</u>	Computer Software	3,953.25	3,822.00	131.25	3.32%	18,445.83	61,446.91	-43,001.08	-233.12%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	0.00	0.00	0.00%	72.12	1,956.75	-1,884.63	-2,613.19%
<u>101-170-52500</u>	Organizational Dues	110.00	0.00	110.00	100.00%	17,270.00	14,800.00	2,470.00	14.30%
<u>101-170-52530</u>	Phone & Internet	13,895.80	11,376.98	2,518.82	18.13%	21,261.86	22,176.38	-914.52	-4.30%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-170-52540</u>	Publication Costs	1,505.28	36.72	1,468.56	97.56%	1,785.15	91.62	1,693.53	94.87%
<u>101-170-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	750.00	0.00	750.00	100.00%
<u>101-170-54700</u>	Land, Bldgs & Improvements	5,600.00	7,302.88	-1,702.88	-30.41%	23,890.15	15,205.87	8,684.28	36.35%
<u>101-170-54750</u>	Equipment	0.00	0.00	0.00	0.00%	5,309.46	0.00	5,309.46	100.00%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	0.00	1,160.70	-1,160.70	0.00%
<u>101-170-57506</u>	ELECTIONS	0.00	0.00	0.00	0.00%	0.00	30,648.87	-30,648.87	0.00%
<u>101-170-57582</u>	ARPA Expenses	31,377.63	0.00	31,377.63	100.00%	70,707.84	0.00	70,707.84	100.00%
<u>101-170-57800</u>	Misc	9,749.22	19,197.83	-9,448.61	-96.92%	3,179.86	18,355.07	-15,175.21	-477.23%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	1,486.84	450.05	1,036.79	69.73%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	7,800.00	-7,800.00	0.00%	0.00	7,800.00	-7,800.00	0.00%
Department 170 - County Misc & Operations Total:		114,887.09	75,542.31	39,344.78	34.25%	268,453.89	267,439.72	1,014.17	0.38%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	0.00	6,870.83	100.00%	13,741.66	6,870.83	6,870.83	50.00%
Department 180 - University Extension Total:		6,870.83	0.00	6,870.83	100.00%	13,741.66	6,870.83	6,870.83	50.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,003.45	12,522.25	-518.80	-4.32%	23,982.04	25,033.68	-1,051.64	-4.39%
<u>101-190-51130</u>	Contract Labor	0.00	1,890.00	-1,890.00	0.00%	0.00	3,654.00	-3,654.00	0.00%
<u>101-190-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	2,602.10	3,262.32	-660.22	-25.37%
<u>101-190-51220</u>	FICA	891.63	908.08	-16.45	-1.84%	1,787.12	1,817.27	-30.15	-1.69%
<u>101-190-51230</u>	Lagers	1,404.39	1,502.66	-98.27	-7.00%	2,805.88	3,004.03	-198.15	-7.06%
<u>101-190-51250</u>	Unemployment Insurance	61.54	30.49	31.05	50.45%	123.22	61.80	61.42	49.85%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	12,000.00	-12,000.00	0.00%	13,000.00	13,935.00	-935.00	-7.19%
<u>101-190-52530</u>	Phone	535.62	294.93	240.69	44.94%	1,316.54	790.81	525.73	39.93%
<u>101-190-52590</u>	Training	355.00	1,508.10	-1,153.10	-324.82%	380.00	1,533.10	-1,153.10	-303.45%
<u>101-190-53600</u>	Office Expense	795.61	839.96	-44.35	-5.57%	2,516.16	2,675.83	-159.67	-6.35%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.63	0.00	0.63	100.00%
<u>101-190-53616</u>	Other Grant Expense	0.00	9,156.47	-9,156.47	0.00%	0.00	9,252.53	-9,252.53	0.00%
<u>101-190-53626</u>	Fuel Expense	204.01	217.41	-13.40	-6.57%	413.01	399.30	13.71	3.32%
Department 190 - Emergency Management Total:		17,812.51	42,501.51	-24,689.00	-138.60%	48,926.70	65,419.67	-16,492.97	-33.71%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	17,035.24	22,975.78	-5,940.54	-34.87%	38,491.72	45,750.35	-7,258.63	-18.86%
<u>101-200-51210</u>	Health Insurance	2,185.76	2,827.34	-641.58	-29.35%	4,631.73	5,110.97	-479.24	-10.35%
<u>101-200-51220</u>	FICA	1,291.66	1,732.51	-440.85	-34.13%	2,912.46	3,453.64	-541.18	-18.58%
<u>101-200-51230</u>	Lagers	1,993.10	2,224.66	-231.56	-11.62%	4,300.15	4,425.18	-125.03	-2.91%
<u>101-200-51250</u>	Unemployment Insurance	86.23	57.88	28.35	32.88%	198.08	117.29	80.79	40.79%
<u>101-200-52342</u>	GIS	4,150.00	450.00	3,700.00	89.16%	4,150.00	7,610.00	-3,460.00	-83.37%
<u>101-200-52343</u>	Stormwater	0.00	0.00	0.00	0.00%	1,200.00	0.00	1,200.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	340.00	-340.00	0.00%	438.48	340.00	98.48	22.46%
<u>101-200-52500</u>	Dues	366.00	0.00	366.00	100.00%	366.00	566.00	-200.00	-54.64%
<u>101-200-52510</u>	BOA Board Meetings	0.00	0.00	0.00	0.00%	400.00	250.00	150.00	37.50%
<u>101-200-52530</u>	Phone	162.33	122.16	40.17	24.75%	365.09	284.77	80.32	22.00%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-53600</u>	Office Expense	1,175.46	420.61	754.85	64.22%	1,698.73	883.65	815.08	47.98%
