



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

SCHEDULED

MEETING ATTACHMENTS (ID # 5537)

Meeting: 08/10/26 9:00 AM

Department: County Clerk

Category: Meeting Items

Prepared By: Madi Hires

Initiator: Madi Hires

Sponsors:

Doc ID: 5537

Meeting Attachments

ATTACHMENTS:

1 - 10 AUGUST 2026 FINANCIAL - AUDITOR MONTHLY REPORT

2 - COVER SHEET - PROPOSED 2027 BUDGETS

3 - 10 AUGUST 2026 - PROPOSED 2027 BUDGET - DIVISION I

4 - 10 AUGUST 2026 - PROPOSED 2027 BUDGET - DIVISION II

5 - 10 AUGUST 2026 - PROPOSED 2027 BUDGET - CONSOLIDATED COURTS

6 - 10 AUGUST 2026 - PROPOSED 2027 BUDGET - JUVENILE

7 - 10 AUGUST 2026 - JUVENILE DYS GRANT

8 - 10 AUGUST 2026 - JUVENILE JJPAA GRANT

Auditor's Report

July 2026

SUMMARY:

General Revenue Fund Balance \$4.195 million (\$487,191) 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.

KPM anticipates we will receive the final financial report and audit sometime in September. There will be significant deficiencies noted in bank reconciliations from the Treasurer. The reason for the significant decrease in GR fund balance is due to the **May 2026 bank reconciliation (completed July 27,2026) containing \$-3,898,585 in adjustments. Since this office has no authority over the Treasurer, the Commission will need to address this with the Treasurer.**

Because of these adjustments from the Treasurer, County Operations (department 101-170) is currently at 119% of budget and can no longer be utilized for the intended purpose.

Fund Balances for Commission Controlled Funds (as of 7/31/2026) without bank interest):

General Revenue (Restricted and Unrestricted) 101	4,195,496
County Law Enforcement 201	525,780
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	323,461
ARPA Funds 560	392,923
Total	5,437,660



Christian County, MO

Bank Statement Register

Treasurer County Rev - Guaranty Bank

Period 5/1/2026 - 5/31/2026

Packet: BRPKT00817

Bank Statement

Beginning Balance	25,425,395.95
Plus Debits	5,835,718.91
Less Credits	2,320,928.31
Adjustments	-3,898,585.18
Ending Balance	25,041,601.37

General Ledger

Account Balance	28,058,733.87
Less Outstanding Debits	283,963.34
Plus Outstanding Credits	1,165,416.02
Adjustments	-3,898,585.18
Adjusted Account Balance	25,041,601.37

Statement Ending Balance	25,041,601.37
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

999-11092 Cash in Checking - Guaranty Bank

Adjustments

Item Date	Reference	Item Type	Description	Offsetting Account Number	Amount
05/31/2026	MISC000045	Miscellaneous Cr	Dep in OB posted to GB	101-170-57800	-275,099.38
05/31/2026	MISC000046	Miscellaneous Cr	Trans to School Natl Forest	101-170-57800	-59,625.79
05/31/2026	MISC000046	Miscellaneous Cr	Sweep not on Stmt	101-21001	-349,670.96
05/31/2026	MISC000046	Miscellaneous Cr	IRS Tax pmt came out of OB	101-170-57800	-113,039.24
05/31/2026	MISC000046	Miscellaneous Cr	Mo Rev Tax pmt out of OB	101-170-57800	-14,138.50
05/31/2026	MISC000046	Miscellaneous Cr	Trans to Elections	101-170-57800	-800.80
05/31/2026	MISC000046	Miscellaneous Cr	Trans to School	101-170-57800	-4,166.95
05/31/2026	MISC000046	Miscellaneous Cr	IRS Tax pmt came out of OB	101-170-57800	-110,405.86
05/31/2026	MISC000046	Miscellaneous Cr	Mo Rev Tax pmt came out of	101-170-57800	-13,924.50
05/31/2026	MISC000046	Miscellaneous Cr	IRS tax pmt came out of OB	101-170-57800	-1,275.00
05/31/2026	MISC000047	Miscellaneous Cr	Rapid Financ took inco amt	101-170-57800	-969.00
05/31/2026	MISC000047	Miscellaneous De	GB Sweep	101-21001	14,975.34
05/31/2026	MISC000048	Miscellaneous Cr	Correction from Jan funds tra	101-170-57800	-3,051,001.28
05/31/2026	MISC000048	Miscellaneous De	Correction from April 26 Adj	101-170-57800	85,492.57
05/31/2026	MISC000048	Miscellaneous Cr	Offset Balance	101-170-57800	-4,935.83
Total Adjustments (15)					-3,898,585.18

