

Auditor's Report

July 2025

SUMMARY:

General Revenue Fund Balance \$8.085 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 58%) 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 7/31/2025, without bank interest)

General Revenue (Restricted and Unrestricted) 101	8,084,696
County Law Enforcement 201	3,548,133
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	364,894
Building Capital Fund	2,443,318
ARPA Funds 560	1,493,563
Total	15,937,604



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 07/31/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	8,084,596.62	
11010	CASH ROAD & BRIDGE	54.92	
11014	CASH IN CHECKING CERF	45.00	
	Total Assets:	8,084,696.54	<u>8,084,696.54</u>
Liability			
22143	PR Benefit Plans Payable	-24,916.56	
22201	FWH Payable	-12.70	
22202	SWH Payable	-5.00	
22203	FICA Payable	-139.50	
22204	Medicare Payable	-32.58	
22205	SUTA Payable	-33.20	
22265	LAGERS Payable	-384,755.01	
	Total Liability:	-409,894.55	
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		14,370,865.30	
Total Expense		16,571,184.10	
	Total Equity and Current Surplus (Deficit):	8,494,591.09	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>8,084,696.54</u>



Christian County, MO

Budget Report Group Summary

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,512,816.00	22,512,816.00	2,007,827.72	14,370,865.30	0.00	-8,141,950.70	63.83%
Revenue Total:	22,512,816.00	22,512,816.00	2,007,827.72	14,370,865.30	0.00	-8,141,950.70	63.83%
Expense							
010 - Commission	748,287.19	755,787.19	43,872.05	266,217.05	93.37	489,476.77	35.24%
020 - County Clerk	333,424.40	333,424.40	20,801.28	157,562.85	2,113.77	173,747.78	47.89%
030 - Elections	232,105.28	232,105.28	10,205.54	81,595.53	0.00	150,509.75	35.15%
040 - Facilities Management	1,120,019.35	1,120,019.35	55,054.20	610,384.20	18,377.78	491,257.37	56.14%
050 - Sheriff	12,392,116.84	12,392,116.84	972,168.62	6,981,395.67	97,695.89	5,313,025.28	57.13%
060 - Treasurer	169,313.01	169,313.01	12,170.60	93,704.69	219.94	75,388.38	55.47%
070 - Collector	442,488.63	442,488.63	25,835.19	211,727.25	0.00	230,761.38	47.85%
090 - Recorder	312,142.53	312,142.53	22,206.01	165,821.56	0.00	146,320.97	53.12%
110 - Consolidated Courts	386,350.00	386,350.00	21,468.27	167,370.92	3,129.90	215,849.18	44.13%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	19,136.51	115,913.24	37,231.65	61,678.11	71.29%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	131.75	1,696.62	0.00	3,458.38	32.91%
130 - Public Administrator	221,399.56	230,749.56	14,511.70	108,065.12	4,152.79	118,531.65	48.63%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	191,015.72	1,426,443.33	2,025.82	1,135,785.77	55.71%
150 - Juvenile Office	498,442.75	498,442.75	31,613.75	256,541.00	44,208.61	197,693.14	60.34%
160 - Coroner	280,153.30	280,153.30	8,422.32	105,375.43	3,150.00	171,627.87	38.74%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	122,582.75	1,472,271.60	182,144.03	2,468,999.09	40.12%
180 - University Extension	82,450.00	82,450.00	6,870.83	48,095.81	34,354.18	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	18,941.80	175,741.39	0.00	136,463.66	56.29%
200 - Planning & Development	459,703.58	459,703.58	28,417.78	235,907.63	1,135.86	222,660.09	51.56%
210 - Auditor	224,532.57	224,532.57	14,816.30	108,248.76	16,720.94	99,562.87	55.66%
230 - Recycle	132,487.07	132,487.07	8,983.82	69,530.21	0.00	62,956.86	52.48%
240 - Human Resources	709,548.52	709,548.52	48,415.56	374,949.24	192.45	334,406.83	52.87%
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	1,697,642.35	16,571,184.10	446,946.98	13,052,011.19	56.59%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	310,185.37	-2,200,318.80	-446,946.98	4,910,060.49	35.03%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	247,932.64	1,879,667.39	0.00	-1,382,832.61	57.61%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,262,500.00	3,262,500.00	247,932.64	1,879,667.39	0.00	-1,382,832.61	57.61%
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	711,997.85	3,612,959.92	0.00	2,617,040.08	57.99%
Expense Total:	6,230,000.00	6,230,000.00	711,997.85	3,612,959.92	0.00	2,617,040.08	57.99%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-464,065.21	-1,733,292.53	0.00	1,234,207.47	58.41%
Fund: 205 - Federal Forfeiture I							
Revenue							
	9,500.00	9,500.00	0.00	11,465.86	0.00	1,965.86	120.69%
Revenue Surplus (Deficit):	9,500.00	9,500.00	0.00	11,465.86	0.00	1,965.86	120.69%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	30.00	8,701.01	0.00	63,298.99	12.08%
Expense Total:	72,000.00	72,000.00	30.00	8,701.01	0.00	63,298.99	12.08%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	-30.00	2,764.85	0.00	65,264.85	-4.42%
Fund: 208 - Law Enforcement Training							
Revenue							
	14,500.00	14,500.00	548.78	3,705.08	0.00	-10,794.92	25.55%
Revenue Surplus (Deficit):	14,500.00	14,500.00	548.78	3,705.08	0.00	-10,794.92	25.55%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	375.00	10,194.12	1,990.53	5,315.35	69.63%
Expense Total:	17,500.00	17,500.00	375.00	10,194.12	1,990.53	5,315.35	69.63%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	173.78	-6,489.04	-1,990.53	-5,479.57	282.65%
Fund: 210 - Civil Process							
Revenue							
	57,100.00	57,100.00	3,861.59	29,010.75	0.00	-28,089.25	50.81%
Revenue Surplus (Deficit):	57,100.00	57,100.00	3,861.59	29,010.75	0.00	-28,089.25	50.81%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	5,518.10	10,938.60	1,770.91	77,290.49	14.12%
Expense Total:	90,000.00	90,000.00	5,518.10	10,938.60	1,770.91	77,290.49	14.12%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	-1,656.51	18,072.15	-1,770.91	49,201.24	-49.55%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue							
	12,600.00	12,600.00	1,205.57	8,929.83	0.00	-3,670.17	70.87%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,205.57	8,929.83	0.00	-3,670.17	70.87%
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: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Expense Total:	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	-400.00	-400.00	1,205.57	8,929.83	0.00	9,329.83	-2,232.46%
Fund: 215 - Sheriff's Conceal Carry							
Revenue							
	54,000.00	54,000.00	2,770.00	31,364.55	0.00	-22,635.45	58.08%
Revenue Surplus (Deficit):	54,000.00	54,000.00	2,770.00	31,364.55	0.00	-22,635.45	58.08%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,050.53	15,228.40	0.00	37,314.51	28.98%
610 - Expenses - Other	87,000.00	87,000.00	2,216.00	10,428.86	0.00	76,571.14	11.99%
Expense Total:	139,542.91	139,542.91	4,266.53	25,657.26	0.00	113,885.65	18.39%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	-1,496.53	5,707.29	0.00	91,250.20	-6.67%
Fund: 219 - Family Violence							
Revenue							
	3,500.00	3,500.00	305.00	1,680.00	0.00	-1,820.00	48.00%
Revenue Surplus (Deficit):	3,500.00	3,500.00	305.00	1,680.00	0.00	-1,820.00	48.00%
Expense							
800 - Disbursements	3,500.00	3,500.00	305.00	1,680.00	0.00	1,820.00	48.00%
Expense Total:	3,500.00	3,500.00	305.00	1,680.00	0.00	1,820.00	48.00%
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	6,662.50	0.00	3,662.50	222.08%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	6,662.50	0.00	3,662.50	222.08%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	159.64	672.50	9,167.86	8.32%
Expense Total:	10,000.00	10,000.00	0.00	159.64	672.50	9,167.86	8.32%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	6,502.86	-672.50	12,830.36	-83.29%
Fund: 221 - Road Sales Tax							
Revenue							
	6,200,000.00	6,200,000.00	505,557.18	3,641,494.18	0.00	-2,558,505.82	58.73%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	505,557.18	3,641,494.18	0.00	-2,558,505.82	58.73%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	6,073.64	334,871.68	0.00	287,128.32	53.84%
800 - Disbursements	5,000,000.00	5,000,000.00	743,884.50	2,734,548.44	0.00	2,265,451.56	54.69%
Expense Total:	5,622,000.00	5,622,000.00	749,958.14	3,069,420.12	0.00	2,552,579.88	54.60%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	-244,400.96	572,074.06	0.00	-5,925.94	98.97%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 222 - CART							
Revenue							
	2,374,000.00	2,374,000.00	235,452.84	1,560,192.07	0.00	-813,807.93	65.72%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	235,452.84	1,560,192.07	0.00	-813,807.93	65.72%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	63,838.73	353,361.25	0.00	261,638.75	57.46%
800 - Disbursements	1,655,000.00	1,655,000.00	170,789.02	921,191.83	0.00	733,808.17	55.66%
Expense Total:	2,270,000.00	2,270,000.00	234,627.75	1,274,553.08	0.00	995,446.92	56.15%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	825.09	285,638.99	0.00	181,638.99	274.65%
Fund: 231 - Common I							
Revenue							
	3,257,627.32	3,257,627.32	368,466.01	1,790,931.29	0.00	-1,466,696.03	54.98%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	368,466.01	1,790,931.29	0.00	-1,466,696.03	54.98%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	81,621.12	637,016.61	0.00	547,935.71	53.76%
610 - Expenses - Other	2,277,200.00	2,277,200.00	635,780.88	1,029,552.68	402,379.75	845,267.57	62.88%
Expense Total:	3,462,152.32	3,462,152.32	717,402.00	1,666,569.29	402,379.75	1,393,203.28	59.76%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	-348,935.99	124,362.00	-402,379.75	-73,492.75	135.93%
Fund: 232 - Common II							
Revenue							
	3,063,477.23	3,063,477.23	360,040.52	1,619,134.99	0.00	-1,444,342.24	52.85%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	360,040.52	1,619,134.99	0.00	-1,444,342.24	52.85%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	66,499.66	504,874.50	0.00	620,078.51	44.88%
610 - Expenses - Other	2,152,250.00	2,152,250.00	40,521.98	437,389.91	1,215,503.95	499,356.14	76.80%
Expense Total:	3,277,203.01	3,277,203.01	107,021.64	942,264.41	1,215,503.95	1,119,434.65	65.84%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	253,018.88	676,870.58	-1,215,503.95	-324,907.59	252.02%
Fund: 233 - Bridge							
Revenue							
	612,500.00	612,500.00	0.00	186,954.13	0.00	-425,545.87	30.52%
Revenue Surplus (Deficit):	612,500.00	612,500.00	0.00	186,954.13	0.00	-425,545.87	30.52%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	3,800.00	32,780.00	9,000.00	68,720.00	37.81%
Expense Total:	110,500.00	110,500.00	3,800.00	32,780.00	9,000.00	68,720.00	37.81%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	-3,800.00	154,174.13	-9,000.00	-356,825.87	28.92%
Fund: 235 - Road & Bridge Capital Requests							
Revenue							
	615,000.00	615,000.00	0.00	476,452.12	0.00	-138,547.88	77.47%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	615,000.00	615,000.00	0.00	476,452.12	0.00	-138,547.88	77.47%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	6,542.50	2,466,454.53	3,018,207.19	4,015,338.28	57.73%
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	6,542.50	2,466,454.53	3,018,207.19	4,040,338.28	57.58%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-6,542.50	-1,990,002.41	-3,018,207.19	3,901,790.40	56.21%
Fund: 241 - Assessment							
Revenue							
	1,319,276.60	1,319,276.60	3,797.32	1,087,499.39	0.00	-231,777.21	82.43%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	3,797.32	1,087,499.39	0.00	-231,777.21	82.43%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	68,876.68	522,830.95	0.00	600,055.31	46.56%
610 - Expenses - Other	464,100.00	464,100.00	6,866.64	143,215.77	7,766.69	313,117.54	32.53%
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	75,743.32	666,046.72	7,766.69	913,172.85	42.46%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-71,946.00	421,452.67	-7,766.69	681,395.64	-154.53%
Fund: 250 - LEST							
Revenue							
	3,282,000.00	3,282,000.00	264,039.03	1,903,715.93	0.00	-1,378,284.07	58.00%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	264,039.03	1,903,715.93	0.00	-1,378,284.07	58.00%
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	385,218.70	1,978,622.49	0.00	1,046,377.51	65.41%
Expense Total:	3,025,000.00	3,025,000.00	385,218.70	1,978,622.49	0.00	1,046,377.51	65.41%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	-121,179.67	-74,906.56	0.00	-331,906.56	-29.15%
Fund: 255 - LERF							
Revenue							
	49,500.00	49,500.00	5,292.16	50,488.59	0.00	988.59	102.00%
Revenue Surplus (Deficit):	49,500.00	49,500.00	5,292.16	50,488.59	0.00	988.59	102.00%
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	5,292.16	50,488.59	0.00	140,988.59	-55.79%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 256 - Building Capital Fund							
Revenue							
	4,002,500.00	4,210,550.00	50,000.00	4,097,015.35	0.00	-113,534.65	97.30%
Revenue Surplus (Deficit):	4,002,500.00	4,210,550.00	50,000.00	4,097,015.35	0.00	-113,534.65	97.30%
Expense							
610 - Expenses - Other	2,800,000.00	3,500,000.00	495,604.39	2,533,785.10	974,944.77	-8,729.87	100.25%
Expense Total:	2,800,000.00	3,500,000.00	495,604.39	2,533,785.10	974,944.77	-8,729.87	100.25%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	710,550.00	-445,604.39	1,563,230.25	-974,944.77	-122,264.52	82.79%
Fund: 260 - P.A. Training							
Revenue							
	6,350.00	6,350.00	718.05	5,088.39	0.00	-1,261.61	80.13%
Revenue Surplus (Deficit):	6,350.00	6,350.00	718.05	5,088.39	0.00	-1,261.61	80.13%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	3,949.48	822.86	5,227.66	47.72%
Expense Total:	10,000.00	10,000.00	0.00	3,949.48	822.86	5,227.66	47.72%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	718.05	1,138.91	-822.86	3,966.05	-8.66%
Fund: 265 - Delinquent Taxes							
Revenue							
	4,400.00	4,400.00	20.00	6,255.83	0.00	1,855.83	142.18%
Revenue Surplus (Deficit):	4,400.00	4,400.00	20.00	6,255.83	0.00	1,855.83	142.18%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	226.86	2,374.67	0.00	5,125.33	31.66%
Expense Total:	7,500.00	7,500.00	226.86	2,374.67	0.00	5,125.33	31.66%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-206.86	3,881.16	0.00	6,981.16	-125.20%
Fund: 268 - Adm. Handling Cost							
Revenue							
	400,600.00	400,600.00	48,118.68	207,089.97	0.00	-193,510.03	51.69%
Revenue Surplus (Deficit):	400,600.00	400,600.00	48,118.68	207,089.97	0.00	-193,510.03	51.69%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	47,666.72	216,472.38	0.00	173,677.62	55.48%
Expense Total:	390,150.00	390,150.00	47,666.72	216,472.38	0.00	173,677.62	55.48%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	451.96	-9,382.41	0.00	-19,832.41	-89.78%
Fund: 269 - Law Library							
Revenue							
	9,620.00	9,620.00	0.00	29,310.17	0.00	19,690.17	304.68%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	29,310.17	0.00	19,690.17	304.68%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	20,000.00	20,000.00	0.00	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	20,531.34	0.00	30,911.34	-197.80%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	2,945.00	23,828.84	0.00	-13,931.16	63.11%
Revenue Surplus (Deficit):	37,760.00	37,760.00	2,945.00	23,828.84	0.00	-13,931.16	63.11%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
Expense Total:	82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	2,945.00	13,067.48	0.00	57,307.48	-29.54%
Fund: 272 - Record Technology							
Revenue							
	135,000.00	135,000.00	9,658.13	92,471.48	0.00	-42,528.52	68.50%
Revenue Surplus (Deficit):	135,000.00	135,000.00	9,658.13	92,471.48	0.00	-42,528.52	68.50%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	313.05	9,964.57	1,514.90	132,520.53	7.97%
Expense Total:	144,000.00	144,000.00	313.05	9,964.57	1,514.90	132,520.53	7.97%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	9,345.08	82,506.91	-1,514.90	89,992.01	-899.91%
Fund: 275 - Tax Maintenance							
Revenue							
	182,000.00	182,000.00	0.00	144,107.94	0.00	-37,892.06	79.18%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	144,107.94	0.00	-37,892.06	79.18%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	58,584.25	0.00	190,615.75	23.51%
Expense Total:	249,200.00	249,200.00	0.00	58,584.25	0.00	190,615.75	23.51%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	85,523.69	0.00	152,723.69	-127.27%
Fund: 280 - Building Inspection							
Revenue							
	344,000.00	344,000.00	35,128.59	239,751.72	0.00	-104,248.28	69.70%
Revenue Surplus (Deficit):	344,000.00	344,000.00	35,128.59	239,751.72	0.00	-104,248.28	69.70%
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	17,298.98	118,430.07	0.00	99,616.24	54.31%
610 - Expenses - Other	512,550.00	512,550.00	898.13	37,256.19	1,728.93	473,564.88	7.61%
Expense Total:	730,596.31	730,596.31	18,197.11	155,686.26	1,728.93	573,181.12	21.55%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	16,931.48	84,065.46	-1,728.93	468,932.84	-21.30%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 285 - County Elections							
Revenue							
	326,000.00	326,000.00	0.00	113,452.23	0.00	-212,547.77	34.80%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	113,452.23	0.00	-212,547.77	34.80%
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	113,291.17	0.00	210,708.83	34.97%
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	113,291.17	0.00	210,708.83	34.97%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	161.06	0.00	-1,838.94	8.05%
Fund: 288 - Elections 5%							
Revenue							
	26,500.00	26,500.00	3,733.10	16,905.31	0.00	-9,594.69	63.79%
Revenue Surplus (Deficit):	26,500.00	26,500.00	3,733.10	16,905.31	0.00	-9,594.69	63.79%
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	3,733.10	16,705.31	0.00	6,555.31	164.58%
Fund: 289 - HAVA							
Revenue							
	65,480.00	65,480.00	0.00	23,707.00	0.00	-41,773.00	36.20%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	23,707.00	0.00	-41,773.00	36.20%
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	12,397.00	0.00	10,617.00	696.46%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,630.00	22,630.00	0.00	18,698.81	0.00	-3,931.19	82.63%
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	18,698.81	0.00	-3,931.19	82.63%
Expense							
610 - Expenses - Other	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%
Expense Total:	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	0.00	-1,015.18	0.00	-1,182.36	-607.24%
Fund: 430 - River Downs West NID							
Revenue							
	41,800.00	41,800.00	0.00	39,903.36	0.00	-1,896.64	95.46%
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	39,903.36	0.00	-1,896.64	95.46%

