

Auditor's Report

June 2025

SUMMARY:

General Revenue Fund Balance \$7.698 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 50%) 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 6/30/2025) without bank interest):

General Revenue (Restricted and Unrestricted) 101	7,688,444
County Law Enforcement 201	3,997,032
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	484,236
Building Capital Fund	2,878,002
ARPA Funds 560	1,552,012
Total	16,609,726



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 06/30/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	7,698,344.60	
11010	CASH ROAD & BRIDGE	54.92	
11014	CASH IN CHECKING CERF	45.00	
	Total Assets:	7,698,444.52	<u>7,698,444.52</u>
Liability			
21000	Accounts Payable Pending	2,250.61	
22143	PR Benefit Plans Payable	-26,410.04	
22201	FWH Payable	-12.70	
22202	SWH Payable	-5.00	
22203	FICA Payable	-139.50	
22204	Medicare Payable	-32.58	
22205	SUTA Payable	399.57	
22265	LAGERS Payable	-378,683.51	
	Total Liability:	-402,633.15	
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		12,333,148.85	
Total Expense		14,926,981.07	
	Total Equity and Current Surplus (Deficit):	8,101,077.67	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>7,698,444.52</u>



Christian County, MO

Budget Report Group Summary

For Fiscal: 2025 Period Ending: 06/30/2025

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	1,928,894.41	12,333,148.85	0.00	-10,179,667.15	54.78%
Revenue Total:	22,512,816.00	22,512,816.00	1,928,894.41	12,333,148.85	0.00	-10,179,667.15	54.78%
Expense							
010 - Commission	748,287.19	755,787.19	36,845.18	222,345.00	382.00	533,060.19	29.47%
020 - County Clerk	333,424.40	333,424.40	21,778.55	136,761.57	1,709.70	194,953.13	41.53%
030 - Elections	232,105.28	232,105.28	9,873.78	71,389.99	330.85	160,384.44	30.90%
040 - Facilities Management	1,120,019.35	1,120,019.35	85,528.65	555,330.00	18,725.84	545,963.51	51.25%
050 - Sheriff	12,392,116.84	12,392,116.84	1,699,169.98	6,009,159.07	408,952.02	5,974,005.75	51.79%
060 - Treasurer	169,313.01	169,313.01	12,606.27	81,534.09	259.93	87,518.99	48.31%
070 - Collector	442,488.63	442,488.63	27,718.81	185,892.06	0.00	256,596.57	42.01%
090 - Recorder	312,142.53	312,142.53	22,021.13	143,615.55	0.00	168,526.98	46.01%
110 - Consolidated Courts	386,350.00	386,350.00	24,324.56	145,902.65	2,603.50	237,843.85	38.44%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	15,624.47	96,776.73	46,040.57	72,005.70	66.48%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	131.09	1,564.87	0.00	3,590.13	30.36%
130 - Public Administrator	221,399.56	230,749.56	15,260.20	93,553.42	4,152.79	133,043.35	42.34%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	191,350.65	1,235,427.61	847.31	1,327,980.00	48.21%
150 - Juvenile Office	498,442.75	498,442.75	31,216.40	224,927.25	51,007.37	222,508.13	55.36%
160 - Coroner	280,153.30	280,153.30	8,881.66	96,953.11	3,900.00	179,300.19	36.00%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	212,193.28	1,403,196.15	144,194.22	2,576,024.35	37.53%
180 - University Extension	82,450.00	82,450.00	6,870.83	41,224.98	41,225.01	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	17,346.07	156,799.59	1,291.29	154,114.17	50.64%
200 - Planning & Development	459,703.58	459,703.58	29,877.46	207,489.85	1,012.68	251,201.05	45.36%
210 - Auditor	224,532.57	224,532.57	14,702.03	93,432.46	16,720.94	114,379.17	49.06%
230 - Recycle	132,487.07	132,487.07	8,934.53	60,546.39	0.00	71,940.68	45.70%
240 - Human Resources	709,548.52	709,548.52	47,946.40	326,533.68	50.00	382,964.84	46.03%
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	3,336,625.00	0.00	386,850.00	89.61%
Expense Total:	30,053,292.27	30,070,142.27	2,540,201.98	14,926,981.07	743,406.02	14,399,755.18	52.11%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	-611,307.57	-2,593,832.22	-743,406.02	4,220,088.03	44.16%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	291,136.56	1,616,568.11	0.00	-1,645,931.89	49.55%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	291,136.56	1,616,568.11	0.00	-1,645,931.89	49.55%
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	537,448.53	2,900,962.07	0.00	3,329,037.93	46.56%
Expense Total:	6,230,000.00	6,230,000.00	537,448.53	2,900,962.07	0.00	3,329,037.93	46.56%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-246,311.97	-1,284,393.96	0.00	1,683,106.04	43.28%
Fund: 205 - Federal Forfeiture I							
Revenue	9,500.00	9,500.00	0.00	10,913.10	0.00	1,413.10	114.87%
Revenue Surplus (Deficit):	9,500.00	9,500.00	0.00	10,913.10	0.00	1,413.10	114.87%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	887.84	8,671.01	0.00	63,328.99	12.04%
Expense Total:	72,000.00	72,000.00	887.84	8,671.01	0.00	63,328.99	12.04%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	-887.84	2,242.09	0.00	64,742.09	-3.59%
Fund: 208 - Law Enforcement Training							
Revenue	14,500.00	14,500.00	530.19	3,152.51	0.00	-11,347.49	21.74%
Revenue Surplus (Deficit):	14,500.00	14,500.00	530.19	3,152.51	0.00	-11,347.49	21.74%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	140.00	9,819.12	2,215.53	5,465.35	68.77%
Expense Total:	17,500.00	17,500.00	140.00	9,819.12	2,215.53	5,465.35	68.77%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	390.19	-6,666.61	-2,215.53	-5,882.14	296.07%
Fund: 210 - Civil Process							
Revenue	57,100.00	57,100.00	5,368.10	24,434.66	0.00	-32,665.34	42.79%
Revenue Surplus (Deficit):	57,100.00	57,100.00	5,368.10	24,434.66	0.00	-32,665.34	42.79%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	99.00	5,420.50	5,090.23	79,489.27	11.68%
Expense Total:	90,000.00	90,000.00	99.00	5,420.50	5,090.23	79,489.27	11.68%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	5,269.10	19,014.16	-5,090.23	46,823.93	-42.32%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,600.00	12,600.00	1,228.15	7,625.09	0.00	-4,974.91	60.52%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,228.15	7,625.09	0.00	-4,974.91	60.52%
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: 06/30/2025