<u>101-200-53605</u>	Postage	1,648.13	1,356.50	291.63	17.69%	1,648.13	1,356.50	291.63	17.69%
<u>101-200-53626</u>	Fuel Expense	101.00	23.37	77.63	76.86%	199.00	23.37	175.63	88.26%
Department 200 - Planning & Development Total:		30,194.91	32,530.81	-2,335.90	-7.74%	60,999.57	70,171.72	-9,172.15	-15.04%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	11,853.36	12,208.96	-355.60	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	6,255.43	4,841.80	1,413.63	22.60%	12,345.81	9,762.29	2,583.52	20.93%
<u>101-210-51210</u>	Health Insurance	1,040.84	543.72	497.12	47.76%	2,081.68	1,087.44	994.24	47.76%
<u>101-210-51220</u>	FICA	881.24	814.94	66.30	7.52%	1,749.86	1,635.90	113.96	6.51%
<u>101-210-51230</u>	Lagers	1,425.30	1,313.56	111.74	7.84%	2,831.29	2,636.56	194.73	6.88%
<u>101-210-51250</u>	Unemployment Insurance	29.70	12.10	17.60	59.26%	58.54	24.41	34.13	58.30%
<u>101-210-52530</u>	Phone	73.16	73.29	-0.13	-0.18%	146.34	186.60	-40.26	-27.51%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	415.10	-415.10	0.00%
<u>101-210-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	353.50	-353.50	0.00%
<u>101-210-53600</u>	Office Expense	219.17	157.95	61.22	27.93%	940.97	414.46	526.51	55.95%
<u>101-210-53605</u>	Postage	47.88	84.18	-36.30	-75.81%	47.88	84.18	-36.30	-75.81%
Department 210 - Auditor Total:		15,899.40	13,946.02	1,953.38	12.29%	32,055.73	28,809.40	3,246.33	10.13%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,757.62	6,129.60	-371.98	-6.46%	11,498.22	12,259.20	-760.98	-6.62%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	2,081.68	2,174.88	-93.20	-4.48%
<u>101-230-51220</u>	FICA	436.68	464.86	-28.18	-6.45%	872.06	929.72	-57.66	-6.61%
<u>101-230-51230</u>	Lagers	673.65	735.54	-61.89	-9.19%	1,345.31	1,471.08	-125.77	-9.35%
<u>101-230-51250</u>	Unemployment Insurance	30.14	16.04	14.10	46.78%	60.20	32.08	28.12	46.71%
<u>101-230-51270</u>	Uniforms	84.21	50.80	33.41	39.67%	162.51	152.74	9.77	6.01%
<u>101-230-52410</u>	Utilities	287.40	12.50	274.90	95.65%	884.74	175.15	709.59	80.20%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	62.95	0.00	62.95	100.00%	62.95	0.00	62.95	100.00%
<u>101-230-52530</u>	Phone	110.59	0.00	110.59	100.00%	331.74	40.44	291.30	87.81%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	0.00	113.30	-113.30	0.00%
<u>101-230-53626</u>	Fuel Expense	93.50	89.33	4.17	4.46%	228.00	243.56	-15.56	-6.82%
<u>101-230-54750</u>	Equipment	0.00	1,975.00	-1,975.00	0.00%	0.00	1,975.00	-1,975.00	0.00%
Department 230 - Recycle Total:		8,577.58	10,561.11	-1,983.53	-23.12%	17,527.41	19,567.15	-2,039.74	-11.64%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	29,496.93	36,298.25	-6,801.32	-23.06%	61,228.53	72,310.65	-11,082.12	-18.10%
<u>101-240-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	1,790.25	-1,790.25	0.00%
<u>101-240-51210</u>	Health Insurance	2,602.10	4,349.76	-1,747.66	-67.16%	5,724.62	8,699.52	-2,974.90	-51.97%
<u>101-240-51220</u>	FICA	2,164.83	2,663.54	-498.71	-23.04%	4,494.53	5,305.22	-810.69	-18.04%
<u>101-240-51230</u>	Lagers	3,361.35	4,033.49	-672.14	-20.00%	6,728.98	8,064.65	-1,335.67	-19.85%
<u>101-240-51250</u>	Unemployment Insurance	119.40	69.85	49.55	41.50%	280.18	161.02	119.16	42.53%
<u>101-240-52530</u>	Phone	369.82	244.06	125.76	34.01%	865.87	614.48	251.39	29.03%
<u>101-240-53600</u>	Office Expense	425.71	136.95	288.76	67.83%	3,678.63	1,063.86	2,614.77	71.08%
<u>101-240-53605</u>	Postage	1.90	9.92	-8.02	-422.11%	3.16	10.61	-7.45	-235.76%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Feb. Variance		2024	2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-240-54756</u>	Computer Software	5,785.00	0.00	5,785.00	100.00%	6,325.00	0.00	6,325.00	100.00%
Department 240 - Human Resources Total:		44,327.04	47,805.82	-3,478.78	-7.85%	89,329.50	98,020.26	-8,690.76	-9.73%
~ Expense Total:		1,405,247.30	1,879,661.58	-474,414.28	-33.76%	2,928,592.07	3,585,304.69	-656,712.62	-22.42%
Fund 101 Surplus (Deficit):		-31,052.45	1,617,768.72	1,648,821.17	5,309.79%	1,563,486.25	1,917,728.53	354,242.28	22.66%
Total Surplus (Deficit):		-31,052.45	1,617,768.72	1,648,821.17	5,309.79%	1,563,486.25	1,917,728.53	354,242.28	22.66%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