Budget Report

For Fiscal: 2025 Period Ending: 07/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	43,675.65	43,675.65	0.00	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	-3,772.29	0.00	-1,896.64	201.12%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	629,975.00	629,975.00	0.00	529,239.93	0.00	-100,735.07	84.01%
Revenue Surplus (Deficit):	629,975.00	629,975.00	0.00	529,239.93	0.00	-100,735.07	84.01%
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	64.93	0.00	64.93	0.00%
Fund: 560 - ARPA Funds							
Revenue							
	250,000.00	250,000.00	3,968.55	52,384.72	0.00	-197,615.28	20.95%
Revenue Surplus (Deficit):	250,000.00	250,000.00	3,968.55	52,384.72	0.00	-197,615.28	20.95%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	62,417.32	1,219,837.67	1,709,040.49	-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	62,417.32	1,219,837.67	1,709,040.49	-288,878.16	110.94%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-58,448.77	-1,167,452.95	-1,709,040.49	-486,493.44	120.36%
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,163,487.87	-2,976,320.67	-7,792,290.45	10,373,963.28	50.93%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General F	-7,540,476.27	-7,557,326.27	310,185.37	-2,200,318.80	-446,946.98	4,910,060.49
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-464,065.21	-1,733,292.53	0.00	1,234,207.47
205 - Federal Forfeiture I	-62,500.00	-62,500.00	-30.00	2,764.85	0.00	65,264.85
208 - Law Enforcement Training	-3,000.00	-3,000.00	173.78	-6,489.04	-1,990.53	-5,479.57
210 - Civil Process	-32,900.00	-32,900.00	-1,656.51	18,072.15	-1,770.91	49,201.24
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,205.57	8,929.83	0.00	9,329.83
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	-1,496.53	5,707.29	0.00	91,250.20
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	0.00	6,502.86	-672.50	12,830.36
221 - Road Sales Tax	578,000.00	578,000.00	-244,400.96	572,074.06	0.00	-5,925.94
222 - CART	104,000.00	104,000.00	825.09	285,638.99	0.00	181,638.99
231 - Common I	-204,525.00	-204,525.00	-348,935.99	124,362.00	-402,379.75	-73,492.75
232 - Common II	-213,725.78	-213,725.78	253,018.88	676,870.58	-1,215,503.95	-324,907.59
233 - Bridge	502,000.00	502,000.00	-3,800.00	154,174.13	-9,000.00	-356,825.87
235 - Road & Bridge Capital Reql	-8,910,000.00	-8,910,000.00	-6,542.50	-1,990,002.41	-3,018,207.19	3,901,790.40
241 - Assessment	-267,709.66	-267,709.66	-71,946.00	421,452.67	-7,766.69	681,395.64
250 - LEST	257,000.00	257,000.00	-121,179.67	-74,906.56	0.00	-331,906.56
255 - LERF	-90,500.00	-90,500.00	5,292.16	50,488.59	0.00	140,988.59
256 - Building Capital Fund	1,202,500.00	710,550.00	-445,604.39	1,563,230.25	-974,944.77	-122,264.52
260 - P.A. Training	-3,650.00	-3,650.00	718.05	1,138.91	-822.86	3,966.05
265 - Delinquent Taxes	-3,100.00	-3,100.00	-206.86	3,881.16	0.00	6,981.16
268 - Adm. Handling Cost	10,450.00	10,450.00	451.96	-9,382.41	0.00	-19,832.41
269 - Law Library	-10,380.00	-10,380.00	0.00	20,531.34	0.00	30,911.34
271 - Record Retention	-44,240.00	-44,240.00	2,945.00	13,067.48	0.00	57,307.48
272 - Record Technology	-9,000.00	-9,000.00	9,345.08	82,506.91	-1,514.90	89,992.01
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	85,523.69	0.00	152,723.69
280 - Building Inspection	-386,596.31	-386,596.31	16,931.48	84,065.46	-1,728.93	468,932.84
285 - County Elections	2,000.00	2,000.00	0.00	161.06	0.00	-1,838.94
288 - Elections 5%	10,150.00	10,150.00	3,733.10	16,705.31	0.00	6,555.31
289 - HAVA	1,780.00	1,780.00	0.00	12,397.00	0.00	10,617.00
420 - Stone Hollow NID	167.18	167.18	0.00	-1,015.18	0.00	-1,182.36
430 - River Downs West NID	-1,875.65	-1,875.65	0.00	-3,772.29	0.00	-1,896.64
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	64.93	0.00	64.93
560 - ARPA Funds	-2,390,000.00	-2,390,000.00	-58,448.77	-1,167,452.95	-1,709,040.49	-486,493.44
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,163,487.87	-2,976,320.67	-7,792,290.45	10,373,963.28