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	1,228.15	7,625.09	0.00	8,025.09	-1,906.27%
Fund: 215 - Sheriff's Conceal Carry							
Revenue	54,000.00	54,000.00	5,520.00	27,423.38	0.00	-26,576.62	50.78%
Revenue Surplus (Deficit):	54,000.00	54,000.00	5,520.00	27,423.38	0.00	-26,576.62	50.78%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,057.81	13,177.87	0.00	39,365.04	25.08%
610 - Expenses - Other	87,000.00	87,000.00	1,702.55	8,212.86	0.00	78,787.14	9.44%
Expense Total:	139,542.91	139,542.91	3,760.36	21,390.73	0.00	118,152.18	15.33%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	1,759.64	6,032.65	0.00	91,575.56	-7.05%
Fund: 219 - Family Violence							
Revenue	3,500.00	3,500.00	425.00	1,375.00	0.00	-2,125.00	39.29%
Revenue Surplus (Deficit):	3,500.00	3,500.00	425.00	1,375.00	0.00	-2,125.00	39.29%
Expense							
800 - Disbursements	3,500.00	3,500.00	425.00	1,375.00	0.00	2,125.00	39.29%
Expense Total:	3,500.00	3,500.00	425.00	1,375.00	0.00	2,125.00	39.29%
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	6,518.85	0.00	3,518.85	217.30%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	6,518.85	0.00	3,518.85	217.30%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	59.94	159.64	0.00	9,840.36	1.60%
Expense Total:	10,000.00	10,000.00	59.94	159.64	0.00	9,840.36	1.60%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	-59.94	6,359.21	0.00	13,359.21	-90.85%
Fund: 221 - Road Sales Tax							
Revenue	6,200,000.00	6,200,000.00	606,788.94	3,135,937.00	0.00	-3,064,063.00	50.58%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	606,788.94	3,135,937.00	0.00	-3,064,063.00	50.58%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	184,673.34	332,845.73	0.00	289,154.27	53.51%
800 - Disbursements	5,000,000.00	5,000,000.00	156,617.18	1,990,663.94	0.00	3,009,336.06	39.81%
Expense Total:	5,622,000.00	5,622,000.00	341,290.52	2,323,509.67	0.00	3,298,490.33	41.33%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	265,498.42	812,427.33	0.00	234,427.33	140.56%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	240,018.82	1,324,739.23	0.00	-1,049,260.77	55.80%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	240,018.82	1,324,739.23	0.00	-1,049,260.77	55.80%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	0.00	289,522.52	0.00	325,477.48	47.08%
800 - Disbursements	1,655,000.00	1,655,000.00	167,616.70	750,402.81	0.00	904,597.19	45.34%
Expense Total:	2,270,000.00	2,270,000.00	167,616.70	1,039,925.33	0.00	1,230,074.67	45.81%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	72,402.12	284,813.90	0.00	180,813.90	273.86%
Fund: 231 - Common I							
Revenue							
	3,257,627.32	3,257,627.32	91,713.39	1,413,812.22	0.00	-1,843,815.10	43.40%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	91,713.39	1,413,812.22	0.00	-1,843,815.10	43.40%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	74,833.97	555,395.49	0.00	629,556.83	46.87%
610 - Expenses - Other	2,277,200.00	2,277,200.00	169,788.31	393,771.80	935,466.17	947,962.03	58.37%
Expense Total:	3,462,152.32	3,462,152.32	244,622.28	949,167.29	935,466.17	1,577,518.86	54.44%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	-152,908.89	464,644.93	-935,466.17	-266,296.24	230.20%
Fund: 232 - Common II							
Revenue							
	3,063,477.23	3,063,477.23	83,012.12	1,252,226.40	0.00	-1,811,250.83	40.88%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	83,012.12	1,252,226.40	0.00	-1,811,250.83	40.88%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	68,292.21	438,374.84	0.00	686,578.17	38.97%
610 - Expenses - Other	2,152,250.00	2,152,250.00	200,658.49	396,923.17	1,209,597.09	545,729.74	74.64%
Expense Total:	3,277,203.01	3,277,203.01	268,950.70	835,298.01	1,209,597.09	1,232,307.91	62.40%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	-185,938.58	416,928.39	-1,209,597.09	-578,942.92	370.88%
Fund: 233 - Bridge							
Revenue							
	612,500.00	612,500.00	36,361.53	181,040.12	0.00	-431,459.88	29.56%
Revenue Surplus (Deficit):	612,500.00	612,500.00	36,361.53	181,040.12	0.00	-431,459.88	29.56%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	0.00	28,980.00	3,800.00	77,720.00	29.67%
Expense Total:	110,500.00	110,500.00	0.00	28,980.00	3,800.00	77,720.00	29.67%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	36,361.53	152,060.12	-3,800.00	-353,739.88	29.53%
Fund: 235 - Road & Bridge Capital Requests							
Revenue							
	615,000.00	615,000.00	125,000.00	447,350.61	0.00	-167,649.39	72.74%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	125,000.00	447,350.61	0.00	-167,649.39	72.74%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	11,340.00	2,459,912.03	1,177,876.75	5,862,211.22	38.29%
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	11,340.00	2,459,912.03	1,177,876.75	5,887,211.22	38.19%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	113,660.00	-2,012,561.42	-1,177,876.75	5,719,561.83	35.81%
Fund: 241 - Assessment							
Revenue							
	1,319,276.60	1,319,276.60	4,477.49	1,075,297.09	0.00	-243,979.51	81.51%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	4,477.49	1,075,297.09	0.00	-243,979.51	81.51%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	69,220.57	453,954.27	0.00	668,931.99	40.43%
610 - Expenses - Other	464,100.00	464,100.00	35,194.75	136,349.13	3,757.80	323,993.07	30.19%
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	104,415.32	590,303.40	3,757.80	992,925.06	37.43%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-99,937.83	484,993.69	-3,757.80	748,945.55	-179.76%
Fund: 250 - LEST							
Revenue							
	3,282,000.00	3,282,000.00	322,723.94	1,637,839.48	0.00	-1,644,160.52	49.90%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	322,723.94	1,637,839.48	0.00	-1,644,160.52	49.90%
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	275,788.64	1,593,403.79	0.00	1,431,596.21	52.67%
Expense Total:	3,025,000.00	3,025,000.00	275,788.64	1,593,403.79	0.00	1,431,596.21	52.67%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	46,935.30	44,435.69	0.00	-212,564.31	17.29%
Fund: 255 - LERF							
Revenue							
	49,500.00	49,500.00	3,980.73	44,403.53	0.00	-5,096.47	89.70%
Revenue Surplus (Deficit):	49,500.00	49,500.00	3,980.73	44,403.53	0.00	-5,096.47	89.70%
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	3,980.73	44,403.53	0.00	134,903.53	-49.06%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	4,210,550.00	0.00	4,036,094.85	0.00	-174,455.15	95.86%
Revenue Surplus (Deficit):	4,002,500.00	4,210,550.00	0.00	4,036,094.85	0.00	-174,455.15	95.86%
Expense							
610 - Expenses - Other	2,800,000.00	3,500,000.00	500,929.77	2,038,180.71	1,281,642.06	180,177.23	94.85%
Expense Total:	2,800,000.00	3,500,000.00	500,929.77	2,038,180.71	1,281,642.06	180,177.23	94.85%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	710,550.00	-500,929.77	1,997,914.14	-1,281,642.06	5,722.08	100.81%
Fund: 260 - P.A. Training							
Revenue							
	6,350.00	6,350.00	681.64	4,324.05	0.00	-2,025.95	68.10%
Revenue Surplus (Deficit):	6,350.00	6,350.00	681.64	4,324.05	0.00	-2,025.95	68.10%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	600.00	3,949.48	622.86	5,427.66	45.72%
Expense Total:	10,000.00	10,000.00	600.00	3,949.48	622.86	5,427.66	45.72%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	81.64	374.57	-622.86	3,401.71	6.80%
Fund: 265 - Delinquent Taxes							
Revenue							
	4,400.00	4,400.00	111.10	6,152.07	0.00	1,752.07	139.82%
Revenue Surplus (Deficit):	4,400.00	4,400.00	111.10	6,152.07	0.00	1,752.07	139.82%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	425.64	2,147.81	0.00	5,352.19	28.64%
Expense Total:	7,500.00	7,500.00	425.64	2,147.81	0.00	5,352.19	28.64%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-314.54	4,004.26	0.00	7,104.26	-129.17%
Fund: 268 - Adm. Handling Cost							
Revenue							
	400,600.00	400,600.00	19,676.97	158,821.13	0.00	-241,778.87	39.65%
Revenue Surplus (Deficit):	400,600.00	400,600.00	19,676.97	158,821.13	0.00	-241,778.87	39.65%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	19,476.97	168,805.66	0.00	221,344.34	43.27%
Expense Total:	390,150.00	390,150.00	19,476.97	168,805.66	0.00	221,344.34	43.27%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	200.00	-9,984.53	0.00	-20,434.53	-95.55%
Fund: 269 - Law Library							
Revenue							
	9,620.00	9,620.00	0.00	24,141.07	0.00	14,521.07	250.95%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	24,141.07	0.00	14,521.07	250.95%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	8,778.83	0.00	11,221.17	43.89%
Expense Total:	20,000.00	20,000.00	0.00	8,778.83	0.00	11,221.17	43.89%
Fund: 269 - Law Library Surplus (Deficit):	-10,380.00	-10,380.00	0.00	15,362.24	0.00	25,742.24	-148.00%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	2,798.00	20,106.61	0.00	-17,653.39	53.25%
Revenue Surplus (Deficit):	37,760.00	37,760.00	2,798.00	20,106.61	0.00	-17,653.39	53.25%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	1,040.62	10,761.36	0.00	71,238.64	13.12%
Expense Total:	82,000.00	82,000.00	1,040.62	10,761.36	0.00	71,238.64	13.12%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	1,757.38	9,345.25	0.00	53,585.25	-21.12%
Fund: 272 - Record Technology							
Revenue							
	135,000.00	135,000.00	12,461.09	79,691.76	0.00	-55,308.24	59.03%
Revenue Surplus (Deficit):	135,000.00	135,000.00	12,461.09	79,691.76	0.00	-55,308.24	59.03%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	1,082.01	9,651.52	0.00	134,348.48	6.70%
Expense Total:	144,000.00	144,000.00	1,082.01	9,651.52	0.00	134,348.48	6.70%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	11,379.08	70,040.24	0.00	79,040.24	-778.22%
Fund: 275 - Tax Maintenance							
Revenue							
	182,000.00	182,000.00	0.00	129,051.80	0.00	-52,948.20	70.91%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	129,051.80	0.00	-52,948.20	70.91%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	54,673.58	0.00	194,526.42	21.94%
Expense Total:	249,200.00	249,200.00	0.00	54,673.58	0.00	194,526.42	21.94%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	74,378.22	0.00	141,578.22	-110.68%
Fund: 280 - Building Inspection							
Revenue							
	344,000.00	344,000.00	23,711.72	200,763.99	0.00	-143,236.01	58.36%
Revenue Surplus (Deficit):	344,000.00	344,000.00	23,711.72	200,763.99	0.00	-143,236.01	58.36%
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	15,446.49	101,131.09	0.00	116,915.22	46.38%
610 - Expenses - Other	512,550.00	512,550.00	9,939.66	36,358.06	611.46	475,580.48	7.21%
Expense Total:	730,596.31	730,596.31	25,386.15	137,489.15	611.46	592,495.70	18.90%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	-1,674.43	63,274.84	-611.46	449,259.69	-16.21%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	102,544.25	0.00	-223,455.75	31.46%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	102,544.25	0.00	-223,455.75	31.46%
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	112,830.48	0.00	211,169.52	34.82%
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	112,830.48	0.00	211,169.52	34.82%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	-10,286.23	0.00	-12,286.23	-514.31%
Fund: 288 - Elections 5%							
Revenue							
	26,500.00	26,500.00	11,625.90	12,907.09	0.00	-13,592.91	48.71%
Revenue Surplus (Deficit):	26,500.00	26,500.00	11,625.90	12,907.09	0.00	-13,592.91	48.71%
Expense							
610 - Expenses - Other	16,350.00	16,350.00	0.00	200.00	0.00	16,150.00	1.22%
Expense Total:	16,350.00	16,350.00	0.00	200.00	0.00	16,150.00	1.22%
Fund: 288 - Elections 5% Surplus (Deficit):	10,150.00	10,150.00	11,625.90	12,707.09	0.00	2,557.09	125.19%
Fund: 289 - HAVA							
Revenue							
	65,480.00	65,480.00	0.00	12,282.64	0.00	-53,197.36	18.76%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	12,282.64	0.00	-53,197.36	18.76%
Expense							
610 - Expenses - Other	63,700.00	63,700.00	0.00	11,310.00	0.00	52,390.00	17.76%
Expense Total:	63,700.00	63,700.00	0.00	11,310.00	0.00	52,390.00	17.76%
Fund: 289 - HAVA Surplus (Deficit):	1,780.00	1,780.00	0.00	972.64	0.00	-807.36	54.64%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,630.00	22,630.00	0.00	18,517.18	0.00	-4,112.82	81.83%
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	18,517.18	0.00	-4,112.82	81.83%
Expense							
610 - Expenses - Other	22,462.82	22,462.82	19,713.99	19,713.99	0.00	2,748.83	87.76%
Expense Total:	22,462.82	22,462.82	19,713.99	19,713.99	0.00	2,748.83	87.76%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	-19,713.99	-1,196.81	0.00	-1,363.99	-715.88%
Fund: 430 - River Downs West NID							
Revenue							
	41,800.00	41,800.00	0.00	39,740.51	0.00	-2,059.49	95.07%
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	39,740.51	0.00	-2,059.49	95.07%