Group Summary

Department	2024 Feb. Activity	2025 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,374,194.85	3,497,430.30	2,123,235.45	154.51%	4,492,078.32	5,503,033.22	1,010,954.90	22.51%
Revenue Total:	1,374,194.85	3,497,430.30	2,123,235.45	154.51%	4,492,078.32	5,503,033.22	1,010,954.90	22.51%
Expense								
010 - Commission	26,376.68	26,051.94	324.74	1.23%	51,251.87	51,475.48	-223.61	-0.44%
020 - County Clerk	21,448.11	19,110.77	2,337.34	10.90%	42,598.16	34,915.38	7,682.78	18.04%
030 - Elections	9,646.00	10,654.06	-1,008.06	-10.45%	38,185.87	24,776.68	13,409.19	35.12%
040 - Facilities Management	81,324.84	78,314.46	3,010.38	3.70%	188,266.13	194,643.91	-6,377.78	-3.39%
050 - Sheriff	714,704.72	1,167,787.09	-453,082.37	-63.39%	1,419,547.57	2,001,667.43	-582,119.86	-41.01%
060 - Treasurer	11,642.63	11,820.22	-177.59	-1.53%	24,854.69	26,462.78	-1,608.09	-6.47%
070 - Collector	25,254.82	32,331.15	-7,076.33	-28.02%	53,946.76	64,664.48	-10,717.72	-19.87%
090 - Recorder	22,116.64	21,671.35	445.29	2.01%	43,910.75	43,008.47	902.28	2.05%
110 - Consolidated Courts	22,714.97	22,304.89	410.08	1.81%	41,529.23	37,172.29	4,356.94	10.49%
121 - 38th Circuit Associate Division No. 1	16,047.97	19,085.83	-3,037.86	-18.93%	29,089.32	33,520.56	-4,431.24	-15.23%
122 - 38th Circuit Associate Division No. 2	540.38	532.16	8.22	1.52%	662.35	760.44	-98.09	-14.81%
130 - Public Administrator	16,029.81	12,250.29	3,779.52	23.58%	33,245.76	31,606.07	1,639.69	4.93%
140 - Prosecuting Attorney	154,297.90	178,896.87	-24,598.97	-15.94%	337,904.67	381,452.50	-43,547.83	-12.89%
150 - Juvenile Office	36,329.20	33,840.48	2,488.72	6.85%	76,526.40	72,290.21	4,236.19	5.54%
160 - Coroner	8,203.27	22,122.44	-13,919.17	-169.68%	16,038.08	30,589.26	-14,551.18	-90.73%
170 - County Misc & Operations	114,887.09	75,542.31	39,344.78	34.25%	268,453.89	267,439.72	1,014.17	0.38%
180 - University Extension	6,870.83	0.00	6,870.83	100.00%	13,741.66	6,870.83	6,870.83	50.00%
190 - Emergency Management	17,812.51	42,501.51	-24,689.00	-138.60%	48,926.70	65,419.67	-16,492.97	-33.71%
200 - Planning & Development	30,194.91	32,530.81	-2,335.90	-7.74%	60,999.57	70,171.72	-9,172.15	-15.04%
210 - Auditor	15,899.40	13,946.02	1,953.38	12.29%	32,055.73	28,809.40	3,246.33	10.13%
230 - Recycle	8,577.58	10,561.11	-1,983.53	-23.12%	17,527.41	19,567.15	-2,039.74	-11.64%
240 - Human Resources	44,327.04	47,805.82	-3,478.78	-7.85%	89,329.50	98,020.26	-8,690.76	-9.73%
Expense Total:	1,405,247.30	1,879,661.58	-474,414.28	-33.76%	2,928,592.07	3,585,304.69	-656,712.62	-22.42%
Fund 101 Surplus (Deficit):	-31,052.45	1,617,768.72	1,648,821.17	5,309.79%	1,563,486.25	1,917,728.53	354,242.28	22.66%
Total Surplus (Deficit):	-31,052.45	1,617,768.72	1,648,821.17	5,309.79%	1,563,486.25	1,917,728.53	354,242.28	22.66%