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	3,636.96	4,448.10	811.14	22.30%	667,799.42	705,785.58	37,986.16	5.69%
<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	12,388.58	11,130.37	-1,258.21	-10.16%	37,309.47	34,180.61	-3,128.86	-8.39%
<u>101-41310</u>	Sales Tax	539,132.26	488,936.94	-50,195.32	-9.31%	3,451,459.87	3,483,261.33	31,801.46	0.92%
<u>101-41311</u>	Marijuana Sales Tax	23,050.52	25,845.13	2,794.61	12.12%	145,130.00	183,946.64	38,816.64	26.75%
<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	20.00	20.00	0.00%	2,033.19	5,745.34	3,712.15	182.58%
<u>101-42290</u>	County Clerk Fees	12,710.74	15,955.32	3,244.58	25.53%	37,245.35	39,048.98	1,803.63	4.84%
<u>101-43111</u>	HIDTA Grant	407.04	0.00	-407.04	-100.00%	8,285.25	5,051.03	-3,234.22	-39.04%
<u>101-43300</u>	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	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	13,654.21	50,881.00	37,226.79	272.64%	182,743.19	290,249.15	107,505.96	58.83%
<u>101-43414</u>	VOCA Grant	0.00	10,910.63	10,910.63	0.00%	73,057.09	78,076.41	5,019.32	6.87%
<u>101-43415</u>	HB 224 Grant	357.70	2,896.14	2,538.44	709.66%	20,272.20	10,298.83	-9,973.37	-49.20%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	48,205.67	0.00	-48,205.67	-100.00%	57,443.84	0.00	-57,443.84	-100.00%
<u>101-43417</u>	Emergency Management Grants	21,022.30	22,837.99	1,815.69	8.64%	55,035.95	89,520.72	34,484.77	62.66%
<u>101-43419</u>	STOP Grant	3,966.08	0.00	-3,966.08	-100.00%	34,983.34	23,207.88	-11,775.46	-33.66%
<u>101-43421</u>	Juvenile	9,107.71	0.00	-9,107.71	-100.00%	67,560.72	59,583.80	-7,976.92	-11.81%
<u>101-43610</u>	Election Cost Reimbursement	0.00	2,833.26	2,833.26	0.00%	2,409.66	3,554.06	1,144.40	47.49%
<u>101-44110</u>	Associate Division I Fees	0.00	6.70	6.70	0.00%	120.00	175.40	55.40	46.17%
<u>101-44111</u>	Circuit Clerk Fees	9,563.46	11,065.52	1,502.06	15.71%	60,402.10	54,278.05	-6,124.05	-10.14%
<u>101-44115</u>	Associate Division II Fees	111.00	0.00	-111.00	-100.00%	267.00	0.00	-267.00	-100.00%
<u>101-44119</u>	Public Administrator Fees	3,516.59	2,345.00	-1,171.59	-33.32%	15,853.14	23,305.00	7,451.86	47.01%
<u>101-44120</u>	Recorder of Deeds Fees	30,919.50	34,239.25	3,319.75	10.74%	182,238.75	204,733.64	22,494.89	12.34%
<u>101-44130</u>	Planning & Development Fees	9,597.30	3,280.00	-6,317.30	-65.82%	44,010.63	28,686.33	-15,324.30	-34.82%
<u>101-44194</u>	Collector Commissions & Fees	14,274.70	17,954.63	3,679.93	25.78%	1,069,843.36	1,140,033.96	70,190.60	6.56%
<u>101-44224</u>	Fees for HB 2224	1,780.00	2,880.00	1,100.00	61.80%	13,532.00	15,838.50	2,306.50	17.04%
<u>101-44232</u>	Inmate Medical Fees	907.16	0.00	-907.16	-100.00%	9,171.39	0.00	-9,171.39	-100.00%
<u>101-44233</u>	Prisoner Board	957.00	1,319.58	362.58	37.89%	16,133.32	5,179.08	-10,954.24	-67.90%
<u>101-44235</u>	Criminal Costs	109,052.00	65,234.77	-43,817.23	-40.18%	413,162.55	94,470.76	-318,691.79	-77.13%
<u>101-44236</u>	Prisoner INS	112,559.48	109,777.70	-2,781.78	-2.47%	670,318.39	837,286.72	166,968.33	24.91%
<u>101-44290</u>	Sheriff's Fees	129.00	712.00	583.00	451.94%	3,453.00	4,619.50	1,166.50	33.78%
<u>101-44413</u>	Recycle	0.00	0.00	0.00	0.00%	4,550.93	3,721.90	-829.03	-18.22%
<u>101-44631</u>	Child Support Reimbursement	0.00	157.81	157.81	0.00%	559.12	1,667.77	1,108.65	198.28%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	0.00	0.00	0.00%	2,164.11	11,377.43	9,213.32	425.73%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	0.00	0.00	0.00%	12,263.28	64,472.11	52,208.83	425.73%
<u>101-46611</u>	Interest	46,559.27	193.47	-46,365.80	-99.58%	418,875.19	237,468.42	-181,406.77	-43.31%
<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	11,220.00	0.00	-11,220.00	-100.00%	11,220.00	13,800.00	2,580.00	22.99%
<u>101-48101</u>	Miscellaneous Revenue	1,322.69	1,957.72	635.03	48.01%	22,813.27	150,305.03	127,491.76	558.85%
<u>101-48102</u>	Expense Reimbursement	1,574.25	74.00	-1,500.25	-95.30%	8,603.68	7,578.26	-1,025.42	-11.92%
<u>101-48103</u>	LAGERS - Health Department	5,469.38	7,268.70	1,799.32	32.90%	36,075.69	48,309.72	12,234.03	33.91%
<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	3,982.88	1,964.40	-2,018.48	-50.68%	48,897.33	15,339.73	-33,557.60	-68.63%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	10,596.08	13,485.04	2,888.96	27.26%	83,341.09	94,552.27	11,211.18	13.45%
<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	528,630.06	711,997.85	183,367.79	34.69%	2,515,220.85	3,612,959.92	1,097,739.07	43.64%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	336,225.78	385,218.70	48,992.92	14.57%	1,972,718.85	1,978,622.49	5,903.64	0.30%
<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	25,811.02	0.00	-25,811.02	-100.00%	9,397,712.15	0.00	-9,397,712.15	-100.00%
Revenue Total:		1,952,398.37	2,007,827.72	55,429.35	2.84%	22,213,914.51	14,370,865.30	-7,843,049.21	-35.31%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	130,428.00	134,340.60	-3,912.60	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,802.29	16,468.17	-13,665.88	-487.67%	20,373.20	31,071.83	-10,698.63	-52.51%
<u>101-010-51210</u>	Health Insurance	1,040.84	1,712.72	-671.88	-64.55%	6,765.46	8,835.41	-2,069.95	-30.60%
<u>101-010-51220</u>	FICA	1,505.71	2,611.15	-1,105.44	-73.42%	11,302.21	12,595.07	-1,292.86	-11.44%
<u>101-010-51230</u>	Lagers	2,362.53	3,156.42	-793.89	-33.60%	15,587.82	14,033.07	1,554.75	9.97%
<u>101-010-51250</u>	Unemployment Insurance	0.00	19.75	-19.75	0.00%	52.82	25.08	27.74	52.52%
<u>101-010-51260</u>	Workers' Compensation	479.98	0.00	479.98	100.00%	528.02	0.00	528.02	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	0.00	0.00	0.00	0.00%	50,450.00	50,110.00	340.00	0.67%
<u>101-010-52530</u>	Phone	323.01	283.85	39.16	12.12%	2,461.97	1,761.70	700.27	28.44%
<u>101-010-52580</u>	Mileage	0.00	0.00	0.00	0.00%	1,251.00	906.90	344.10	27.51%
<u>101-010-52590</u>	Training	0.00	0.00	0.00	0.00%	1,659.31	2,567.18	-907.87	-54.71%
<u>101-010-53600</u>	Office Expense	401.55	651.50	-249.95	-62.25%	2,619.74	3,599.12	-979.38	-37.38%
<u>101-010-53605</u>	Postage	306.00	1,056.41	-750.41	-245.23%	1,398.72	4,359.89	-2,961.17	-211.71%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	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:		26,612.31	43,872.05	-17,259.74	-64.86%	245,444.21	266,217.05	-20,772.84	-8.46%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	6,030.27	9,317.96	-3,287.69	-54.52%	64,444.87	63,413.84	1,031.03	1.60%
<u>101-020-51210</u>	Health Insurance	1,899.53	2,174.88	-275.35	-14.50%	14,389.61	13,194.14	1,195.47	8.31%
<u>101-020-51220</u>	FICA	891.47	1,164.12	-272.65	-30.58%	8,155.26	8,251.11	-95.85	-1.18%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-020-51230</u>	Lagers	1,398.96	1,514.69	-115.73	-8.27%	11,599.26	11,077.66	521.60	4.50%
<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	216.99	0.00	216.99	100.00%	238.97	0.00	238.97	100.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	1,293.25	294.95	998.30	77.19%	7,011.50	8,680.35	-1,668.85	-23.80%
<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	131.90	144.66	-12.76	-9.67%	923.23	1,005.47	-82.24	-8.91%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	114.52	-114.52	0.00%
<u>101-020-52590</u>	Training	1,660.82	0.00	1,660.82	100.00%	2,460.82	2,115.74	345.08	14.02%
<u>101-020-53600</u>	Office Expense	330.62	26.67	303.95	91.93%	3,803.44	1,605.27	2,198.17	57.79%
<u>101-020-53605</u>	Postage	164.96	58.87	106.09	64.31%	627.08	360.74	266.34	42.47%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	519.98	839.99	-320.01	-61.54%
Department 020 - County Clerk Total:		19,945.45	20,801.28	-855.83	-4.29%	159,832.48	157,562.85	2,269.63	1.42%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	6,811.89	6,538.53	273.36	4.01%	43,951.74	50,882.75	-6,931.01	-15.77%
<u>101-030-51210</u>	Health Insurance	1,222.99	1,087.44	135.55	11.08%	7,468.03	8,010.94	-542.91	-7.27%
<u>101-030-51220</u>	FICA	514.35	491.86	22.49	4.37%	3,327.57	3,832.47	-504.90	-15.17%
<u>101-030-51230</u>	Lagers	796.99	784.63	12.36	1.55%	5,142.38	6,105.91	-963.53	-18.74%
<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	262.99	0.00	262.99	100.00%	289.74	0.00	289.74	100.00%
<u>101-030-52312</u>	Canvassing	1,020.00	0.00	1,020.00	100.00%	24,956.85	2,943.93	22,012.92	88.20%
<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	131.90	144.66	-12.76	-9.67%	923.23	1,005.47	-82.24	-8.91%
<u>101-030-53600</u>	Office Expense	175.31	644.20	-468.89	-267.46%	1,092.38	2,645.61	-1,553.23	-142.19%