Budget Report

For Fiscal: 2025 Period Ending: 06/30/2025

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	43,675.65	0.00	0.00	100.00%
Expense Total:	43,675.65	43,675.65	0.00	43,675.65	0.00	0.00	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	-1,875.65	-1,875.65	0.00	-3,935.14	0.00	-2,059.49	209.80%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	629,975.00	629,975.00	0.00	529,175.00	0.00	-100,800.00	84.00%
Revenue Surplus (Deficit):	629,975.00	629,975.00	0.00	529,175.00	0.00	-100,800.00	84.00%
Expense							
610 - Expenses - Other	629,975.00	629,975.00	0.00	529,175.00	0.00	100,800.00	84.00%
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	529,175.00	0.00	100,800.00	84.00%
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	6,239.33	48,416.17	0.00	-201,583.83	19.37%
Revenue Surplus (Deficit):	250,000.00	250,000.00	6,239.33	48,416.17	0.00	-201,583.83	19.37%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	208,684.97	1,157,420.35	1,771,457.81	-288,878.16	110.94%
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	208,684.97	1,157,420.35	1,771,457.81	-288,878.16	110.94%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-202,445.64	-1,109,004.18	-1,771,457.81	-490,461.99	120.52%
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,449,901.81	-2,037,506.83	-7,135,543.78	11,969,523.79	43.39%

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	-611,307.57	-2,593,832.22	-743,406.02	4,220,088.03
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-246,311.97	-1,284,393.96	0.00	1,683,106.04
205 - Federal Forfeiture I	-62,500.00	-62,500.00	-887.84	2,242.09	0.00	64,742.09
208 - Law Enforcement Training	-3,000.00	-3,000.00	390.19	-6,666.61	-2,215.53	-5,882.14
210 - Civil Process	-32,900.00	-32,900.00	5,269.10	19,014.16	-5,090.23	46,823.93
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,228.15	7,625.09	0.00	8,025.09
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	1,759.64	6,032.65	0.00	91,575.56
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	-59.94	6,359.21	0.00	13,359.21
221 - Road Sales Tax	578,000.00	578,000.00	265,498.42	812,427.33	0.00	234,427.33
222 - CART	104,000.00	104,000.00	72,402.12	284,813.90	0.00	180,813.90
231 - Common I	-204,525.00	-204,525.00	-152,908.89	464,644.93	-935,466.17	-266,296.24
232 - Common II	-213,725.78	-213,725.78	-185,938.58	416,928.39	-1,209,597.09	-578,942.92
233 - Bridge	502,000.00	502,000.00	36,361.53	152,060.12	-3,800.00	-353,739.88
235 - Road & Bridge Capital Requ	-8,910,000.00	-8,910,000.00	113,660.00	-2,012,561.42	-1,177,876.75	5,719,561.83
241 - Assessment	-267,709.66	-267,709.66	-99,937.83	484,993.69	-3,757.80	748,945.55
250 - LEST	257,000.00	257,000.00	46,935.30	44,435.69	0.00	-212,564.31
255 - LERF	-90,500.00	-90,500.00	3,980.73	44,403.53	0.00	134,903.53
256 - Building Capital Fund	1,202,500.00	710,550.00	-500,929.77	1,997,914.14	-1,281,642.06	5,722.08
260 - P.A. Training	-3,650.00	-3,650.00	81.64	374.57	-622.86	3,401.71
265 - Delinquent Taxes	-3,100.00	-3,100.00	-314.54	4,004.26	0.00	7,104.26
268 - Adm. Handling Cost	10,450.00	10,450.00	200.00	-9,984.53	0.00	-20,434.53
269 - Law Library	-10,380.00	-10,380.00	0.00	15,362.24	0.00	25,742.24
271 - Record Retention	-44,240.00	-44,240.00	1,757.38	9,345.25	0.00	53,585.25
272 - Record Technology	-9,000.00	-9,000.00	11,379.08	70,040.24	0.00	79,040.24
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	74,378.22	0.00	141,578.22
280 - Building Inspection	-386,596.31	-386,596.31	-1,674.43	63,274.84	-611.46	449,259.69
285 - County Elections	2,000.00	2,000.00	0.00	-10,286.23	0.00	-12,286.23
288 - Elections 5%	10,150.00	10,150.00	11,625.90	12,707.09	0.00	2,557.09
289 - HAVA	1,780.00	1,780.00	0.00	972.64	0.00	-807.36
420 - Stone Hollow NID	167.18	167.18	-19,713.99	-1,196.81	0.00	-1,363.99
430 - River Downs West NID	-1,875.65	-1,875.65	0.00	-3,935.14	0.00	-2,059.49
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	-202,445.64	-1,109,004.18	-1,771,457.81	-490,461.99
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,449,901.81	-2,037,506.83	-7,135,543.78	11,969,523.79