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
05/01/2026	DEP0029000	Deposit	CLPKT09778 BG:Cash/Check	1,829.20
05/01/2026	DEP0029003	Deposit	CLPKT09779 BG:Cash/Check	3.00
05/01/2026	DEP0029006	Deposit	CLPKT09780 BG:Cash/Check	58.34
05/01/2026	DEP0029012	Deposit	CLPKT09782 BG:ACH	1,067.81



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 07/31/2026

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	4,195,441.68	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	4,195,496.60	4,195,496.60
Liability			
21001	Sweeps Adjustments	-268,885.02	
22143	PR Benefit Plans Payable	-25,726.39	
22201	FWH Payable	-12.94	
22205	SUTA Payable	-83.33	
22265	LAGERS Payable	-462,222.95	
	Total Liability:	-756,930.63	
Equity			
30400	Fund Balance - Assigned to Court Building	487,191.11	
30500	Fund Balance - General Fund Non-Assigne	5,813,165.38	
	Total Beginning Equity:	6,300,356.49	
Total Revenue		14,523,792.31	
Total Expense		15,871,721.57	
	Total Equity and Current Surplus (Deficit):	4,952,427.23	
	Total Liabilities, Equity and Current Surplus (Deficit):		4,195,496.60



Christian County, MO

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,648,925.00	22,648,925.00	1,273,166.89	14,523,792.31	0.00	-8,125,132.69	64.13%
Revenue Total:	22,648,925.00	22,648,925.00	1,273,166.89	14,523,792.31	0.00	-8,125,132.69	64.13%
Expense							
010 - Commission	779,820.00	779,820.00	31,324.93	287,822.85	1,440.74	490,556.41	37.09%
020 - County Clerk	278,706.00	278,706.00	16,819.43	136,210.79	1,712.11	140,783.10	49.49%
030 - Elections	245,918.00	245,918.00	11,056.14	88,687.64	132.69	157,097.67	36.12%
040 - Facilities Management	1,164,876.00	1,164,876.00	100,506.05	708,955.91	28,095.29	427,824.80	63.27%
050 - Sheriff	11,776,123.00	11,776,123.00	940,711.49	7,032,639.45	14,211.03	4,729,272.52	59.84%
060 - Treasurer	183,160.00	183,160.00	12,933.71	99,449.17	0.00	83,710.83	54.30%
070 - Collector	466,224.00	466,224.00	26,494.54	225,525.10	0.00	240,698.90	48.37%
090 - Recorder	352,200.00	352,200.00	23,802.70	176,998.57	0.00	175,201.43	50.26%
110 - Consolidated Courts	420,950.00	420,950.00	24,376.41	198,601.76	29,447.04	192,901.20	54.17%
121 - 38th Circuit Associate Division No. 1	229,615.00	229,615.00	21,300.20	138,559.94	39,767.34	51,287.72	77.66%
122 - 38th Circuit Associate Division No. 2	5,555.00	5,555.00	109.07	1,081.13	0.00	4,473.87	19.46%
130 - Public Administrator	246,203.00	246,203.00	9,458.01	104,341.44	560.05	141,301.51	42.61%
140 - Prosecuting Attorney	2,746,823.00	2,746,823.00	171,636.67	1,339,449.59	372.75	1,407,000.66	48.78%
150 - Juvenile Office	665,043.00	711,226.35	55,855.64	389,064.62	43,789.24	278,372.49	60.86%
160 - Coroner	254,193.00	254,193.00	8,864.39	88,660.24	11,600.00	153,932.76	39.44%
170 - County Misc & Operations	3,080,250.00	3,080,250.00	36,439.82	3,323,830.83	364,508.53	-608,089.36	119.74%
180 - University Extension	85,460.00	85,460.00	6,741.75	45,444.01	40,016.01	-0.02	100.00%
190 - Emergency Management	309,425.00	309,425.00	23,769.63	183,402.79	589.89	125,432.32	59.46%
200 - Planning & Development	395,982.00	395,982.00	27,228.55	203,800.81	0.00	192,181.19	51.47%
210 - Auditor	273,517.00	273,517.00	14,749.31	114,802.15	0.00	158,714.85	41.97%
230 - Recycle	76,458.00	76,458.00	0.00	32,802.65	0.00	43,655.35	42.90%
240 - Human Resources	768,973.00	768,973.00	53,264.47	408,959.17	145.18	359,868.65	53.20%
250 - Emergency Fund	625,000.00	625,000.00	0.00	0.00	0.00	625,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	1,045,710.00	1,045,710.00	0.00	542,630.96	0.00	503,079.04	51.89%