<u>101-030-53605</u>	Postage	438.74	514.22	-75.48	-17.20%	4,725.16	4,836.46	-111.30	-2.36%
<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:		11,375.16	10,205.54	1,169.62	10.28%	92,282.65	81,595.53	10,687.12	11.58%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,430.28	21,139.26	-708.98	-3.47%	154,124.23	157,210.63	-3,086.40	-2.00%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	18,214.70	19,030.20	-815.50	-4.48%
<u>101-040-51220</u>	FICA	1,527.86	1,565.90	-38.04	-2.49%	11,545.14	11,667.97	-122.83	-1.06%
<u>101-040-51230</u>	Lagers	2,390.34	2,536.70	-146.36	-6.12%	18,032.50	18,865.25	-832.75	-4.62%
<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	10,960.60	0.00	10,960.60	100.00%	12,120.62	0.00	12,120.62	100.00%
<u>101-040-51270</u>	Uniforms	173.55	148.44	25.11	14.47%	1,808.32	1,156.04	652.28	36.07%
<u>101-040-52410</u>	Utilities	55,055.08	10,004.16	45,050.92	81.83%	246,996.22	240,726.97	6,269.25	2.54%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	1,183.96	0.00	1,183.96	100.00%	1,863.48	6,280.42	-4,416.94	-237.03%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	167.05	-167.05	0.00%	256.88	2,463.08	-2,206.20	-858.84%
<u>101-040-52438</u>	Building Repairs & Maintenance	16,745.79	13,294.85	3,450.94	20.61%	98,437.01	117,536.01	-19,099.00	-19.40%
<u>101-040-52439</u>	Elevator Maintenance	1,905.00	1,957.02	-52.02	-2.73%	20,890.75	11,767.12	9,123.63	43.67%
<u>101-040-52530</u>	Phone	40.40	169.38	-128.98	-319.26%	442.07	436.45	5.62	1.27%
<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 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-53600</u>	Office Expense	24.36	24.42	-0.06	-0.25%	385.49	673.01	-287.52	-74.59%
<u>101-040-53610</u>	Custodian Supplies	2,689.23	634.89	2,054.34	76.39%	17,496.93	15,946.22	1,550.71	8.86%
<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	902.14	693.53	208.61	23.12%	4,820.32	4,030.90	789.42	16.38%
<u>101-040-54750</u>	Equipment	558.86	0.00	558.86	100.00%	3,552.46	2,443.39	1,109.07	31.22%
Department 040 - Facilities Management Total:		117,189.55	55,054.20	62,135.35	53.02%	611,557.13	610,384.20	1,172.93	0.19%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	9,944.83	10,174.02	-229.19	-2.30%	72,430.37	75,533.99	-3,103.62	-4.28%
<u>101-050-51120</u>	Salary Other-Sheriff	373,708.00	398,872.53	-25,164.53	-6.73%	2,772,430.33	3,004,251.91	-231,821.58	-8.36%
<u>101-050-51210</u>	Health Insurance	41,633.63	42,410.17	-776.54	-1.87%	282,067.81	318,076.29	-36,008.48	-12.77%
<u>101-050-51220</u>	FICA	28,394.13	30,309.07	-1,914.94	-6.74%	211,013.12	227,889.32	-16,876.20	-8.00%
<u>101-050-51230</u>	Lagers	34,845.04	41,778.22	-6,933.18	-19.90%	250,779.94	318,205.56	-67,425.62	-26.89%
<u>101-050-51250</u>	Unemployment Insurance	244.04	50.55	193.49	79.29%	5,545.43	2,759.23	2,786.20	50.24%
<u>101-050-51260</u>	Workers' Compensation	170,037.69	0.00	170,037.69	100.00%	187,122.79	0.00	187,122.79	100.00%
<u>101-050-51270</u>	Uniforms	-4,133.90	3,530.76	-7,664.66	-185.41%	16,180.89	23,713.94	-7,533.05	-46.56%
<u>101-050-51280</u>	Staff Meals- Jail	119.22	28.02	91.20	76.50%	778.51	1,057.62	-279.11	-35.85%
<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%	434,137.31	426,806.10	7,331.21	1.69%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	1,292.21	162.61	1,129.60	87.42%	6,370.68	5,625.91	744.77	11.69%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	15,858.44	5,001.57	10,856.87	68.46%	71,277.59	90,290.37	-19,012.78	-26.67%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	9,251.50	2,025.00	7,226.50	78.11%	34,447.45	26,150.00	8,297.45	24.09%
<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	0.00	0.00	0.00	0.00%	233,359.63	359,842.34	-126,482.71	-54.20%
<u>101-050-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	47,652.31	161,816.67	-114,164.36	-239.58%
<u>101-050-52530</u>	Phone	7,237.19	4,988.59	2,248.60	31.07%	49,915.88	35,724.32	14,191.56	28.43%
<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	1,808.85	2,531.95	-723.10	-39.98%	15,193.92	20,341.46	-5,147.54	-33.88%
<u>101-050-53605</u>	Postage	145.99	230.99	-85.00	-58.22%	1,355.49	1,404.81	-49.32	-3.64%
<u>101-050-53610</u>	Enforcement Supplies	3,607.58	1,062.48	2,545.10	70.55%	11,275.40	13,205.25	-1,929.85	-17.12%
<u>101-050-53612</u>	Jail Supplies	1,448.96	53.94	1,395.02	96.28%	10,259.27	8,357.57	1,901.70	18.54%
<u>101-050-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	254,093.18	429,727.81	-175,634.63	-69.12%
<u>101-050-53617</u>	Investigative Expense	2,237.40	348.00	1,889.40	84.45%	7,009.60	2,706.00	4,303.60	61.40%
<u>101-050-53618</u>	Small Equipment	11,028.85	1,797.34	9,231.51	83.70%	55,551.92	22,624.52	32,927.40	59.27%
<u>101-050-53626</u>	Fuel Expense	15,246.79	17,207.80	-1,961.01	-12.86%	107,993.75	116,457.01	-8,463.26	-7.84%
<u>101-050-53635</u>	Prisoner Food & Board	42,395.40	24,676.26	17,719.14	41.79%	279,455.80	281,172.93	-1,717.13	-0.61%
<u>101-050-54700</u>	Buildings & Building Improvements	0.00	319,646.59	-319,646.59	0.00%	0.00	869,731.79	-869,731.79	0.00%
<u>101-050-54750</u>	Equipment	0.00	0.00	0.00	0.00%	6,174.12	7,824.74	-1,650.62	-26.73%
<u>101-050-54752</u>	Vehicle Purchases	4,303.96	1,141.96	3,162.00	73.47%	144,044.30	39,261.32	104,782.98	72.74%
<u>101-050-54755</u>	Computer Hardware	-40.00	0.00	-40.00	-100.00%	13,089.89	6,112.00	6,977.89	53.31%
<u>101-050-54756</u>	Computer Software	13,240.77	0.00	13,240.77	100.00%	80,067.90	62,864.71	17,203.19	21.49%
<u>101-050-57509</u>	Fees for HB 2224	1,780.00	2,880.00	-1,100.00	-61.80%	13,532.00	14,698.50	-1,166.50	-8.62%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
101-050-57800	K-9 Unit Expense	425.80	287.90	137.90	32.39%	2,244.88	1,945.68	299.20	13.33%
	Department 050 - Sheriff Total:	844,832.19	972,168.62	-127,336.43	-15.07%	5,682,135.38	6,981,395.67	-1,299,260.29	-22.87%
Department: 060 - Treasurer									
101-060-51110	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
101-060-51120	Salary Other - TREASURER OTHER	3,447.70	3,017.59	430.11	12.48%	25,857.75	25,050.40	807.35	3.12%
101-060-51210	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	7,285.88	7,612.08	-326.20	-4.48%
101-060-51220	FICA	656.34	639.77	16.57	2.52%	4,952.96	5,012.34	-59.38	-1.20%
101-060-51230	Lagers	1,096.80	1,094.65	2.15	0.20%	8,226.00	6,911.14	1,314.86	15.98%
101-060-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	52.77	25.07	27.70	52.49%
101-060-51260	Workers' Compensation	224.66	0.00	224.66	100.00%	247.49	0.00	247.49	100.00%
101-060-52500	Dues	0.00	0.00	0.00	0.00%	460.00	500.00	-40.00	-8.70%
101-060-52530	Phone	48.96	49.09	-0.13	-0.27%	342.72	294.68	48.04	14.02%
101-060-53600	Office Expense	139.97	39.99	99.98	71.43%	1,090.17	1,489.23	-399.06	-36.61%
101-060-53605	Postage	79.36	137.59	-58.23	-73.37%	732.69	1,026.15	-293.46	-40.05%
	Department 060 - Treasurer Total:	12,661.31	12,170.60	490.71	3.88%	93,698.53	93,704.69	-6.16	-0.01%
Department: 070 - Collector									
101-070-51110	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
101-070-51120	Salary Other - COLLECTOR OTHER	13,738.14	13,501.79	236.35	1.72%	93,576.02	110,190.39	-16,614.37	-17.75%
101-070-51210	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	13,010.50	15,224.16	-2,213.66	-17.01%
101-070-51220	FICA	1,464.36	1,470.54	-6.18	-0.42%	10,283.13	11,726.62	-1,443.49	-14.04%
101-070-51230	Lagers	1,821.69	2,284.62	-462.93	-25.41%	13,543.92	15,804.97	-2,261.05	-16.69%
101-070-51250	Unemployment Insurance	6.71	1.50	5.21	77.65%	226.68	133.84	92.84	40.96%
101-070-51260	Workers' Compensation	421.71	0.00	421.71	100.00%	465.66	0.00	465.66	100.00%
101-070-52530	Phone	170.75	171.17	-0.42	-0.25%	853.69	856.29	-2.60	-0.30%
101-070-53605	Postage	91.67	126.21	-34.54	-37.68%	8,421.73	12,007.38	-3,585.65	-42.58%
	Department 070 - Collector Total:	25,723.39	25,835.19	-111.80	-0.43%	184,831.43	211,727.25	-26,895.82	-14.55%
Department: 090 - Recorder									
101-090-51110	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
101-090-51120	Salary Other - RECORDER OTHER	10,508.92	10,826.25	-317.33	-3.02%	81,015.74	82,324.45	-1,308.71	-1.62%
101-090-51210	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	14,571.76	13,998.25	573.51	3.94%
101-090-51220	FICA	1,223.01	1,260.35	-37.34	-3.05%	9,345.65	9,567.58	-221.93	-2.37%
101-090-51230	Lagers	1,805.42	1,836.47	-31.05	-1.72%	13,542.13	14,040.89	-498.76	-3.68%
101-090-51250	Unemployment Insurance	5.30	3.58	1.72	32.45%	209.71	106.79	102.92	49.08%
101-090-51260	Workers' Compensation	400.24	0.00	400.24	100.00%	441.47	0.00	441.47	100.00%