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	4,697.90	5,239.03	541.13	11.52%	664,162.46	701,337.48	37,175.02	5.60%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	70,381.18	73,632.25	3,251.07	4.62%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	24,920.89	23,050.24	-1,870.65	-7.51%
<u>101-41310</u>	Sales Tax	530,104.78	582,272.16	52,167.38	9.84%	2,912,327.61	2,994,324.39	81,996.78	2.82%
<u>101-41311</u>	Marijuana Sales Tax	22,574.56	39,747.09	17,172.53	76.07%	122,079.48	158,101.51	36,022.03	29.51%
<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	111.11	111.11	0.00%	2,033.19	5,725.34	3,692.15	181.59%
<u>101-42290</u>	County Clerk Fees	10,617.70	14,626.98	4,009.28	37.76%	24,534.61	23,093.66	-1,440.95	-5.87%
<u>101-43111</u>	HIDTA Grant	1,526.40	737.59	-788.81	-51.68%	7,878.21	5,051.03	-2,827.18	-35.89%
<u>101-43300</u>	Payments in Lieu of Tax	141,584.00	148,882.00	7,298.00	5.15%	141,584.00	148,882.00	7,298.00	5.15%
<u>101-43411</u>	Miscellaneous Grants	0.00	0.00	0.00	0.00%	71,879.24	379,903.94	308,024.70	428.53%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	0.00	29,900.00	29,900.00	0.00%	169,088.98	239,368.15	70,279.17	41.56%
<u>101-43414</u>	VOCA Grant	11,312.62	11,344.38	31.76	0.28%	73,057.09	67,165.78	-5,891.31	-8.06%
<u>101-43415</u>	HB 224 Grant	480.30	0.00	-480.30	-100.00%	19,914.50	7,402.69	-12,511.81	-62.83%
<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	0.00	0.00	0.00%	34,013.65	66,682.73	32,669.08	96.05%
<u>101-43419</u>	STOP Grant	4,731.55	0.00	-4,731.55	-100.00%	31,017.26	23,207.88	-7,809.38	-25.18%
<u>101-43421</u>	Juvenile	13,295.61	9,303.53	-3,992.08	-30.03%	58,453.01	59,583.80	1,130.79	1.93%
<u>101-43610</u>	Election Cost Reimbursement	2,409.66	0.00	-2,409.66	-100.00%	2,409.66	720.80	-1,688.86	-70.09%
<u>101-44110</u>	Associate Division I Fees	0.00	6.00	6.00	0.00%	120.00	168.70	48.70	40.58%
<u>101-44111</u>	Circuit Clerk Fees	8,245.15	9,634.02	1,388.87	16.84%	50,838.64	43,212.53	-7,626.11	-15.00%
<u>101-44115</u>	Associate Division II Fees	57.00	0.00	-57.00	-100.00%	156.00	0.00	-156.00	-100.00%
<u>101-44119</u>	Public Administrator Fees	1,688.75	4,130.00	2,441.25	144.56%	12,336.55	20,960.00	8,623.45	69.90%
<u>101-44120</u>	Recorder of Deeds Fees	30,378.75	32,556.25	2,177.50	7.17%	151,319.25	170,494.39	19,175.14	12.67%
<u>101-44130</u>	Planning & Development Fees	4,340.00	3,260.00	-1,080.00	-24.88%	34,413.33	25,406.33	-9,007.00	-26.17%
<u>101-44194</u>	Collector Commissions & Fees	17,891.20	20,127.92	2,236.72	12.50%	1,055,568.66	1,122,079.33	66,510.67	6.30%
<u>101-44224</u>	Fees for HB 2224	2,650.00	2,660.00	10.00	0.38%	11,752.00	12,958.50	1,206.50	10.27%
<u>101-44232</u>	Inmate Medical Fees	1,946.70	0.00	-1,946.70	-100.00%	8,264.23	0.00	-8,264.23	-100.00%
<u>101-44233</u>	Prisoner Board	1,128.04	2,088.50	960.46	85.14%	15,176.32	3,859.50	-11,316.82	-74.57%
<u>101-44235</u>	Criminal Costs	105,741.81	1,957.00	-103,784.81	-98.15%	304,110.55	29,235.99	-274,874.56	-90.39%
<u>101-44236</u>	Prisoner INS	110,247.43	117,762.80	7,515.37	6.82%	557,758.91	727,509.02	169,750.11	30.43%
<u>101-44290</u>	Sheriff's Fees	660.00	519.00	-141.00	-21.36%	3,324.00	3,907.50	583.50	17.55%
<u>101-44413</u>	Recycle	1,121.28	635.98	-485.30	-43.28%	4,550.93	3,721.90	-829.03	-18.22%
<u>101-44631</u>	Child Support Reimbursement	238.23	0.00	-238.23	-100.00%	559.12	1,509.96	950.84	170.06%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	5,943.22	5,943.22	0.00%	2,164.11	11,377.43	9,213.32	425.73%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	33,678.26	33,678.26	0.00%	12,263.28	64,472.11	52,208.83	425.73%
<u>101-46611</u>	Interest	40,833.54	218.04	-40,615.50	-99.47%	372,315.92	207,386.22	-164,929.70	-44.30%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	0.00	1,200.00	1,200.00	0.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	0.00	13,800.00	13,800.00	0.00%
<u>101-48101</u>	Miscellaneous Revenue	4,280.84	3,100.65	-1,180.19	-27.57%	21,490.58	148,347.31	126,856.73	590.29%
<u>101-48102</u>	Expense Reimbursement	385.56	1,064.76	679.20	176.16%	7,029.43	7,504.26	474.83	6.75%
<u>101-48103</u>	LAGERS - Health Department	5,180.45	10,868.08	5,687.63	109.79%	30,606.31	41,041.02	10,434.71	34.09%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	33,702.20	69,426.54	35,724.34	106.00%
<u>101-48105</u>	Expense Reimbursement-SHF	36,052.68	9,844.08	-26,208.60	-72.70%	44,914.45	13,375.33	-31,539.12	-70.22%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	12,586.47	13,438.81	852.34	6.77%	72,745.01	81,067.23	8,322.22	11.44%
<u>101-48310</u>	Sale of Assets	0.00	0.00	0.00	0.00%	0.00	17,439.31	17,439.31	0.00%
<u>101-49201</u>	Transfer In - Cole Reimbursement	444,283.53	537,448.53	93,165.00	20.97%	1,986,590.79	2,900,962.07	914,371.28	46.03%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	258,584.61	275,788.64	17,204.03	6.65%	1,636,493.07	1,593,403.79	-43,089.28	-2.63%
<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	9,144,145.82	0.00	-9,144,145.82	-100.00%	9,371,901.13	0.00	-9,371,901.13	-100.00%
Revenue Total:		10,976,002.92	1,928,894.41	-9,047,108.51	-82.43%	20,261,516.14	12,333,148.85	-7,928,367.29	-39.13%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	113,037.60	116,428.52	-3,390.92	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,802.63	9,982.83	-7,180.20	-256.20%	17,570.91	14,603.66	2,967.25	16.89%
<u>101-010-51210</u>	Health Insurance	1,040.84	1,685.49	-644.65	-61.94%	5,724.62	7,122.69	-1,398.07	-24.42%
<u>101-010-51220</u>	FICA	1,505.75	2,115.69	-609.94	-40.51%	9,796.50	9,983.92	-187.42	-1.91%
<u>101-010-51230</u>	Lagers	2,034.66	2,396.65	-361.99	-17.79%	13,225.29	10,876.65	2,348.64	17.76%
<u>101-010-51250</u>	Unemployment Insurance	0.00	5.33	-5.33	0.00%	52.82	5.33	47.49	89.91%
<u>101-010-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	48.04	0.00	48.04	100.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	33.23	-33.23	0.00%
<u>101-010-52500</u>	Dues	15,150.00	0.00	15,150.00	100.00%	50,450.00	50,110.00	340.00	0.67%
<u>101-010-52530</u>	Phone	322.76	258.75	64.01	19.83%	2,138.96	1,477.85	661.11	30.91%
<u>101-010-52580</u>	Mileage	202.34	0.00	202.34	100.00%	1,251.00	906.90	344.10	27.51%
<u>101-010-52590</u>	Training	810.00	0.00	810.00	100.00%	1,659.31	2,567.18	-907.87	-54.71%
<u>101-010-53600</u>	Office Expense	79.50	689.39	-609.89	-767.16%	2,218.19	2,947.62	-729.43	-32.88%
<u>101-010-53605</u>	Postage	464.80	289.11	175.69	37.80%	1,092.72	3,303.48	-2,210.76	-202.32%
<u>101-010-53618</u>	Small Equipment	0.00	1,509.86	-1,509.86	0.00%	0.00	1,977.97	-1,977.97	0.00%
<u>101-010-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	565.94	0.00	565.94	100.00%
Department 010 - Commission Total:		41,803.68	36,845.18	4,958.50	11.86%	218,831.90	222,345.00	-3,513.10	-1.61%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	38,523.42	39,679.12	-1,155.70	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	8,712.76	8,944.15	-231.39	-2.66%	58,414.60	54,095.88	4,318.72	7.39%
<u>101-020-51210</u>	Health Insurance	2,081.68	2,174.87	-93.19	-4.48%	12,490.08	11,019.26	1,470.82	11.78%
<u>101-020-51220</u>	FICA	1,094.60	1,135.56	-40.96	-3.74%	7,263.79	7,086.99	176.80	2.43%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51230</u>	Lagers	1,712.80	1,469.85	242.95	14.18%	10,200.30	9,562.97	637.33	6.25%
<u>101-020-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.36	70.42	87.94	55.53%
<u>101-020-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	21.98	0.00	21.98	100.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	5,718.25	8,385.40	-2,667.15	-46.64%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,050.00	0.00	0.00%
<u>101-020-52530</u>	Phone	131.75	144.69	-12.94	-9.82%	791.33	860.81	-69.48	-8.78%
<u>101-020-52580</u>	Mileage	0.00	114.52	-114.52	0.00%	0.00	114.52	-114.52	0.00%
<u>101-020-52590</u>	Training	0.00	805.74	-805.74	0.00%	800.00	2,115.74	-1,315.74	-164.47%
<u>101-020-53600</u>	Office Expense	511.48	401.72	109.76	21.46%	3,472.82	1,578.60	1,894.22	54.54%
<u>101-020-53605</u>	Postage	37.12	142.98	-105.86	-285.18%	462.12	301.87	160.25	34.68%
<u>101-020-53618</u>	Small Equipment	259.99	339.99	-80.00	-30.77%	519.98	839.99	-320.01	-61.54%
Department 020 - County Clerk Total:		20,468.86	21,778.55	-1,309.69	-6.40%	139,887.03	136,761.57	3,125.46	2.23%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	5,475.60	6,364.18	-888.58	-16.23%	37,139.85	44,344.22	-7,204.37	-19.40%
<u>101-030-51210</u>	Health Insurance	1,040.84	1,087.45	-46.61	-4.48%	6,245.04	6,923.50	-678.46	-10.86%
<u>101-030-51220</u>	FICA	414.22	478.49	-64.27	-15.52%	2,813.22	3,340.61	-527.39	-18.75%
<u>101-030-51230</u>	Lagers	640.65	763.68	-123.03	-19.20%	4,345.39	5,321.28	-975.89	-22.46%
<u>101-030-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.57	54.99	50.58	47.91%
<u>101-030-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	26.75	0.00	26.75	100.00%
<u>101-030-52312</u>	Canvassing	0.00	0.00	0.00	0.00%	23,936.85	2,943.93	20,992.92	87.70%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	300.00	777.00	-477.00	-159.00%
<u>101-030-52530</u>	Phone	131.75	144.69	-12.94	-9.82%	791.33	860.81	-69.48	-8.78%
<u>101-030-53600</u>	Office Expense	150.62	422.05	-271.43	-180.21%	917.07	2,001.41	-1,084.34	-118.24%
<u>101-030-53605</u>	Postage	715.51	613.24	102.27	14.29%	4,286.42	4,322.24	-35.82	-0.84%
<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:		8,569.19	9,873.78	-1,304.59	-15.22%	80,907.49	71,389.99	9,517.50	11.76%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,387.61	20,717.65	-330.04	-1.62%	133,693.95	136,071.37	-2,377.42	-1.78%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	15,612.60	16,311.60	-699.00	-4.48%
<u>101-040-51220</u>	FICA	1,524.59	1,533.67	-9.08	-0.60%	10,017.28	10,102.07	-84.79	-0.85%
<u>101-040-51230</u>	Lagers	2,385.35	2,486.13	-100.78	-4.22%	15,642.16	16,328.55	-686.39	-4.39%
<u>101-040-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	316.76	150.54	166.22	52.48%
<u>101-040-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	1,160.02	0.00	1,160.02	100.00%
<u>101-040-51270</u>	Uniforms	139.55	174.74	-35.19	-25.22%	1,634.77	1,007.60	627.17	38.36%
<u>101-040-52410</u>	Utilities	11,883.58	43,042.28	-31,158.70	-262.20%	191,941.14	230,722.81	-38,781.67	-20.20%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	0.00	632.93	-632.93	0.00%	679.52	6,280.42	-5,600.90	-824.24%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	1,496.43	-1,496.43	0.00%	256.88	2,296.03	-2,039.15	-793.81%
<u>101-040-52438</u>	Building Repairs & Maintenance	5,286.86	6,467.53	-1,180.67	-22.33%	81,691.22	104,241.16	-22,549.94	-27.60%
<u>101-040-52439</u>	Elevator Maintenance	8,131.39	1,957.02	6,174.37	75.93%	18,985.75	9,810.10	9,175.65	48.33%
<u>101-040-52530</u>	Phone	40.38	40.44	-0.06	-0.15%	401.67	267.07	134.60	33.51%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-53600</u>	Office Expense	24.32	24.42	-0.10	-0.41%	361.13	648.59	-287.46	-79.60%
<u>101-040-53610</u>	Custodian Supplies	1,484.58	3,675.06	-2,190.48	-147.55%	14,807.70	15,311.33	-503.63	-3.40%
<u>101-040-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	53.25	0.00	53.25	100.00%
<u>101-040-53626</u>	Fuel Expense	863.12	561.75	301.37	34.92%	3,918.18	3,337.37	580.81	14.82%
<u>101-040-54750</u>	Equipment	2,499.00	0.00	2,499.00	100.00%	2,993.60	2,443.39	550.21	18.38%
Department 040 - Facilities Management Total:		57,252.43	85,528.65	-28,276.22	-49.39%	494,367.58	555,330.00	-60,962.42	-12.33%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	9,613.16	10,055.38	-442.22	-4.60%	62,485.54	65,359.97	-2,874.43	-4.60%
<u>101-050-51120</u>	Salary Other-Sheriff	371,355.88	397,591.62	-26,235.74	-7.06%	2,398,722.33	2,605,379.38	-206,657.05	-8.62%
<u>101-050-51210</u>	Health Insurance	40,072.37	43,225.76	-3,153.39	-7.87%	240,434.18	275,666.12	-35,231.94	-14.65%
<u>101-050-51220</u>	FICA	28,209.15	30,100.65	-1,891.50	-6.71%	182,618.99	197,580.25	-14,961.26	-8.19%
<u>101-050-51230</u>	Lagers	33,614.41	42,116.14	-8,501.73	-25.29%	215,934.90	276,427.34	-60,492.44	-28.01%
<u>101-050-51250</u>	Unemployment Insurance	189.64	57.56	132.08	69.65%	5,301.39	2,708.68	2,592.71	48.91%
<u>101-050-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	17,085.10	0.00	17,085.10	100.00%
<u>101-050-51270</u>	Uniforms	2,120.63	2,197.72	-77.09	-3.64%	20,314.79	20,183.18	131.61	0.65%
<u>101-050-51280</u>	Staff Meals- Jail	117.00	201.78	-84.78	-72.46%	659.29	1,029.60	-370.31	-56.17%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	2,107.50	216.00	1,891.50	89.75%
<u>101-050-52331</u>	Inmate Medical	58,769.82	60,972.30	-2,202.48	-3.75%	375,367.49	365,833.80	9,533.69	2.54%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	97.65	2,267.47	-2,169.82	-2,222.04%	5,078.47	5,463.30	-384.83	-7.58%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	14,984.74	26,937.86	-11,953.12	-79.77%	55,419.15	85,220.82	-29,801.67	-53.78%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	0.00	6,325.00	-6,325.00	0.00%	25,195.95	24,125.00	1,070.95	4.25%
<u>101-050-52517</u>	Media Services	0.00	0.00	0.00	0.00%	0.00	5,000.00	-5,000.00	0.00%
<u>101-050-52520</u>	Property & Liability Insurance	233,359.63	259,842.34	-26,482.71	-11.35%	233,359.63	359,842.34	-126,482.71	-54.20%
<u>101-050-52525</u>	Vehicle Insurance	47,652.31	161,816.67	-114,164.36	-239.58%	47,652.31	161,816.67	-114,164.36	-239.58%
<u>101-050-52530</u>	Phone	4,811.09	3,968.70	842.39	17.51%	42,678.69	30,735.73	11,942.96	27.98%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	3,176.42	0.00	3,176.42	100.00%
<u>101-050-53600</u>	Office Expense	1,241.18	3,491.70	-2,250.52	-181.32%	13,385.07	17,809.51	-4,424.44	-33.06%
<u>101-050-53605</u>	Postage	336.14	298.09	38.05	11.32%	1,209.50	1,173.82	35.68	2.95%
<u>101-050-53610</u>	Enforcement Supplies	975.00	492.01	482.99	49.54%	7,667.82	12,142.77	-4,474.95	-58.36%
<u>101-050-53612</u>	Jail Supplies	2,049.00	126.76	1,922.24	93.81%	8,810.31	8,303.63	506.68	5.75%
<u>101-050-53616</u>	Other Grant Expense	15,492.90	8,250.00	7,242.90	46.75%	254,093.18	429,727.81	-175,634.63	-69.12%
<u>101-050-53617</u>	Investigative Expense	343.00	348.00	-5.00	-1.46%	4,772.20	2,358.00	2,414.20	50.59%
<u>101-050-53618</u>	Small Equipment	10,406.43	228.77	10,177.66	97.80%	44,523.07	20,827.18	23,695.89	53.22%
<u>101-050-53626</u>	Fuel Expense	20,826.12	16,072.63	4,753.49	22.82%	92,746.96	99,249.21	-6,502.25	-7.01%
<u>101-050-53635</u>	Prisoner Food & Board	19,477.62	52,282.67	-32,805.05	-168.42%	237,060.40	256,496.67	-19,436.27	-8.20%
<u>101-050-54700</u>	Buildings & Building Improvements	0.00	550,085.20	-550,085.20	0.00%	0.00	550,085.20	-550,085.20	0.00%
<u>101-050-54750</u>	Equipment	3,691.20	0.00	3,691.20	100.00%	6,174.12	7,824.74	-1,650.62	-26.73%
<u>101-050-54752</u>	Vehicle Purchases	82,963.96	4,391.96	78,572.00	94.71%	139,740.34	38,119.36	101,620.98	72.72%
<u>101-050-54755</u>	Computer Hardware	2,209.99	0.00	2,209.99	100.00%	13,129.89	6,112.00	7,017.89	53.45%
<u>101-050-54756</u>	Computer Software	447.40	12,469.44	-12,022.04	-2,687.09%	66,827.13	62,864.71	3,962.42	5.93%
<u>101-050-57509</u>	Fees for HB 2224	2,650.00	2,660.00	-10.00	-0.38%	11,752.00	11,818.50	-66.50	-0.57%