Fund Summary

Fund	2024	2025	Feb. Variance		2024	2025	YTD Variance	
	Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-31,052.45	1,617,768.72	1,648,821.17	5,309.79%	1,563,486.25	1,917,728.53	354,242.28	22.66%
Total Surplus (Deficit):	-31,052.45	1,617,768.72	1,648,821.17	5,309.79%	1,563,486.25	1,917,728.53	354,242.28	22.66%



Christian County, MO

Fund Balance Report

As Of 02/28/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	10,060,657.44	5,503,033.22	3,585,304.69	11,978,385.97
201 - Co. Law Enforcement	5,279,506.36	570,234.87	1,075,231.66	4,774,509.57
250 - LEST	439,801.02	512,699.24	509,012.77	443,487.49
256 - Building Capital Fund	880,088.55	9,633.36	107,868.68	781,853.23
560 - ARPA Funds	2,661,016.31	9,672.93	215,696.29	2,454,992.95
Report Total:	19,321,069.68	6,605,273.62	5,493,114.09	20,433,229.21



Christian County, MO

Budget Report Group Summary

For Fiscal: 2025 Period Ending: 02/28/2025

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	3,497,430.30	5,503,033.22	0.00	-17,009,782.78	24.44%
Revenue Total:	22,512,816.00	22,512,816.00	3,497,430.30	5,503,033.22	0.00	-17,009,782.78	24.44%
Expense							
010 - Commission	748,287.19	755,787.19	26,051.94	51,475.48	99.39	704,212.32	6.82%
020 - County Clerk	333,424.40	333,424.40	19,110.77	34,915.38	1,773.30	296,735.72	11.00%
030 - Elections	232,105.28	232,105.28	10,654.06	24,776.68	798.60	206,530.00	11.02%
040 - Facilities Management	1,120,019.35	1,120,019.35	78,314.46	194,643.91	48,821.17	876,554.27	21.74%
050 - Sheriff	12,392,116.84	12,392,116.84	1,167,787.09	2,001,667.43	41,551.17	10,348,898.24	16.49%
060 - Treasurer	169,313.01	169,313.01	11,820.22	26,462.78	1,539.72	141,310.51	16.54%
070 - Collector	442,488.63	442,488.63	32,331.15	64,664.48	0.00	377,824.15	14.61%
090 - Recorder	312,142.53	312,142.53	21,671.35	43,008.47	0.00	269,134.06	13.78%
110 - Consolidated Courts	386,350.00	386,350.00	22,304.89	37,172.29	9,349.20	339,828.51	12.04%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	19,085.83	33,520.56	74,463.30	106,839.14	50.27%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	532.16	760.44	0.00	4,394.56	14.75%
130 - Public Administrator	221,399.56	230,749.56	12,250.29	31,606.07	4,859.14	194,284.35	15.80%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	178,896.87	381,452.50	3,505.05	2,179,297.37	15.01%
150 - Juvenile Office	498,442.75	498,442.75	33,840.48	72,290.21	86,481.87	339,670.67	31.85%
160 - Coroner	280,153.30	280,153.30	22,122.44	30,589.26	7,250.00	242,314.04	13.51%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	75,542.31	267,439.72	294,147.01	3,561,827.99	13.62%
180 - University Extension	82,450.00	82,450.00	0.00	6,870.83	75,579.17	0.00	100.00%
190 - Emergency Management	312,205.05	312,205.05	42,501.51	65,419.67	1,494.13	245,291.25	21.43%
200 - Planning & Development	459,703.58	459,703.58	32,530.81	70,171.72	345.00	389,186.86	15.34%
210 - Auditor	224,532.57	224,532.57	13,946.02	28,809.40	1,016.02	194,707.15	13.28%
230 - Recycle	132,487.07	132,487.07	10,561.11	19,567.15	17.16	112,902.76	14.78%
240 - Human Resources	709,548.52	709,548.52	47,805.82	98,020.26	744.08	610,784.18	13.92%
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	1,879,661.58	3,585,304.69	653,834.48	25,831,003.10	14.10%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	1,617,768.72	1,917,728.53	-653,834.48	8,821,220.32	-16.72%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	309,248.08	570,234.87	0.00	-2,692,265.13	17.48%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