	Department 090 - Recorder Total:	21,951.25	22,206.01	-254.76	-1.16%	163,576.56	165,821.56	-2,245.00	-1.37%
Department: 110 - Consolidated Courts									
101-110-52302	Guardian Ad Litem Fees	2,250.00	400.00	1,850.00	82.22%	10,402.25	9,177.10	1,225.15	11.78%
101-110-52430	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,200.74	1,582.00	-381.26	-31.75%
101-110-52500	Dues	200.00	425.00	-225.00	-112.50%	2,941.40	1,903.95	1,037.45	35.27%
101-110-52515	Jury Expense	2,318.64	6,466.06	-4,147.42	-178.87%	17,632.94	27,407.02	-9,774.08	-55.43%
101-110-52517	Pretrial Services	10,295.39	11,258.85	-963.46	-9.36%	58,573.29	73,608.55	-15,035.26	-25.67%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-110-52530</u>	Phone	1,034.84	1,061.10	-26.26	-2.54%	7,448.65	7,430.83	17.82	0.24%
<u>101-110-52580</u>	Mileage	0.00	39.20	-39.20	0.00%	637.27	1,371.65	-734.38	-115.24%
<u>101-110-52590</u>	Training	226.10	-425.00	651.10	287.97%	7,386.33	8,156.31	-769.98	-10.42%
<u>101-110-53600</u>	Office Expense	9,547.08	1,118.19	8,428.89	88.29%	24,611.83	19,570.91	5,040.92	20.48%
<u>101-110-53605</u>	Postage	726.13	926.87	-200.74	-27.65%	5,868.89	6,988.20	-1,119.31	-19.07%
<u>101-110-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	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	198.00	-198.00	0.00%	3,266.13	198.00	3,068.13	93.94%
Department 110 - Consolidated Courts Total:		26,598.18	21,468.27	5,129.91	19.29%	142,157.01	167,370.92	-25,213.91	-17.74%
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%	5,600.00	5,600.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	19,838.00	23,331.00	-3,493.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	6,416.62	8,493.31	-2,076.69	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	8,084.00	9,928.00	-1,844.00	-22.81%	63,715.00	60,009.00	3,706.00	5.82%
<u>101-121-52310</u>	Consultant	2,167.47	2,173.50	-6.03	-0.28%	15,218.79	15,223.55	-4.76	-0.03%
<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	97.43	97.67	-0.24	-0.25%	681.94	684.06	-2.12	-0.31%
<u>101-121-52590</u>	Training	0.00	43.46	-43.46	0.00%	74.95	268.86	-193.91	-258.72%
<u>101-121-53600</u>	Office Expense	149.31	362.58	-213.27	-142.84%	292.54	540.54	-248.00	-84.77%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	2.55	167.95	-165.40	-6,486.27%
<u>101-121-53618</u>	Small Equipment	0.00	1,184.97	-1,184.97	0.00%	0.00	1,184.97	-1,184.97	0.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		15,048.87	19,136.51	-4,087.64	-27.16%	112,250.39	115,913.24	-3,662.85	-3.26%
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	121.79	122.09	-0.30	-0.25%	852.42	855.07	-2.65	-0.31%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
<u>101-122-52590</u>	Training	295.00	0.00	295.00	100.00%	295.00	0.00	295.00	100.00%
<u>101-122-53600</u>	Office Expense	149.32	0.00	149.32	100.00%	242.82	297.21	-54.39	-22.40%
<u>101-122-53605</u>	Postage	0.00	9.66	-9.66	0.00%	0.00	28.23	-28.23	0.00%
<u>101-122-53618</u>	Small Equipment	74.27	0.00	74.27	100.00%	74.27	0.00	74.27	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		640.38	131.75	508.63	79.43%	4,940.96	1,696.62	3,244.34	65.66%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.96	4,700.33	1,340.63	22.19%	45,306.75	34,365.06	10,941.69	24.15%
<u>101-130-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	10,928.82	7,612.08	3,316.74	30.35%
<u>101-130-51220</u>	FICA	849.86	767.43	82.43	9.70%	6,406.78	5,810.09	596.69	9.31%
<u>101-130-51230</u>	Lagers	1,400.22	979.38	420.84	30.06%	10,501.59	7,958.61	2,542.98	24.22%
<u>101-130-51250</u>	Unemployment Insurance	0.00	6.01	-6.01	0.00%	105.63	56.70	48.93	46.32%
<u>101-130-51260</u>	Workers' Compensation	3,324.60	0.00	3,324.60	100.00%	3,550.33	0.00	3,550.33	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<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%
<u>101-130-52530</u>	Phone	97.43	138.11	-40.68	-41.75%	681.94	947.68	-265.74	-38.97%
<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	230.00	0.00	230.00	100.00%	1,979.85	1,623.77	356.08	17.99%
<u>101-130-53605</u>	Postage	67.52	128.19	-60.67	-89.85%	474.94	579.15	-104.21	-21.94%
<u>101-130-53626</u>	Fuel Expense	140.82	56.61	84.21	59.80%	686.75	359.76	326.99	47.61%
Department 130 - Public Administrator Total:		19,639.35	14,511.70	5,127.65	26.11%	125,634.50	108,065.12	17,569.38	13.98%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,431.05	12,717.53	-286.48	-2.30%	90,538.04	94,417.59	-3,879.55	-4.28%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	111,471.99	131,677.02	-20,205.03	-18.13%	793,167.92	954,229.27	-161,061.35	-20.31%
<u>101-140-51210</u>	Health Insurance	10,928.82	13,049.28	-2,120.46	-19.40%	78,440.91	86,451.48	-8,010.57	-10.21%
<u>101-140-51220</u>	FICA	9,096.55	10,644.99	-1,548.44	-17.02%	64,708.25	77,089.48	-12,381.23	-19.13%
<u>101-140-51230</u>	Lagers	12,934.86	16,304.25	-3,369.39	-26.05%	95,527.46	119,792.59	-24,265.13	-25.40%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	9,044.00	9,044.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	50.26	14.68	35.58	70.79%	1,422.03	702.42	719.61	50.60%
<u>101-140-51260</u>	Workers' Compensation	7,739.43	0.00	7,739.43	100.00%	7,645.68	0.00	7,645.68	100.00%
<u>101-140-52345</u>	Witness & Reporter Expense	833.74	3,070.25	-2,236.51	-268.25%	9,925.25	21,742.50	-11,817.25	-119.06%
<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	1,222.07	1,104.89	117.18	9.59%	8,754.67	8,510.72	243.95	2.79%
<u>101-140-53600</u>	Office Expense	504.36	885.83	-381.47	-75.63%	7,710.97	8,677.42	-966.45	-12.53%
<u>101-140-53616</u>	Other Grant Expense	2,578.31	0.00	2,578.31	100.00%	3,354.77	1,099.60	2,255.17	67.22%
<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	7,700.00	255.00	7,445.00	96.69%	36,469.70	37,790.62	-1,320.92	-3.62%
<u>101-140-57583</u>	Child Abuse Team Grant	10,680.54	0.00	10,680.54	100.00%	20,203.22	0.00	20,203.22	100.00%
Department 140 - Prosecuting Attorney Total:		189,463.98	191,015.72	-1,551.74	-0.82%	1,242,697.87	1,426,443.33	-183,745.46	-14.79%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	13,763.75	11,331.71	2,432.04	17.67%	99,534.14	103,449.73	-3,915.59	-3.93%
<u>101-150-51130</u>	Contract Labor	0.00	0.00	0.00	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%	13,270.71	14,136.72	-866.01	-6.53%
<u>101-150-51220</u>	FICA	997.25	809.21	188.04	18.86%	7,232.12	7,488.44	-256.32	-3.54%
<u>101-150-51230</u>	Lagers	1,549.89	1,324.76	225.13	14.53%	10,811.60	11,982.21	-1,170.61	-10.83%
<u>101-150-51250</u>	Unemployment Insurance	15.59	0.00	15.59	100.00%	254.33	100.30	154.03	60.56%
<u>101-150-51260</u>	Workers' Compensation	7,813.89	0.00	7,813.89	100.00%	8,688.89	0.00	8,688.89	100.00%
<u>101-150-51270</u>	Uniforms	0.00	294.94	-294.94	0.00%	2,822.79	2,749.79	73.00	2.59%
<u>101-150-52300</u>	Legal Fees	2,532.00	2,500.00	32.00	1.26%	17,708.00	17,861.00	-153.00	-0.86%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	0.00	400.00	-400.00	0.00%	6,000.00	8,765.00	-2,765.00	-46.08%
<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%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance Favorable / (Unfavorable)	Variance %	2024	2025	YTD Variance Favorable / (Unfavorable)	Variance %
		July Activity	July Activity			YTD Activity	YTD Activity		
<u>101-150-52435</u>	Vehicle Maintenance & Repair	191.11	127.84	63.27	33.11%	5,426.66	1,913.77	3,512.89	64.73%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	700.00	600.00	100.00	14.29%
<u>101-150-52530</u>	Phone	1,206.93	1,082.42	124.51	10.32%	8,883.77	7,578.39	1,305.38	14.69%
<u>101-150-52585</u>	Travel	0.00	140.00	-140.00	0.00%	20.00	5,396.00	-5,376.00	-26,880.00%
<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	552.39	728.46	-176.07	-31.87%	8,346.20	5,128.31	3,217.89	38.56%
<u>101-150-53605</u>	Postage	117.99	0.00	117.99	100.00%	336.09	314.64	21.45	6.38%
<u>101-150-53618</u>	Small Equipment	0.00	2,419.80	-2,419.80	0.00%	899.99	2,419.80	-1,519.81	-168.87%
<u>101-150-53626</u>	Fuel Expense	308.11	365.70	-57.59	-18.69%	2,786.24	3,357.65	-571.41	-20.51%
<u>101-150-54750</u>	Equipment	3,220.00	0.00	3,220.00	100.00%	5,980.98	0.00	5,980.98	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	59,204.25	59,204.25	0.00	0.00%
Department 150 - Juvenile Office Total:		42,808.33	31,613.75	11,194.58	26.15%	262,466.76	256,541.00	5,925.76	2.26%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	43,370.10	44,671.20	-1,301.10	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	750.00	0.00	0.00%	5,100.00	5,850.00	-750.00	-14.71%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	3,642.94	3,806.04	-163.10	-4.48%