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		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-050-57800</u>	K-9 Unit Expense	147.90	295.80	-147.90	-100.00%	1,819.08	1,657.78	161.30	8.87%
Department 050 - Sheriff Total:		1,008,225.32	1,699,169.98	-690,944.66	-68.53%	4,837,303.19	6,009,159.07	-1,171,855.88	-24.23%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	38,523.42	39,679.12	-1,155.70	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,447.70	3,017.78	429.92	12.47%	22,410.05	22,032.81	377.24	1.68%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	6,245.04	6,524.64	-279.60	-4.48%
<u>101-060-51220</u>	FICA	656.34	639.78	16.56	2.52%	4,296.62	4,372.57	-75.95	-1.77%
<u>101-060-51230</u>	Lagers	1,096.80	1,094.67	2.13	0.19%	7,129.20	5,816.49	1,312.71	18.41%
<u>101-060-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	52.77	25.07	27.70	52.49%
<u>101-060-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	22.83	0.00	22.83	100.00%
<u>101-060-52500</u>	Dues	460.00	500.00	-40.00	-8.70%	460.00	500.00	-40.00	-8.70%
<u>101-060-52530</u>	Phone	48.89	0.00	48.89	100.00%	293.76	245.59	48.17	16.40%
<u>101-060-53600</u>	Office Expense	640.66	39.99	600.67	93.76%	950.20	1,449.24	-499.04	-52.52%
<u>101-060-53605</u>	Postage	120.32	122.13	-1.81	-1.50%	653.33	888.56	-235.23	-36.00%
Department 060 - Treasurer Total:		13,438.23	12,606.27	831.96	6.19%	81,037.22	81,534.09	-496.87	-0.61%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	38,523.42	39,679.12	-1,155.70	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	12,685.43	15,102.65	-2,417.22	-19.06%	79,837.88	96,688.60	-16,850.72	-21.11%
<u>101-070-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	10,928.82	13,049.28	-2,120.46	-19.40%
<u>101-070-51220</u>	FICA	1,383.81	1,593.02	-209.21	-15.12%	8,818.77	10,256.08	-1,437.31	-16.30%
<u>101-070-51230</u>	Lagers	1,851.83	2,431.72	-579.89	-31.31%	11,722.23	13,520.35	-1,798.12	-15.34%
<u>101-070-51250</u>	Unemployment Insurance	0.00	5.92	-5.92	0.00%	219.97	132.34	87.63	39.84%
<u>101-070-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	43.95	0.00	43.95	100.00%
<u>101-070-52530</u>	Phone	170.49	171.22	-0.73	-0.43%	682.94	685.12	-2.18	-0.32%
<u>101-070-53605</u>	Postage	126.87	134.92	-8.05	-6.35%	8,330.06	11,881.17	-3,551.11	-42.63%
Department 070 - Collector Total:		24,226.79	27,718.81	-3,492.02	-14.41%	159,108.04	185,892.06	-26,784.02	-16.83%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	38,523.42	39,679.12	-1,155.70	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,945.96	10,655.73	290.23	2.65%	70,506.82	71,498.20	-991.38	-1.41%
<u>101-090-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	12,490.08	11,823.37	666.71	5.34%
<u>101-090-51220</u>	FICA	1,256.23	1,247.30	8.93	0.71%	8,122.64	8,307.23	-184.59	-2.27%
<u>101-090-51230</u>	Lagers	1,806.45	1,836.23	-29.78	-1.65%	11,736.71	12,204.42	-467.71	-3.99%
<u>101-090-51250</u>	Unemployment Insurance	7.57	2.51	5.06	66.84%	204.41	103.21	101.20	49.51%
<u>101-090-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	41.23	0.00	41.23	100.00%
Department 090 - Recorder Total:		22,024.57	22,021.13	3.44	0.02%	141,625.31	143,615.55	-1,990.24	-1.41%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	1,525.00	1,950.00	-425.00	-27.87%	8,152.25	8,777.10	-624.85	-7.66%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	1,200.74	0.00	1,200.74	100.00%	1,200.74	1,582.00	-381.26	-31.75%
<u>101-110-52500</u>	Dues	500.00	500.00	0.00	0.00%	2,741.40	1,478.95	1,262.45	46.05%
<u>101-110-52515</u>	Jury Expense	125.86	5,488.36	-5,362.50	-4,260.69%	15,314.30	20,940.96	-5,626.66	-36.74%
<u>101-110-52517</u>	Pretrial Services	0.00	10,327.15	-10,327.15	0.00%	48,277.90	62,349.70	-14,071.80	-29.15%