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	309,248.08	570,234.87	0.00	-2,692,265.13	17.48%
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	404,182.98	1,075,231.66	0.00	5,154,768.34	17.26%
Expense Total:	6,230,000.00	6,230,000.00	404,182.98	1,075,231.66	0.00	5,154,768.34	17.26%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-94,934.90	-504,996.79	0.00	2,462,503.21	17.02%
Fund: 205 - Federal Forfeiture I							
Revenue	9,500.00	9,500.00	1,079.24	4,832.96	0.00	-4,667.04	50.87%
Revenue Surplus (Deficit):	9,500.00	9,500.00	1,079.24	4,832.96	0.00	-4,667.04	50.87%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	160.00	160.00	4,360.00	67,480.00	6.28%
Expense Total:	72,000.00	72,000.00	160.00	160.00	4,360.00	67,480.00	6.28%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	919.24	4,672.96	-4,360.00	62,812.96	-0.50%
Fund: 208 - Law Enforcement Training							
Revenue	14,500.00	14,500.00	532.10	1,011.15	0.00	-13,488.85	6.97%
Revenue Surplus (Deficit):	14,500.00	14,500.00	532.10	1,011.15	0.00	-13,488.85	6.97%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	3,689.73	3,909.73	3,019.47	10,570.80	39.60%
Expense Total:	17,500.00	17,500.00	3,689.73	3,909.73	3,019.47	10,570.80	39.60%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	-3,157.63	-2,898.58	-3,019.47	-2,918.05	197.27%
Fund: 210 - Civil Process							
Revenue	57,100.00	57,100.00	4,018.28	7,888.89	0.00	-49,211.11	13.82%
Revenue Surplus (Deficit):	57,100.00	57,100.00	4,018.28	7,888.89	0.00	-49,211.11	13.82%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	105.75	1,400.37	29.44	88,570.19	1.59%
Expense Total:	90,000.00	90,000.00	105.75	1,400.37	29.44	88,570.19	1.59%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	3,912.53	6,488.52	-29.44	39,359.08	-19.63%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,600.00	12,600.00	1,299.59	2,576.17	0.00	-10,023.83	20.45%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,299.59	2,576.17	0.00	-10,023.83	20.45%
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: 02/28/2025

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	1,299.59	2,576.17	0.00	2,976.17	-644.04%
Fund: 215 - Sheriff's Conceal Carry Revenue	54,000.00	54,000.00	5,947.70	10,701.55	0.00	-43,298.45	19.82%
Revenue Surplus (Deficit):	54,000.00	54,000.00	5,947.70	10,701.55	0.00	-43,298.45	19.82%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,050.36	4,109.92	0.00	48,432.99	7.82%
610 - Expenses - Other	87,000.00	87,000.00	-2,209.39	2,332.06	468.00	84,199.94	3.22%
Expense Total:	139,542.91	139,542.91	-159.03	6,441.98	468.00	132,632.93	4.95%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	6,106.73	4,259.57	-468.00	89,334.48	-4.43%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	120.00	390.00	0.00	-3,110.00	11.14%
Revenue Surplus (Deficit):	3,500.00	3,500.00	120.00	390.00	0.00	-3,110.00	11.14%
Expense							
800 - Disbursements	3,500.00	3,500.00	120.00	390.00	0.00	3,110.00	11.14%
Expense Total:	3,500.00	3,500.00	120.00	390.00	0.00	3,110.00	11.14%
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	5,967.59	6,083.50	0.00	3,083.50	202.78%
Revenue Surplus (Deficit):	3,000.00	3,000.00	5,967.59	6,083.50	0.00	3,083.50	202.78%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	60.94	60.94	38.76	9,900.30	1.00%
Expense Total:	10,000.00	10,000.00	60.94	60.94	38.76	9,900.30	1.00%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	5,906.65	6,022.56	-38.76	12,983.80	-85.48%
Fund: 221 - Road Sales Tax Revenue	6,200,000.00	6,200,000.00	547,086.23	1,018,563.55	0.00	-5,181,436.45	16.43%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	547,086.23	1,018,563.55	0.00	-5,181,436.45	16.43%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	0.00	25,000.01	0.00	596,999.99	4.02%
800 - Disbursements	5,000,000.00	5,000,000.00	370,705.15	821,569.04	0.00	4,178,430.96	16.43%
Expense Total:	5,622,000.00	5,622,000.00	370,705.15	846,569.05	0.00	4,775,430.95	15.06%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	176,381.08	171,994.50	0.00	-406,005.50	29.76%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