<u>101-160-51220</u>	FICA	403.84	417.26	-13.42	-3.32%	3,056.55	3,148.64	-92.09	-3.01%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	5,074.35	5,360.55	-286.20	-5.64%
<u>101-160-51260</u>	Workers' Compensation	128.05	0.00	128.05	100.00%	156.84	0.00	156.84	100.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	10,058.00	0.00	10,058.00	100.00%	24,872.00	40,354.00	-15,482.00	-62.25%
<u>101-160-52530</u>	Phone	40.40	40.44	-0.04	-0.10%	323.13	332.18	-9.05	-2.80%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	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	582.89	0.00	582.89	100.00%	992.89	0.00	992.89	100.00%
<u>101-160-53626</u>	Fuel Expense	27.14	0.00	27.14	100.00%	216.79	202.82	13.97	6.44%
Department 160 - Coroner Total:		18,970.00	8,422.32	10,547.68	55.60%	86,805.59	105,375.43	-18,569.84	-21.39%
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	360.00	960.00	-600.00	-166.67%	4,867.00	4,050.00	817.00	16.79%
<u>101-170-52300</u>	Legal Fees	227.50	1,431.86	-1,204.36	-529.39%	1,295.00	7,106.46	-5,811.46	-448.76%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	72,916.69	72,916.69	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	5,076.46	7,302.22	-2,225.76	-43.84%	108,426.30	84,585.41	23,840.89	21.99%
<u>101-170-52432</u>	Computer Software	6,824.32	50,501.39	-43,677.07	-640.02%	51,646.55	154,209.90	-102,563.35	-198.59%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	5,120.00	0.00	5,120.00	100.00%	11,809.19	12,438.94	-629.75	-5.33%
<u>101-170-52500</u>	Organizational Dues	12,710.45	0.00	12,710.45	100.00%	29,980.45	25,372.49	4,607.96	15.37%
<u>101-170-52510</u>	BOE Board Meetings	75.00	0.00	75.00	100.00%	75.00	0.00	75.00	100.00%
<u>101-170-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	132,131.44	167,262.66	-35,131.22	-26.59%
<u>101-170-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	22,423.22	25,660.69	-3,237.47	-14.44%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-170-52530</u>	Phone & Internet	9,005.22	13,456.17	-4,450.95	-49.43%	74,457.13	81,724.98	-7,267.85	-9.76%
<u>101-170-52540</u>	Publication Costs	254.58	180.88	73.70	28.95%	3,170.13	3,006.20	163.93	5.17%
<u>101-170-53618</u>	Small Equipment	-1,055.47	0.00	-1,055.47	-100.00%	1,472.00	377.96	1,094.04	74.32%
<u>101-170-54700</u>	Land, Bldgs & Improvements	2,969.80	19,543.75	-16,573.95	-558.08%	121,678.99	539,031.86	-417,352.87	-343.00%
<u>101-170-54750</u>	Equipment	40,297.91	0.00	40,297.91	100.00%	100,247.95	0.00	100,247.95	100.00%
<u>101-170-54755</u>	Computer Hardware	0.00	1,160.70	-1,160.70	0.00%	0.00	3,482.10	-3,482.10	0.00%
<u>101-170-57506</u>	ELECTIONS	730.11	438.12	291.99	39.99%	41,443.45	32,514.97	8,928.48	21.54%
<u>101-170-57582</u>	ARPA Expenses	25,811.02	0.00	25,811.02	100.00%	272,074.78	0.00	272,074.78	100.00%
<u>101-170-57800</u>	Misc	-453.90	-340.11	-113.79	-25.07%	7,042.49	135,330.94	-128,288.45	-1,821.63%
<u>101-170-57815</u>	Emp Benefits Over (Under) Deducted	0.00	722.75	-722.75	0.00%	0.00	13,632.45	-13,632.45	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	16,808.35	-16,808.35	0.00%	0.00	41,800.21	-41,800.21	0.00%
Department 170 - County Misc & Operations Total:		118,369.67	122,582.75	-4,213.08	-3.56%	1,085,335.51	1,472,271.60	-386,936.09	-35.65%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	48,095.81	48,095.81	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	48,095.81	48,095.81	0.00	0.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,140.13	12,412.44	-272.31	-2.24%	90,734.46	93,815.38	-3,080.92	-3.40%
<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%	10,408.40	11,418.12	-1,009.72	-9.70%
<u>101-190-51220</u>	FICA	902.09	903.14	-1.05	-0.12%	6,760.51	6,833.23	-72.72	-1.08%
<u>101-190-51230</u>	Lagers	1,410.81	1,489.49	-78.68	-5.58%	10,606.29	11,252.40	-646.11	-6.09%
<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	2,824.68	0.00	2,824.68	100.00%	3,111.75	0.00	3,111.75	100.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	75.92	642.53	-566.61	-746.33%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	1,166.64	-1,166.64	0.00%	13,000.00	15,101.64	-2,101.64	-16.17%
<u>101-190-52530</u>	Phone	535.27	495.67	39.60	7.40%	3,991.70	3,470.78	520.92	13.05%
<u>101-190-52590</u>	Training	72.11	45.00	27.11	37.60%	792.11	3,363.68	-2,571.57	-324.65%
<u>101-190-53600</u>	Office Expense	34.24	126.77	-92.53	-270.24%	5,359.99	4,430.78	929.21	17.34%
<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	217.92	0.00	217.92	100.00%	217.92	15,458.10	-15,240.18	-6,993.47%
<u>101-190-53618</u>	Small Equipment	149.97	425.74	-275.77	-183.88%	149.97	425.74	-275.77	-183.88%
<u>101-190-53626</u>	Fuel Expense	320.42	245.75	74.67	23.30%	1,884.26	1,403.78	480.48	25.50%
<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:		20,168.90	18,941.80	1,227.10	6.08%	150,555.09	175,741.39	-25,186.30	-16.73%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	20,576.44	21,103.22	-526.78	-2.56%	138,973.90	167,972.77	-28,998.87	-20.87%
<u>101-200-51210</u>	Health Insurance	2,185.76	2,555.49	-369.73	-16.92%	15,560.53	18,975.82	-3,415.29	-21.95%
<u>101-200-51220</u>	FICA	1,559.42	1,591.06	-31.64	-2.03%	10,527.61	12,684.64	-2,157.03	-20.49%
<u>101-200-51230</u>	Lagers	2,104.03	2,532.39	-428.36	-20.36%	15,753.12	16,695.89	-942.77	-5.98%
<u>101-200-51250</u>	Unemployment Insurance	13.69	0.00	13.69	100.00%	310.45	155.51	154.94	49.91%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-51260</u>	Workers' Compensation	2,132.31	0.00	2,132.31	100.00%	2,346.46	0.00	2,346.46	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	2,418.00	0.00	2,418.00	100.00%	4,818.00	0.00	4,818.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	29.00	0.00	29.00	100.00%	536.43	610.00	-73.57	-13.71%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	536.80	810.00	-273.20	-50.89%
<u>101-200-52510</u>	BOA Board Meetings	0.00	0.00	0.00	0.00%	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	162.19	202.54	-40.35	-24.88%	1,175.55	1,247.52	-71.97	-6.12%
<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	439.99	233.08	206.91	47.03%	4,815.20	2,869.81	1,945.39	40.40%
<u>101-200-53605</u>	Postage	400.00	200.00	200.00	50.00%	4,521.26	3,047.58	1,473.68	32.59%
<u>101-200-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	39.00	0.00	39.00	100.00%
<u>101-200-53626</u>	Fuel Expense	67.52	0.00	67.52	100.00%	681.84	53.09	628.75	92.21%
Department 200 - Planning & Development Total:		32,088.35	28,417.78	3,670.57	11.44%	206,431.41	235,907.63	-29,476.22	-14.28%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	44,450.10	45,783.60	-1,333.50	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,642.08	4,854.04	-211.96	-4.57%	43,329.48	36,398.56	6,930.92	16.00%
<u>101-210-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	6,245.04	3,806.04	2,439.00	39.05%
<u>101-210-51220</u>	FICA	792.03	815.87	-23.84	-3.01%	6,428.71	6,129.79	298.92	4.65%
<u>101-210-51230</u>	Lagers	1,074.56	1,315.02	-240.46	-22.38%	10,027.57	9,861.87	165.70	1.65%
<u>101-210-51250</u>	Unemployment Insurance	7.31	0.00	7.31	100.00%	112.90	50.14	62.76	55.59%
<u>101-210-51260</u>	Workers' Compensation	286.00	0.00	286.00	100.00%	315.47	0.00	315.47	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	73.07	113.26	-40.19	-55.00%	511.45	793.09	-281.64	-55.07%
<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	0.00	945.00	-945.00	0.00%	2,449.37	3,099.87	-650.50	-26.56%
<u>101-210-53600</u>	Office Expense	118.92	124.91	-5.99	-5.04%	1,671.02	1,473.52	197.50	11.82%
<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:		13,441.07	14,816.30	-1,375.23	-10.23%	115,868.97	108,248.76	7,620.21	6.58%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,759.76	6,129.60	-369.84	-6.42%	43,553.64	46,188.63	-2,634.99	-6.05%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	7,285.88	7,612.08	-326.20	-4.48%
<u>101-230-51220</u>	FICA	436.85	464.86	-28.01	-6.41%	3,305.45	3,505.04	-199.59	-6.04%
<u>101-230-51230</u>	Lagers	673.89	735.54	-61.65	-9.15%	5,095.81	5,542.57	-446.76	-8.77%
<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	5,201.59	0.00	5,201.59	100.00%	5,734.15	0.00	5,734.15	100.00%
<u>101-230-51270</u>	Uniforms	66.94	105.00	-38.06	-56.86%	516.41	550.05	-33.64	-6.51%
<u>101-230-52410</u>	Utilities	162.65	307.88	-145.23	-89.29%	2,175.39	2,738.11	-562.72	-25.87%
<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	116.11	40.44	75.67	65.17%	889.18	283.08	606.10	68.16%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