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		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-110-52530</u>	Phone	1,033.53	1,061.33	-27.80	-2.69%	6,413.81	6,369.73	44.08	0.69%
<u>101-110-52580</u>	Mileage	147.38	137.55	9.83	6.67%	637.27	1,332.45	-695.18	-109.09%
<u>101-110-52590</u>	Training	1,197.10	1,783.00	-585.90	-48.94%	7,160.23	8,581.31	-1,421.08	-19.85%
<u>101-110-53600</u>	Office Expense	2,739.12	1,917.25	821.87	30.00%	15,064.75	18,452.72	-3,387.97	-22.49%
<u>101-110-53605</u>	Postage	773.42	1,028.90	-255.48	-33.03%	5,142.76	6,061.33	-918.57	-17.86%
<u>101-110-53618</u>	Small Equipment	610.32	131.02	479.30	78.53%	1,996.91	4,777.40	-2,780.49	-139.24%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	190.38	5,199.00	-5,008.62	-2,630.85%
<u>101-110-57507</u>	Court Costs	0.00	0.00	0.00	0.00%	3,266.13	0.00	3,266.13	100.00%
Department 110 - Consolidated Courts Total:		9,852.47	24,324.56	-14,472.09	-146.89%	115,558.83	145,902.65	-30,343.82	-26.26%
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%	4,800.00	4,800.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	17,004.00	19,998.00	-2,994.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	5,499.96	7,279.98	-1,780.02	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	9,918.00	7,992.00	1,926.00	19.42%	55,631.00	50,081.00	5,550.00	9.98%
<u>101-121-52310</u>	Consultant	2,141.27	2,156.70	-15.43	-0.72%	13,051.32	13,050.05	1.27	0.01%
<u>101-121-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.28	97.70	-0.42	-0.43%	584.51	586.39	-1.88	-0.32%
<u>101-121-52590</u>	Training	0.00	0.00	0.00	0.00%	74.95	225.40	-150.45	-200.73%
<u>101-121-53600</u>	Office Expense	66.80	0.00	66.80	100.00%	143.23	177.96	-34.73	-24.25%
<u>101-121-53605</u>	Postage	0.00	31.74	-31.74	0.00%	2.55	167.95	-165.40	-6,486.27%
<u>101-121-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		16,774.01	15,624.47	1,149.54	6.85%	97,201.52	96,776.73	424.79	0.44%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	178.00	0.00	178.00	100.00%
<u>101-122-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	2,880.00	0.00	2,880.00	100.00%
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	418.45	410.00	8.45	2.02%
<u>101-122-52530</u>	Phone	121.60	122.12	-0.52	-0.43%	730.63	732.98	-2.35	-0.32%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	93.50	297.21	-203.71	-217.87%
<u>101-122-53605</u>	Postage	0.00	8.97	-8.97	0.00%	0.00	18.57	-18.57	0.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		121.60	131.09	-9.49	-7.80%	4,300.58	1,564.87	2,735.71	63.61%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	38,523.42	39,679.12	-1,155.70	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.96	5,369.39	671.57	11.12%	39,265.79	29,664.73	9,601.06	24.45%
<u>101-130-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	9,367.56	5,980.92	3,386.64	36.15%
<u>101-130-51220</u>	FICA	849.86	818.61	31.25	3.68%	5,556.92	5,042.66	514.26	9.25%
<u>101-130-51230</u>	Lagers	1,400.22	1,068.07	332.15	23.72%	9,101.37	6,979.23	2,122.14	23.32%
<u>101-130-51250</u>	Unemployment Insurance	0.00	6.16	-6.16	0.00%	105.63	50.69	54.94	52.01%
<u>101-130-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	225.73	0.00	225.73	100.00%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	61.02	247.05	-186.03	-304.87%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	2,346.00	-2,346.00	0.00%

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		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-130-52530</u>	Phone	97.28	138.14	-40.86	-42.00%	584.51	809.57	-225.06	-38.50%
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	500.00	375.57	124.43	24.89%
<u>101-130-53600</u>	Office Expense	66.00	60.59	5.41	8.20%	1,749.85	1,623.77	126.08	7.21%
<u>101-130-53605</u>	Postage	59.20	63.60	-4.40	-7.43%	407.42	450.96	-43.54	-10.69%
<u>101-130-53626</u>	Fuel Expense	72.21	0.00	72.21	100.00%	545.93	303.15	242.78	44.47%
Department 130 - Public Administrator Total:		16,073.67	15,260.20	813.47	5.06%	105,995.15	93,553.42	12,441.73	11.74%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,016.46	12,569.24	-552.78	-4.60%	78,106.99	81,700.06	-3,593.07	-4.60%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	101,089.04	128,394.13	-27,305.09	-27.01%	681,695.93	822,552.25	-140,856.32	-20.66%
<u>101-140-51210</u>	Health Insurance	10,408.42	13,049.28	-2,640.86	-25.37%	67,512.09	73,402.20	-5,890.11	-8.72%
<u>101-140-51220</u>	FICA	8,229.08	10,324.01	-2,094.93	-25.46%	55,611.70	66,444.49	-10,832.79	-19.48%
<u>101-140-51230</u>	Lagers	11,758.68	15,996.05	-4,237.37	-36.04%	82,592.60	103,488.34	-20,895.74	-25.30%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	7,752.00	7,752.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	64.98	2.15	62.83	96.69%	1,371.77	687.74	684.03	49.86%
<u>101-140-51260</u>	Workers' Compensation	-44.20	0.00	-44.20	-100.00%	-93.75	0.00	-93.75	-100.00%
<u>101-140-52345</u>	Witness & Reporter Expense	1,712.35	7,663.34	-5,950.99	-347.53%	9,091.51	18,672.25	-9,580.74	-105.38%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	64.50	235.32	-170.82	-264.84%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	5,688.20	5,542.41	145.79	2.56%
<u>101-140-52530</u>	Phone	1,220.21	1,234.04	-13.83	-1.13%	7,532.60	7,405.83	126.77	1.68%
<u>101-140-53600</u>	Office Expense	440.65	826.41	-385.76	-87.54%	7,206.61	7,791.59	-584.98	-8.12%
<u>101-140-53616</u>	Other Grant Expense	118.50	0.00	118.50	100.00%	776.46	1,099.60	-323.14	-41.62%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	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>101-140-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	10,000.00	0.00	10,000.00	100.00%
<u>101-140-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	28,769.70	37,535.62	-8,765.92	-30.47%
<u>101-140-57583</u>	Child Abuse Team Grant	2,150.00	0.00	2,150.00	100.00%	9,522.68	0.00	9,522.68	100.00%
Department 140 - Prosecuting Attorney Total:		150,456.17	191,350.65	-40,894.48	-27.18%	1,053,233.89	1,235,427.61	-182,193.72	-17.30%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	13,794.38	11,326.40	2,467.98	17.89%	85,770.39	92,118.02	-6,347.63	-7.40%
<u>101-150-51130</u>	Contract Labor	0.00	350.00	-350.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-150-51210</u>	Health Insurance	2,081.68	1,631.16	450.52	21.64%	11,189.03	12,505.56	-1,316.53	-11.77%
<u>101-150-51220</u>	FICA	999.59	808.80	190.79	19.09%	6,234.87	6,679.23	-444.36	-7.13%
<u>101-150-51230</u>	Lagers	1,553.28	1,324.12	229.16	14.75%	9,261.71	10,657.45	-1,395.74	-15.07%
<u>101-150-51250</u>	Unemployment Insurance	15.64	0.00	15.64	100.00%	238.74	100.30	138.44	57.99%
<u>101-150-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	875.00	0.00	875.00	100.00%
<u>101-150-51270</u>	Uniforms	235.64	1,770.98	-1,535.34	-651.56%	2,822.79	2,454.85	367.94	13.03%
<u>101-150-52300</u>	Legal Fees	2,604.00	2,500.00	104.00	3.99%	15,176.00	15,361.00	-185.00	-1.22%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	0.00	0.00	0.00	0.00%	6,000.00	8,365.00	-2,365.00	-39.42%
<u>101-150-52322</u>	OSCA Grant	0.00	0.00	0.00	0.00%	3,010.00	0.00	3,010.00	100.00%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	5,235.55	1,785.93	3,449.62	65.89%
<u>101-150-52500</u>	Dues	0.00	600.00	-600.00	0.00%	700.00	600.00	100.00	14.29%