Expense Total:	26,476,184.00	26,522,367.35	1,617,442.91	15,871,721.57	576,387.89	10,074,257.89	62.02%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,827,259.00	-3,873,442.35	-344,276.02	-1,347,929.26	-576,387.89	1,949,125.20	49.68%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,310,000.00	3,310,000.00	267,967.05	1,857,843.99	0.00	-1,452,156.01	56.13%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,310,000.00	3,310,000.00	267,967.05	1,857,843.99	0.00	-1,452,156.01	56.13%
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	4,900,000.00	4,900,000.00	0.00	4,104,939.64	0.00	795,060.36	83.77%
Expense Total:	4,900,000.00	4,900,000.00	0.00	4,104,939.64	0.00	795,060.36	83.77%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-1,590,000.00	-1,590,000.00	267,967.05	-2,247,095.65	0.00	-657,095.65	141.33%
Fund: 205 - Federal Forfeiture I							
Revenue	20,000.00	20,000.00	0.00	7,394.19	0.00	-12,605.81	36.97%
Revenue Surplus (Deficit):	20,000.00	20,000.00	0.00	7,394.19	0.00	-12,605.81	36.97%
Expense							
610 - Expenses - Other	104,500.00	104,500.00	843.25	23,281.93	0.00	81,218.07	22.28%
Expense Total:	104,500.00	104,500.00	843.25	23,281.93	0.00	81,218.07	22.28%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-84,500.00	-84,500.00	-843.25	-15,887.74	0.00	68,612.26	18.80%
Fund: 208 - Law Enforcement Training							
Revenue	12,700.00	12,700.00	586.67	11,483.36	0.00	-1,216.64	90.42%
Revenue Surplus (Deficit):	12,700.00	12,700.00	586.67	11,483.36	0.00	-1,216.64	90.42%
Expense							
610 - Expenses - Other	13,500.00	13,500.00	720.00	8,014.14	640.00	4,845.86	64.10%
Expense Total:	13,500.00	13,500.00	720.00	8,014.14	640.00	4,845.86	64.10%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-800.00	-800.00	-133.33	3,469.22	-640.00	3,629.22	-353.65%
Fund: 210 - Civil Process							
Revenue	83,500.00	83,500.00	6,231.74	34,564.67	0.00	-48,935.33	41.39%
Revenue Surplus (Deficit):	83,500.00	83,500.00	6,231.74	34,564.67	0.00	-48,935.33	41.39%
Expense							
610 - Expenses - Other	135,000.00	135,000.00	2,580.38	15,709.38	2,775.19	116,515.43	13.69%
Expense Total:	135,000.00	135,000.00	2,580.38	15,709.38	2,775.19	116,515.43	13.69%
Fund: 210 - Civil Process Surplus (Deficit):	-51,500.00	-51,500.00	3,651.36	18,855.29	-2,775.19	67,580.10	-31.22%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,750.00	12,750.00	1,314.90	10,237.72	0.00	-2,512.28	80.30%
Revenue Surplus (Deficit):	12,750.00	12,750.00	1,314.90	10,237.72	0.00	-2,512.28	80.30%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Expense Total:	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	2,750.00	2,750.00	1,314.90	10,237.72	0.00	7,487.72	372.28%
Fund: 215 - Sheriff's Conceal Carry Revenue	59,000.00	59,000.00	8,180.00	47,664.85	0.00	-11,335.15	80.79%
Revenue Surplus (Deficit):	59,000.00	59,000.00	8,180.00	47,664.85	0.00	-11,335.15	80.79%
Expense							
600 - Expenses - Payroll	58,950.00	58,950.00	2,313.18	17,189.84	0.00	41,760.16	29.16%
610 - Expenses - Other	84,500.00	84,500.00	5,572.89	22,228.10	0.00	62,271.90	26.31%
Expense Total:	143,450.00	143,450.00	7,886.07	39,417.94	0.00	104,032.06	27.48%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-84,450.00	-84,450.00	293.93	8,246.91	0.00	92,696.91	-9.77%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	340.00	1,715.00	0.00	-1,785.00	49.00%
Revenue Surplus (Deficit):	3,500.00	3,500.00	340.00	1,715.00	0.00	-1,785.00	49.00%
Expense							