		2024	2025	July Variance		2024	2025	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	41.98	113.30	-71.32	-169.89%
<u>101-230-53626</u>	Fuel Expense	130.33	113.06	17.27	13.25%	784.23	613.16	171.07	21.81%
<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:		13,588.96	8,983.82	4,605.14	33.89%	70,964.96	69,530.21	1,434.75	2.02%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	34,774.80	36,488.10	-1,713.30	-4.93%	196,864.61	275,510.26	-78,645.65	-39.95%
<u>101-240-51130</u>	Contract Labor	2,480.52	0.00	2,480.52	100.00%	2,480.52	1,790.25	690.27	27.83%
<u>101-240-51210</u>	Health Insurance	3,122.52	4,213.83	-1,091.31	-34.95%	19,775.96	30,176.50	-10,400.54	-52.59%
<u>101-240-51220</u>	FICA	2,556.80	2,657.85	-101.05	-3.95%	17,332.09	20,243.19	-2,911.10	-16.80%
<u>101-240-51230</u>	Lagers	3,357.53	3,895.33	-537.80	-16.02%	25,209.48	29,778.10	-4,568.62	-18.12%
<u>101-240-51250</u>	Unemployment Insurance	29.98	6.18	23.80	79.39%	419.23	225.74	193.49	46.15%
<u>101-240-51260</u>	Workers' Compensation	753.71	0.00	753.71	100.00%	829.69	0.00	829.69	100.00%
<u>101-240-52500</u>	Dues	195.00	0.00	195.00	100.00%	195.00	0.00	195.00	100.00%
<u>101-240-52530</u>	Phone	369.52	370.25	-0.73	-0.20%	2,642.32	2,592.62	49.70	1.88%
<u>101-240-52590</u>	Training	1,080.09	0.00	1,080.09	100.00%	1,080.09	0.00	1,080.09	100.00%
<u>101-240-53600</u>	Office Expense	949.56	780.57	168.99	17.80%	4,339.35	4,831.07	-491.72	-11.33%
<u>101-240-53605</u>	Postage	3.79	3.45	0.34	8.97%	20.63	31.52	-10.89	-52.79%
<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:		49,673.82	48,415.56	1,258.26	2.53%	269,743.96	374,949.24	-105,205.28	-39.00%
Department: 900 - Transfer out									
<u>101-900-61000</u>	Transfer to Capital Projects Funds	0.00	0.00	0.00	0.00%	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:		0.00	0.00	0.00	0.00%	9,828,325.00	3,336,625.00	6,491,700.00	66.05%
Expense Total:		1,647,661.30	1,697,642.35	-49,981.05	-3.03%	20,985,632.16	16,571,184.10	4,414,448.06	21.04%
Fund 101 Surplus (Deficit):		304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%
Total Surplus (Deficit):		304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