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				June Variance				YTD Variance	
		2024	2025	Favorable /		2024	2025	Favorable /	
		June Activity	June Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-150-52530</u>	Phone	1,206.20	1,082.53	123.67	10.25%	7,676.84	6,495.97	1,180.87	15.38%
<u>101-150-52585</u>	Travel	0.00	0.00	0.00	0.00%	20.00	5,256.00	-5,236.00	-26,180.00%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	550.00	3,745.00	-3,195.00	-580.91%
<u>101-150-53600</u>	Office Expense	626.61	758.59	-131.98	-21.06%	7,793.81	4,399.85	3,393.96	43.55%
<u>101-150-53605</u>	Postage	36.19	133.86	-97.67	-269.88%	218.10	314.64	-96.54	-44.26%
<u>101-150-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	899.99	0.00	899.99	100.00%
<u>101-150-53626</u>	Fuel Expense	369.93	472.21	-102.28	-27.65%	2,478.13	2,991.95	-513.82	-20.73%
<u>101-150-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,760.98	0.00	2,760.98	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	50,746.50	50,746.50	0.00	0.00%
Department 150 - Juvenile Office Total:		31,980.89	31,216.40	764.49	2.39%	219,658.43	224,927.25	-5,268.82	-2.40%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	37,587.42	38,715.04	-1,127.62	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	750.00	0.00	0.00%	4,350.00	5,100.00	-750.00	-17.24%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	3,122.52	3,262.32	-139.80	-4.48%
<u>101-160-51220</u>	FICA	403.84	417.26	-13.42	-3.32%	2,652.71	2,731.38	-78.67	-2.97%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	4,397.77	4,645.81	-248.04	-5.64%
<u>101-160-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	28.79	0.00	28.79	100.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	0.00	0.00	0.00%	14,814.00	40,354.00	-25,540.00	-172.40%
<u>101-160-52530</u>	Phone	40.38	89.54	-49.16	-121.74%	282.73	291.74	-9.01	-3.19%
<u>101-160-52588</u>	Transport & Removal	0.00	350.00	-350.00	0.00%	0.00	550.00	-550.00	0.00%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	1,100.00	-1,100.00	0.00%
<u>101-160-53610</u>	Coroner Supplies	0.00	0.00	0.00	0.00%	410.00	0.00	410.00	100.00%
<u>101-160-53626</u>	Fuel Expense	28.11	60.24	-32.13	-114.30%	189.65	202.82	-13.17	-6.94%
Department 160 - Coroner Total:		8,202.01	8,881.66	-679.65	-8.29%	67,835.59	96,953.11	-29,117.52	-42.92%
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	450.00	436.00	14.00	3.11%	4,507.00	3,090.00	1,417.00	31.44%
<u>101-170-52300</u>	Legal Fees	87.50	0.00	87.50	100.00%	1,067.50	5,674.60	-4,607.10	-431.58%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	62,500.02	62,500.02	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	0.00	0.00	0.00%	0.00	33,000.00	-33,000.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	1,884.98	106.11	1,778.87	94.37%
<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	2,666.00	2,264.56	401.44	15.06%	103,349.84	77,283.19	26,066.65	25.22%
<u>101-170-52432</u>	Computer Software	1,025.00	10,796.70	-9,771.70	-953.34%	44,822.23	103,708.51	-58,886.28	-131.38%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	5,139.29	-5,139.29	0.00%	6,689.19	12,438.94	-5,749.75	-85.96%
<u>101-170-52500</u>	Organizational Dues	0.00	10,572.49	-10,572.49	0.00%	17,270.00	25,372.49	-8,102.49	-46.92%
<u>101-170-52520</u>	Property & Liability Insurance	132,131.44	167,262.66	-35,131.22	-26.59%	132,131.44	167,262.66	-35,131.22	-26.59%
<u>101-170-52525</u>	Vehicle Insurance	22,423.22	25,660.69	-3,237.47	-14.44%	22,423.22	25,660.69	-3,237.47	-14.44%
<u>101-170-52530</u>	Phone & Internet	11,238.76	11,463.96	-225.20	-2.00%	65,451.91	68,268.81	-2,816.90	-4.30%
<u>101-170-52540</u>	Publication Costs	313.20	66.15	247.05	78.88%	2,915.55	2,825.32	90.23	3.09%
<u>101-170-53618</u>	Small Equipment	1,277.47	377.96	899.51	70.41%	2,527.47	377.96	2,149.51	85.05%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-170-54700</u>	Land, Bldgs & Improvements	12,116.08	-60,995.63	73,111.71	603.43%	118,709.19	519,488.11	-400,778.92	-337.61%
<u>101-170-54750</u>	Equipment	32,324.14	0.00	32,324.14	100.00%	59,950.04	0.00	59,950.04	100.00%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	0.00	2,321.40	-2,321.40	0.00%
<u>101-170-57506</u>	ELECTIONS	39,756.35	0.00	39,756.35	100.00%	40,713.34	32,076.85	8,636.49	21.21%
<u>101-170-57582</u>	ARPA Expenses	37,145.82	0.00	37,145.82	100.00%	246,263.76	0.00	246,263.76	100.00%
<u>101-170-57800</u>	Misc	-3,577.59	-1,369.78	-2,207.81	-61.71%	7,496.39	189,178.35	-181,681.96	-2,423.59%
<u>101-170-57815</u>	Emp Benefits Over (Under) Deducted	0.00	12,909.70	-12,909.70	0.00%	0.00	12,909.70	-12,909.70	0.00%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	1,486.84	287.02	1,199.82	80.70%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	17,191.86	-17,191.86	0.00%	0.00	24,991.86	-24,991.86	0.00%
Department 170 - County Misc & Operations Total:		299,794.06	212,193.28	87,600.78	29.22%	966,965.84	1,403,196.15	-436,230.31	-45.11%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	41,224.98	41,224.98	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	41,224.98	41,224.98	0.00	0.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,081.40	12,464.28	-382.88	-3.17%	78,594.33	81,402.94	-2,808.61	-3.57%
<u>101-190-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	8,050.00	-8,050.00	0.00%
<u>101-190-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	8,847.14	9,786.96	-939.82	-10.62%
<u>101-190-51220</u>	FICA	897.60	903.67	-6.07	-0.68%	5,858.42	5,930.09	-71.67	-1.22%
<u>101-190-51230</u>	Lagers	1,413.52	1,495.71	-82.19	-5.81%	9,195.48	9,762.91	-567.43	-6.17%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.42	75.23	83.19	52.51%
<u>101-190-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	287.07	0.00	287.07	100.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	71.30	-71.30	0.00%	75.92	642.53	-566.61	-746.33%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	13,000.00	13,935.00	-935.00	-7.19%
<u>101-190-52530</u>	Phone	534.75	495.75	39.00	7.29%	3,456.43	2,975.11	481.32	13.93%
<u>101-190-52590</u>	Training	0.00	0.00	0.00	0.00%	720.00	3,318.68	-2,598.68	-360.93%
<u>101-190-53600</u>	Office Expense	438.93	66.31	372.62	84.89%	5,325.75	4,304.01	1,021.74	19.18%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	7.89	0.00	7.89	100.00%
<u>101-190-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	0.00	15,458.10	-15,458.10	0.00%
<u>101-190-53626</u>	Fuel Expense	369.56	217.89	151.67	41.04%	1,563.84	1,158.03	405.81	25.95%
<u>101-190-54750</u>	Equipment	0.00	0.00	0.00	0.00%	3,295.50	0.00	3,295.50	100.00%
Department 190 - Emergency Management Total:		17,297.02	17,346.07	-49.05	-0.28%	130,386.19	156,799.59	-26,413.40	-20.26%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	17,902.87	22,560.37	-4,657.50	-26.02%	118,397.46	146,869.55	-28,472.09	-24.05%
<u>101-200-51210</u>	Health Insurance	2,185.76	2,827.34	-641.58	-29.35%	13,374.77	16,420.33	-3,045.56	-22.77%
<u>101-200-51220</u>	FICA	1,354.91	1,701.52	-346.61	-25.58%	8,968.19	11,093.58	-2,125.39	-23.70%
<u>101-200-51230</u>	Lagers	2,094.64	2,174.81	-80.17	-3.83%	13,649.09	14,163.50	-514.41	-3.77%
<u>101-200-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	296.76	155.51	141.25	47.60%
<u>101-200-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	214.15	0.00	214.15	100.00%
<u>101-200-52342</u>	GIS	0.00	0.00	0.00	0.00%	4,375.00	9,260.00	-4,885.00	-111.66%
<u>101-200-52343</u>	Stormwater	0.00	0.00	0.00	0.00%	2,400.00	0.00	2,400.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	507.43	610.00	-102.57	-20.21%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-52500</u>	Dues	170.80	0.00	170.80	100.00%	536.80	810.00	-273.20	-50.89%
<u>101-200-52510</u>	BOA Board Meetings	375.00	0.00	375.00	100.00%	1,175.00	525.00	650.00	55.32%
<u>101-200-52515</u>	Refunds	0.00	0.00	0.00	0.00%	0.00	1,000.00	-1,000.00	0.00%
<u>101-200-52530</u>	Phone	161.98	202.57	-40.59	-25.06%	1,013.36	1,044.98	-31.62	-3.12%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	285.26	0.00	285.26	100.00%
<u>101-200-53600</u>	Office Expense	831.91	381.13	450.78	54.19%	4,375.21	2,636.73	1,738.48	39.73%
<u>101-200-53605</u>	Postage	809.34	0.00	809.34	100.00%	4,121.26	2,847.58	1,273.68	30.91%
<u>101-200-53619</u>	Late Fees	39.00	0.00	39.00	100.00%	39.00	0.00	39.00	100.00%
<u>101-200-53626</u>	Fuel Expense	112.33	29.72	82.61	73.54%	614.32	53.09	561.23	91.36%
Department 200 - Planning & Development Total:		26,038.54	29,877.46	-3,838.92	-14.74%	174,343.06	207,489.85	-33,146.79	-19.01%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	38,523.42	39,679.12	-1,155.70	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,683.85	4,839.41	-155.56	-3.32%	38,687.40	31,544.52	7,142.88	18.46%
<u>101-210-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	5,724.62	3,262.32	2,462.30	43.01%
<u>101-210-51220</u>	FICA	795.22	814.75	-19.53	-2.46%	5,636.68	5,313.92	322.76	5.73%
<u>101-210-51230</u>	Lagers	1,160.79	1,313.27	-152.48	-13.14%	8,953.01	8,546.85	406.16	4.54%
<u>101-210-51250</u>	Unemployment Insurance	0.00	3.48	-3.48	0.00%	105.59	50.14	55.45	52.51%
<u>101-210-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	29.47	0.00	29.47	100.00%
<u>101-210-52500</u>	Dues	0.00	0.00	0.00	0.00%	150.00	150.00	0.00	0.00%
<u>101-210-52530</u>	Phone	72.96	113.28	-40.32	-55.26%	438.38	679.83	-241.45	-55.08%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	129.98	618.10	-488.12	-375.53%
<u>101-210-52590</u>	Training	428.18	845.00	-416.82	-97.35%	2,449.37	2,154.87	294.50	12.02%
<u>101-210-53600</u>	Office Expense	135.80	124.64	11.16	8.22%	1,552.10	1,348.61	203.49	13.11%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	47.88	84.18	-36.30	-75.81%
<u>101-210-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 210 - Auditor Total:		13,723.90	14,702.03	-978.13	-7.13%	102,427.90	93,432.46	8,995.44	8.78%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,883.00	6,190.62	-307.62	-5.23%	37,793.88	40,059.03	-2,265.15	-5.99%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	6,245.04	6,524.64	-279.60	-4.48%
<u>101-230-51220</u>	FICA	446.28	469.52	-23.24	-5.21%	2,868.60	3,040.18	-171.58	-5.98%
<u>101-230-51230</u>	Lagers	688.31	742.87	-54.56	-7.93%	4,421.92	4,807.03	-385.11	-8.71%
<u>101-230-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.59	50.16	55.43	52.50%
<u>101-230-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	532.56	0.00	532.56	100.00%
<u>101-230-51270</u>	Uniforms	84.78	52.07	32.71	38.58%	449.47	445.05	4.42	0.98%
<u>101-230-52410</u>	Utilities	304.80	297.38	7.42	2.43%	2,012.74	2,430.23	-417.49	-20.74%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,477.25	359.03	1,118.22	75.70%
<u>101-230-52530</u>	Phone	110.22	40.44	69.78	63.31%	773.07	242.64	530.43	68.61%
<u>101-230-53600</u>	Office Expense	41.98	0.00	41.98	100.00%	41.98	113.30	-71.32	-169.89%
<u>101-230-53626</u>	Fuel Expense	177.12	54.19	122.93	69.40%	653.90	500.10	153.80	23.52%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	1,975.00	-1,975.00	0.00%
Department 230 - Recycle Total:		8,777.33	8,934.53	-157.20	-1.79%	57,376.00	60,546.39	-3,170.39	-5.53%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