800 - Disbursements	3,500.00	3,500.00	340.00	1,715.00	0.00	1,785.00	49.00%
Expense Total:	3,500.00	3,500.00	340.00	1,715.00	0.00	1,785.00	49.00%
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	4,786.42	0.00	1,786.42	159.55%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	4,786.42	0.00	1,786.42	159.55%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	127.88	65.00	9,807.12	1.93%
Expense Total:	10,000.00	10,000.00	0.00	127.88	65.00	9,807.12	1.93%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	4,658.54	-65.00	11,593.54	-65.62%
Fund: 221 - Road Sales Tax Revenue	6,355,375.00	6,355,375.00	535,936.26	3,733,647.02	0.00	-2,621,727.98	58.75%
Revenue Surplus (Deficit):	6,355,375.00	6,355,375.00	535,936.26	3,733,647.02	0.00	-2,621,727.98	58.75%
Expense							
610 - Expenses - Other	505,000.00	505,000.00	0.00	165,305.41	0.00	339,694.59	32.73%
800 - Disbursements	6,220,000.00	6,220,000.00	451,728.09	2,670,399.51	0.00	3,549,600.49	42.93%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	6,725,000.00	6,725,000.00	451,728.09	2,835,704.92	0.00	3,889,295.08	42.17%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-369,625.00	-369,625.00	84,208.17	897,942.10	0.00	1,267,567.10	-242.93%
Fund: 222 - CART							
Revenue	2,513,000.00	2,513,000.00	246,570.89	1,656,116.46	0.00	-856,883.54	65.90%
Revenue Surplus (Deficit):	2,513,000.00	2,513,000.00	246,570.89	1,656,116.46	0.00	-856,883.54	65.90%
Expense							
610 - Expenses - Other	712,000.00	712,000.00	0.00	471,742.42	0.00	240,257.58	66.26%
800 - Disbursements	1,885,500.00	1,885,500.00	175,861.31	1,198,349.30	0.00	687,150.70	63.56%
Expense Total:	2,597,500.00	2,597,500.00	175,861.31	1,670,091.72	0.00	927,408.28	64.30%
Fund: 222 - CART Surplus (Deficit):	-84,500.00	-84,500.00	70,709.58	-13,975.26	0.00	70,524.74	16.54%
Fund: 231 - Common I							
Revenue	3,452,720.00	3,452,720.00	290,158.74	2,129,247.56	0.00	-1,323,472.44	61.67%
Revenue Surplus (Deficit):	3,452,720.00	3,452,720.00	290,158.74	2,129,247.56	0.00	-1,323,472.44	61.67%
Expense							
600 - Expenses - Payroll	1,324,723.00	1,324,723.00	99,316.45	730,594.07	0.00	594,128.93	55.15%
610 - Expenses - Other	2,584,406.00	2,584,406.00	705,303.72	1,437,403.01	268,597.59	878,405.40	66.01%
Expense Total:	3,909,129.00	3,909,129.00	804,620.17	2,167,997.08	268,597.59	1,472,534.33	62.33%
Fund: 231 - Common I Surplus (Deficit):	-456,409.00	-456,409.00	-514,461.43	-38,749.52	-268,597.59	149,061.89	67.34%
Fund: 232 - Common II							
Revenue	4,250,349.00	4,250,349.00	300,252.40	2,013,885.25	0.00	-2,236,463.75	47.38%
Revenue Surplus (Deficit):	4,250,349.00	4,250,349.00	300,252.40	2,013,885.25	0.00	-2,236,463.75	47.38%
Expense							
600 - Expenses - Payroll	1,117,268.00	1,117,268.00	81,623.39	595,573.35	0.00	521,694.65	53.31%
610 - Expenses - Other	3,437,345.00	3,437,345.00	55,947.29	865,472.02	917,069.19	1,654,803.79	51.86%
Expense Total:	4,554,613.00	4,554,613.00	137,570.68	1,461,045.37	917,069.19	2,176,498.44	52.21%
Fund: 232 - Common II Surplus (Deficit):	-304,264.00	-304,264.00	162,681.72	552,839.88	-917,069.19	-59,965.31	119.71%
Fund: 233 - Bridge							
Revenue	462,500.00	462,500.00	38,226.88	289,648.15	0.00	-172,851.85	62.63%
Revenue Surplus (Deficit):	462,500.00	462,500.00	38,226.88	289,648.15	0.00	-172,851.85	62.63%
Expense							
610 - Expenses - Other	773,996.00	773,996.00	1,015.00	3,074.95	7,552.20	763,368.85	1.37%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	773,996.00	773,996.00	1,015.00	3,074.95	7,552.20	763,368.85	1.37%