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	222,963.28	440,021.13	0.00	-1,933,978.87	18.54%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	222,963.28	440,021.13	0.00	-1,933,978.87	18.54%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	0.00	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	0.00	60,993.08	0.00	2,209,006.92	2.69%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	222,963.28	379,028.05	0.00	275,028.05	364.45%
Fund: 231 - Common I							
Revenue							
	3,257,627.32	3,257,627.32	339,279.51	511,634.69	0.00	-2,745,992.63	15.71%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	339,279.51	511,634.69	0.00	-2,745,992.63	15.71%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	86,833.06	186,236.39	0.00	998,715.93	15.72%
610 - Expenses - Other	2,277,200.00	2,277,200.00	20,632.08	60,513.66	228,582.08	1,988,104.26	12.70%
Expense Total:	3,462,152.32	3,462,152.32	107,465.14	246,750.05	228,582.08	2,986,820.19	13.73%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	231,814.37	264,884.64	-228,582.08	240,827.56	-17.75%
Fund: 232 - Common II							
Revenue							
	3,063,477.23	3,063,477.23	195,963.79	487,813.72	0.00	-2,575,663.51	15.92%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	195,963.79	487,813.72	0.00	-2,575,663.51	15.92%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	65,079.39	135,098.16	0.00	989,854.85	12.01%
610 - Expenses - Other	2,152,250.00	2,152,250.00	34,436.10	68,167.49	353,487.35	1,730,595.16	19.59%
Expense Total:	3,277,203.01	3,277,203.01	99,515.49	203,265.65	353,487.35	2,720,450.01	16.99%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	96,448.30	284,548.07	-353,487.35	144,786.50	32.26%
Fund: 233 - Bridge							
Revenue							
	612,500.00	612,500.00	10,263.06	32,390.51	0.00	-580,109.49	5.29%
Revenue Surplus (Deficit):	612,500.00	612,500.00	10,263.06	32,390.51	0.00	-580,109.49	5.29%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	0.00	28,980.00	0.00	81,520.00	26.23%
Expense Total:	110,500.00	110,500.00	0.00	28,980.00	0.00	81,520.00	26.23%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	10,263.06	3,410.51	0.00	-498,589.49	0.68%
Fund: 235 - Road & Bridge Capital Requests							
Revenue							
	615,000.00	615,000.00	71,153.48	106,730.22	0.00	-508,269.78	17.35%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

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	71,153.48	106,730.22	0.00	-508,269.78	17.35%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	245,977.25	259,678.50	3,423,272.97	5,817,048.53	38.77%
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	245,977.25	259,678.50	3,423,272.97	5,842,048.53	38.67%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-174,823.77	-152,948.28	-3,423,272.97	5,333,778.75	40.14%
Fund: 241 - Assessment							
Revenue							
	1,319,276.60	1,319,276.60	1,008,163.90	1,019,793.10	0.00	-299,483.50	77.30%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	1,008,163.90	1,019,793.10	0.00	-299,483.50	77.30%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	70,672.68	136,664.02	0.00	986,222.24	12.17%
610 - Expenses - Other	464,100.00	464,100.00	9,531.15	25,943.62	28,461.54	409,694.84	11.72%
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	80,203.83	162,607.64	28,461.54	1,395,917.08	12.04%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	927,960.07	857,185.46	-28,461.54	1,096,433.58	-309.56%
Fund: 250 - LEST							
Revenue							
	3,282,000.00	3,282,000.00	286,601.21	512,699.24	0.00	-2,769,300.76	15.62%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	286,601.21	512,699.24	0.00	-2,769,300.76	15.62%
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	226,440.13	509,012.77	0.00	2,515,987.23	16.83%
Expense Total:	3,025,000.00	3,025,000.00	226,440.13	509,012.77	0.00	2,515,987.23	16.83%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	60,161.08	3,686.47	0.00	-253,313.53	1.43%
Fund: 255 - LERF							
Revenue							
	49,500.00	49,500.00	2,931.84	5,532.18	0.00	-43,967.82	11.18%
Revenue Surplus (Deficit):	49,500.00	49,500.00	2,931.84	5,532.18	0.00	-43,967.82	11.18%
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	2,931.84	5,532.18	0.00	96,032.18	-6.11%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