Group Summary

Department	2024 July Activity	2025 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,952,398.37	2,007,827.72	55,429.35	2.84%	22,213,914.51	14,370,865.30	-7,843,049.21	-35.31%
Revenue Total:	1,952,398.37	2,007,827.72	55,429.35	2.84%	22,213,914.51	14,370,865.30	-7,843,049.21	-35.31%
Expense								
010 - Commission	26,612.31	43,872.05	-17,259.74	-64.86%	245,444.21	266,217.05	-20,772.84	-8.46%
020 - County Clerk	19,945.45	20,801.28	-855.83	-4.29%	159,832.48	157,562.85	2,269.63	1.42%
030 - Elections	11,375.16	10,205.54	1,169.62	10.28%	92,282.65	81,595.53	10,687.12	11.58%
040 - Facilities Management	117,189.55	55,054.20	62,135.35	53.02%	611,557.13	610,384.20	1,172.93	0.19%
050 - Sheriff	844,832.19	972,168.62	-127,336.43	-15.07%	5,682,135.38	6,981,395.67	-1,299,260.29	-22.87%
060 - Treasurer	12,661.31	12,170.60	490.71	3.88%	93,698.53	93,704.69	-6.16	-0.01%
070 - Collector	25,723.39	25,835.19	-111.80	-0.43%	184,831.43	211,727.25	-26,895.82	-14.55%
090 - Recorder	21,951.25	22,206.01	-254.76	-1.16%	163,576.56	165,821.56	-2,245.00	-1.37%
110 - Consolidated Courts	26,598.18	21,468.27	5,129.91	19.29%	142,157.01	167,370.92	-25,213.91	-17.74%
121 - 38th Circuit Associate Division No. 1	15,048.87	19,136.51	-4,087.64	-27.16%	112,250.39	115,913.24	-3,662.85	-3.26%
122 - 38th Circuit Associate Division No. 2	640.38	131.75	508.63	79.43%	4,940.96	1,696.62	3,244.34	65.66%
130 - Public Administrator	19,639.35	14,511.70	5,127.65	26.11%	125,634.50	108,065.12	17,569.38	13.98%
140 - Prosecuting Attorney	189,463.98	191,015.72	-1,551.74	-0.82%	1,242,697.87	1,426,443.33	-183,745.46	-14.79%
150 - Juvenile Office	42,808.33	31,613.75	11,194.58	26.15%	262,466.76	256,541.00	5,925.76	2.26%
160 - Coroner	18,970.00	8,422.32	10,547.68	55.60%	86,805.59	105,375.43	-18,569.84	-21.39%
170 - County Misc & Operations	118,369.67	122,582.75	-4,213.08	-3.56%	1,085,335.51	1,472,271.60	-386,936.09	-35.65%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	48,095.81	48,095.81	0.00	0.00%
190 - Emergency Management	20,168.90	18,941.80	1,227.10	6.08%	150,555.09	175,741.39	-25,186.30	-16.73%
200 - Planning & Development	32,088.35	28,417.78	3,670.57	11.44%	206,431.41	235,907.63	-29,476.22	-14.28%
210 - Auditor	13,441.07	14,816.30	-1,375.23	-10.23%	115,868.97	108,248.76	7,620.21	6.58%
230 - Recycle	13,588.96	8,983.82	4,605.14	33.89%	70,964.96	69,530.21	1,434.75	2.02%
240 - Human Resources	49,673.82	48,415.56	1,258.26	2.53%	269,743.96	374,949.24	-105,205.28	-39.00%
900 - Transfer out	0.00	0.00	0.00	0.00%	9,828,325.00	3,336,625.00	6,491,700.00	66.05%
Expense Total:	1,647,661.30	1,697,642.35	-49,981.05	-3.03%	20,985,632.16	16,571,184.10	4,414,448.06	21.04%
Fund 101 Surplus (Deficit):	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%
Total Surplus (Deficit):	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2025

Fund Summary

Fund	2024	2025	July Variance		2024	2025	YTD Variance	
	July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%
Total Surplus (Deficit):	304,737.07	310,185.37	5,448.30	1.79%	1,228,282.35	-2,200,318.80	-3,428,601.15	-279.14%