		2024	2025	June Variance		2024	2025	YTD Variance	
		June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	33,967.59	36,087.76	-2,120.17	-6.24%	162,089.81	239,022.16	-76,932.35	-47.46%
<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	3,122.52	4,213.87	-1,091.35	-34.95%	16,653.44	25,962.67	-9,309.23	-55.90%
<u>101-240-51220</u>	FICA	2,495.06	2,627.22	-132.16	-5.30%	14,775.29	17,585.34	-2,810.05	-19.02%
<u>101-240-51230</u>	Lagers	3,358.91	3,893.70	-534.79	-15.92%	21,851.95	25,882.77	-4,030.82	-18.45%
<u>101-240-51250</u>	Unemployment Insurance	32.89	8.13	24.76	75.28%	389.25	219.56	169.69	43.59%
<u>101-240-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	75.98	0.00	75.98	100.00%
<u>101-240-52530</u>	Phone	371.21	370.31	0.90	0.24%	2,272.80	2,222.37	50.43	2.22%
<u>101-240-53600</u>	Office Expense	292.00	731.10	-439.10	-150.38%	3,389.79	4,050.50	-660.71	-19.49%
<u>101-240-53605</u>	Postage	0.88	14.31	-13.43	-1,526.14%	16.84	28.07	-11.23	-66.69%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	29.99	259.99	-230.00	-766.92%
<u>101-240-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	-1,475.00	9,510.00	-10,985.00	-744.75%
Department 240 - Human Resources Total:		43,641.06	47,946.40	-4,305.34	-9.87%	220,070.14	326,533.68	-106,463.54	-48.38%
Department: 900 - Transfer out									
<u>101-900-61000</u>	Transfer to Capital Projects Funds	9,308,000.00	0.00	9,308,000.00	100.00%	9,308,000.00	2,807,450.00	6,500,550.00	69.84%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	520,325.00	529,175.00	-8,850.00	-1.70%
Department 900 - Transfer out Total:		9,308,000.00	0.00	9,308,000.00	100.00%	9,828,325.00	3,336,625.00	6,491,700.00	66.05%
Expense Total:		11,153,612.63	2,540,201.98	8,613,410.65	77.23%	19,337,970.86	14,926,981.07	4,410,989.79	22.81%
Fund 101 Surplus (Deficit):		-177,609.71	-611,307.57	-433,697.86	-244.19%	923,545.28	-2,593,832.22	-3,517,377.50	-380.86%
Total Surplus (Deficit):		-177,609.71	-611,307.57	-433,697.86	-244.19%	923,545.28	-2,593,832.22	-3,517,377.50	-380.86%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

Group Summary

Department	2024 June Activity	2025 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	10,976,002.92	1,928,894.41	-9,047,108.51	-82.43%	20,261,516.14	12,333,148.85	-7,928,367.29	-39.13%
Revenue Total:	10,976,002.92	1,928,894.41	-9,047,108.51	-82.43%	20,261,516.14	12,333,148.85	-7,928,367.29	-39.13%
Expense								
010 - Commission	41,803.68	36,845.18	4,958.50	11.86%	218,831.90	222,345.00	-3,513.10	-1.61%
020 - County Clerk	20,468.86	21,778.55	-1,309.69	-6.40%	139,887.03	136,761.57	3,125.46	2.23%
030 - Elections	8,569.19	9,873.78	-1,304.59	-15.22%	80,907.49	71,389.99	9,517.50	11.76%
040 - Facilities Management	57,252.43	85,528.65	-28,276.22	-49.39%	494,367.58	555,330.00	-60,962.42	-12.33%
050 - Sheriff	1,008,225.32	1,699,169.98	-690,944.66	-68.53%	4,837,303.19	6,009,159.07	-1,171,855.88	-24.23%
060 - Treasurer	13,438.23	12,606.27	831.96	6.19%	81,037.22	81,534.09	-496.87	-0.61%
070 - Collector	24,226.79	27,718.81	-3,492.02	-14.41%	159,108.04	185,892.06	-26,784.02	-16.83%
090 - Recorder	22,024.57	22,021.13	3.44	0.02%	141,625.31	143,615.55	-1,990.24	-1.41%
110 - Consolidated Courts	9,852.47	24,324.56	-14,472.09	-146.89%	115,558.83	145,902.65	-30,343.82	-26.26%
121 - 38th Circuit Associate Division No. 1	16,774.01	15,624.47	1,149.54	6.85%	97,201.52	96,776.73	424.79	0.44%
122 - 38th Circuit Associate Division No. 2	121.60	131.09	-9.49	-7.80%	4,300.58	1,564.87	2,735.71	63.61%
130 - Public Administrator	16,073.67	15,260.20	813.47	5.06%	105,995.15	93,553.42	12,441.73	11.74%
140 - Prosecuting Attorney	150,456.17	191,350.65	-40,894.48	-27.18%	1,053,233.89	1,235,427.61	-182,193.72	-17.30%
150 - Juvenile Office	31,980.89	31,216.40	764.49	2.39%	219,658.43	224,927.25	-5,268.82	-2.40%
160 - Coroner	8,202.01	8,881.66	-679.65	-8.29%	67,835.59	96,953.11	-29,117.52	-42.92%
170 - County Misc & Operations	299,794.06	212,193.28	87,600.78	29.22%	966,965.84	1,403,196.15	-436,230.31	-45.11%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	41,224.98	41,224.98	0.00	0.00%
190 - Emergency Management	17,297.02	17,346.07	-49.05	-0.28%	130,386.19	156,799.59	-26,413.40	-20.26%
200 - Planning & Development	26,038.54	29,877.46	-3,838.92	-14.74%	174,343.06	207,489.85	-33,146.79	-19.01%
210 - Auditor	13,723.90	14,702.03	-978.13	-7.13%	102,427.90	93,432.46	8,995.44	8.78%
230 - Recycle	8,777.33	8,934.53	-157.20	-1.79%	57,376.00	60,546.39	-3,170.39	-5.53%
240 - Human Resources	43,641.06	47,946.40	-4,305.34	-9.87%	220,070.14	326,533.68	-106,463.54	-48.38%
900 - Transfer out	9,308,000.00	0.00	9,308,000.00	100.00%	9,828,325.00	3,336,625.00	6,491,700.00	66.05%
Expense Total:	11,153,612.63	2,540,201.98	8,613,410.65	77.23%	19,337,970.86	14,926,981.07	4,410,989.79	22.81%
Fund 101 Surplus (Deficit):	-177,609.71	-611,307.57	-433,697.86	-244.19%	923,545.28	-2,593,832.22	-3,517,377.50	-380.86%
Total Surplus (Deficit):	-177,609.71	-611,307.57	-433,697.86	-244.19%	923,545.28	-2,593,832.22	-3,517,377.50	-380.86%

Fund Summary

Fund	2024	2025	June Variance		2024	2025	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-177,609.71	-611,307.57	-433,697.86	-244.19%	923,545.28	-2,593,832.22	-3,517,377.50	-380.86%
Total Surplus (Deficit):	-177,609.71	-611,307.57	-433,697.86	-244.19%	923,545.28	-2,593,832.22	-3,517,377.50	-380.86%