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	6,422.24	9,633.36	0.00	-3,992,866.64	0.24%
Revenue Surplus (Deficit):	4,002,500.00	4,002,500.00	6,422.24	9,633.36	0.00	-3,992,866.64	0.24%
Expense							
610 - Expenses - Other	2,800,000.00	3,100,000.00	100,428.43	107,868.68	2,904,488.52	87,642.80	97.17%
Expense Total:	2,800,000.00	3,100,000.00	100,428.43	107,868.68	2,904,488.52	87,642.80	97.17%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	902,500.00	-94,006.19	-98,235.32	-2,904,488.52	-3,905,223.84	-332.71%
Fund: 260 - P.A. Training							
Revenue							
	6,350.00	6,350.00	684.29	1,301.68	0.00	-5,048.32	20.50%
Revenue Surplus (Deficit):	6,350.00	6,350.00	684.29	1,301.68	0.00	-5,048.32	20.50%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	676.48	0.00	9,323.52	6.76%
Expense Total:	10,000.00	10,000.00	0.00	676.48	0.00	9,323.52	6.76%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	684.29	625.20	0.00	4,275.20	-17.13%
Fund: 265 - Delinquent Taxes							
Revenue							
	4,400.00	4,400.00	254.41	319.50	0.00	-4,080.50	7.26%
Revenue Surplus (Deficit):	4,400.00	4,400.00	254.41	319.50	0.00	-4,080.50	7.26%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	336.01	717.63	0.00	6,782.37	9.57%
Expense Total:	7,500.00	7,500.00	336.01	717.63	0.00	6,782.37	9.57%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-81.60	-398.13	0.00	2,701.87	12.84%
Fund: 268 - Adm. Handling Cost							
Revenue							
	400,600.00	400,600.00	10,431.32	21,485.34	0.00	-379,114.66	5.36%
Revenue Surplus (Deficit):	400,600.00	400,600.00	10,431.32	21,485.34	0.00	-379,114.66	5.36%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	9,663.84	34,518.21	0.00	355,631.79	8.85%
Expense Total:	390,150.00	390,150.00	9,663.84	34,518.21	0.00	355,631.79	8.85%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	767.48	-13,032.87	0.00	-23,482.87	-124.72%
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: 02/28/2025

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	3,846.16	7,084.74	0.00	-30,675.26	18.76%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,846.16	7,084.74	0.00	-30,675.26	18.76%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	0.00	3,407.51	78,592.49	4.16%
Expense Total:	82,000.00	82,000.00	0.00	0.00	3,407.51	78,592.49	4.16%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	3,846.16	7,084.74	-3,407.51	47,917.23	-8.31%
Fund: 272 - Record Technology Revenue							
	135,000.00	135,000.00	14,696.71	26,106.44	0.00	-108,893.56	19.34%
Revenue Surplus (Deficit):	135,000.00	135,000.00	14,696.71	26,106.44	0.00	-108,893.56	19.34%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	668.55	4,402.22	136.04	139,461.74	3.15%
Expense Total:	144,000.00	144,000.00	668.55	4,402.22	136.04	139,461.74	3.15%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	14,028.16	21,704.22	-136.04	30,568.18	-239.65%
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	43,041.72	69,067.88	0.00	-274,932.12	20.08%
Revenue Surplus (Deficit):	344,000.00	344,000.00	43,041.72	69,067.88	0.00	-274,932.12	20.08%
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	16,109.59	30,839.47	0.00	187,206.84	14.14%
610 - Expenses - Other	512,550.00	512,550.00	1,161.39	20,570.76	3,606.67	488,372.57	4.72%
Expense Total:	730,596.31	730,596.31	17,270.98	51,410.23	3,606.67	675,579.41	7.53%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	25,770.74	17,657.65	-3,606.67	400,647.29	-3.63%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

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	420.68	631.02	0.00	-25,868.98	2.38%
Revenue Surplus (Deficit):	26,500.00	26,500.00	420.68	631.02	0.00	-25,868.98	2.38%
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	420.68	631.02	0.00	-9,518.98	6.22%
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	17,583.12	17,763.66	0.00	-4,866.34	78.50%
Revenue Surplus (Deficit):	22,630.00	22,630.00	17,583.12	17,763.66	0.00	-4,866.34	78.50%
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	17,583.12	17,763.66	0.00	17,596.48	10,625.47%
Fund: 430 - River Downs West NID							
Revenue							
	41,800.00	41,800.00	39,089.57	39,261.98	0.00	-2,538.02	93.93%
Revenue Surplus (Deficit):	41,800.00	41,800.00	39,089.57	39,261.98	0.00	-2,538.02	93.93%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

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	43,675.65	43,675.65	0.00	0.00	100.00%
Expense Total:	43,675.65	43,675.65	43,675.65	43,675.65	0.00	0.00	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	-1,875.65	-1,875.65	-4,586.08	-4,413.67	0.00	-2,538.02	235.31%
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	9,672.93	0.00	-240,327.07	3.87%
Revenue Surplus (Deficit):	250,000.00	250,000.00	0.00	9,672.93	0.00	-240,327.07	3.87%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	42,504.05	215,696.29	2,670,261.87	-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	42,504.05	215,696.29	2,670,261.87	-245,958.16	109.32%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-42,504.05	-206,023.36	-2,670,261.87	-486,285.23	120.35%
Report Surplus (Deficit):	-20,633,774.40	-20,950,624.40	3,013,842.95	2,994,537.68	-10,277,454.70	13,667,707.38	34.76%

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	1,617,768.72	1,917,728.53	-653,834.48	8,821,220.32
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-94,934.90	-504,996.79	0.00	2,462,503.21
205 - Federal Forfeiture I	-62,500.00	-62,500.00	919.24	4,672.96	-4,360.00	62,812.96
208 - Law Enforcement Training	-3,000.00	-3,000.00	-3,157.63	-2,898.58	-3,019.47	-2,918.05
210 - Civil Process	-32,900.00	-32,900.00	3,912.53	6,488.52	-29.44	39,359.08
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,299.59	2,576.17	0.00	2,976.17
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	6,106.73	4,259.57	-468.00	89,334.48
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	5,905.65	6,022.56	-38.76	12,983.80
221 - Road Sales Tax	578,000.00	578,000.00	176,381.08	171,994.50	0.00	-406,005.50
222 - CART	104,000.00	104,000.00	222,963.28	379,028.05	0.00	275,028.05
231 - Common I	-204,525.00	-204,525.00	231,814.37	264,884.64	-228,582.08	240,827.56
232 - Common II	-213,725.78	-213,725.78	96,448.30	284,548.07	-353,487.35	144,786.50
233 - Bridge	502,000.00	502,000.00	10,263.06	3,410.51	0.00	-498,589.49
235 - Road & Bridge Capital Reql	-8,910,000.00	-8,910,000.00	-174,823.77	-152,948.28	-3,423,272.97	5,333,778.75
241 - Assessment	-267,709.66	-267,709.66	927,960.07	857,185.46	-28,461.54	1,096,433.58
250 - LEST	257,000.00	257,000.00	60,161.08	3,686.47	0.00	-253,313.53
255 - LERF	-90,500.00	-90,500.00	2,931.84	5,532.18	0.00	96,032.18
256 - Building Capital Fund	1,202,500.00	902,500.00	-94,006.19	-98,235.32	-2,904,488.52	-3,905,223.84
260 - P.A. Training	-3,650.00	-3,650.00	684.29	625.20	0.00	4,275.20
265 - Delinquent Taxes	-3,100.00	-3,100.00	-81.60	-398.13	0.00	2,701.87
268 - Adm. Handling Cost	10,450.00	10,450.00	767.48	-13,032.87	0.00	-23,482.87
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	3,846.16	7,084.74	-3,407.51	47,917.23
272 - Record Technology	-9,000.00	-9,000.00	14,028.16	21,704.22	-136.04	30,568.18
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	25,770.74	17,657.65	-3,606.67	400,647.29
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	420.68	631.02	0.00	-9,518.98
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	17,583.12	17,763.66	0.00	17,596.48
430 - River Downs West NID	-1,875.65	-1,875.65	-4,586.08	-4,413.67	0.00	-2,538.02
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	-42,504.05	-206,023.36	-2,670,261.87	-486,285.23
Report Surplus (Deficit):	-20,633,774.40	-20,950,624.40	3,013,842.95	2,994,537.68	-10,277,454.70	13,667,707.38