Fund: 233 - Bridge Surplus (Deficit):	-311,496.00	-311,496.00	37,211.88	286,573.20	-7,552.20	590,517.00	-89.57%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	850,000.00	850,000.00	0.00	1,600,020.85	0.00	750,020.85	188.24%
Revenue Surplus (Deficit):	850,000.00	850,000.00	0.00	1,600,020.85	0.00	750,020.85	188.24%
Expense							
610 - Expenses - Other	7,121,775.00	7,121,775.00	1,371.00	1,898,441.26	94,303.50	5,129,030.24	27.98%
800 - Disbursements	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
Expense Total:	7,146,775.00	7,146,775.00	1,371.00	1,898,441.26	94,303.50	5,154,030.24	27.88%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-6,296,775.00	-6,296,775.00	-1,371.00	-298,420.41	-94,303.50	5,904,051.09	6.24%
Fund: 241 - Assessment							
Revenue	1,379,685.00	1,379,685.00	3,622.13	1,176,090.42	0.00	-203,594.58	85.24%
Revenue Surplus (Deficit):	1,379,685.00	1,379,685.00	3,622.13	1,176,090.42	0.00	-203,594.58	85.24%
Expense							
600 - Expenses - Payroll	1,205,669.00	1,205,669.00	77,540.97	580,232.21	0.00	625,436.79	48.13%
610 - Expenses - Other	621,100.00	621,100.00	10,385.10	153,326.31	5,570.10	462,203.59	25.58%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	1,826,769.00	1,826,769.00	87,926.07	733,558.52	5,570.10	1,087,640.38	40.46%
Fund: 241 - Assessment Surplus (Deficit):	-447,084.00	-447,084.00	-84,303.94	442,531.90	-5,570.10	884,045.80	-97.74%
Fund: 250 - LEST							
Revenue	3,285,000.00	3,285,000.00	288,656.00	1,950,214.50	0.00	-1,334,785.50	59.37%
Revenue Surplus (Deficit):	3,285,000.00	3,285,000.00	288,656.00	1,950,214.50	0.00	-1,334,785.50	59.37%
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	3,612,000.00	3,612,000.00	0.00	1,972,198.79	0.00	1,639,801.21	54.60%
Expense Total:	3,612,000.00	3,612,000.00	0.00	1,972,198.79	0.00	1,639,801.21	54.60%
Fund: 250 - LEST Surplus (Deficit):	-327,000.00	-327,000.00	288,656.00	-21,984.29	0.00	305,015.71	6.72%
Fund: 255 - LERF							
Revenue	54,500.00	54,500.00	3,664.68	28,973.66	0.00	-25,526.34	53.16%
Revenue Surplus (Deficit):	54,500.00	54,500.00	3,664.68	28,973.66	0.00	-25,526.34	53.16%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Expense Total:	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Fund: 255 - LERF Surplus (Deficit):	-175,500.00	-175,500.00	3,664.68	17,143.14	0.00	192,643.14	-9.77%
Fund: 256 - Building Capital Fund							
Revenue	985,000.00	985,000.00	0.00	241,410.74	0.00	-743,589.26	24.51%
Revenue Surplus (Deficit):	985,000.00	985,000.00	0.00	241,410.74	0.00	-743,589.26	24.51%
Expense							
610 - Expenses - Other	3,000,000.00	3,000,000.00	449,400.03	1,026,740.72	1,306,989.35	666,269.93	77.79%
Expense Total:	3,000,000.00	3,000,000.00	449,400.03	1,026,740.72	1,306,989.35	666,269.93	77.79%
Fund: 256 - Building Capital Fund Surplus (Deficit):	-2,015,000.00	-2,015,000.00	-449,400.03	-785,329.98	-1,306,989.35	-77,319.33	103.84%
Fund: 260 - P.A. Training							
Revenue	7,950.00	7,950.00	734.37	5,480.63	0.00	-2,469.37	68.94%
Revenue Surplus (Deficit):	7,950.00	7,950.00	734.37	5,480.63	0.00	-2,469.37	68.94%
Expense							
610 - Expenses - Other	12,000.00	12,000.00	0.00	3,135.96	0.00	8,864.04	26.13%
Expense Total:	12,000.00	12,000.00	0.00	3,135.96	0.00	8,864.04	26.13%
Fund: 260 - P.A. Training Surplus (Deficit):	-4,050.00	-4,050.00	734.37	2,344.67	0.00	6,394.67	-57.89%
Fund: 265 - Delinquent Taxes							
Revenue	8,750.00	8,750.00	100.10	3,836.24	0.00	-4,913.76	43.84%
Revenue Surplus (Deficit):	8,750.00	8,750.00	100.10	3,836.24	0.00	-4,913.76	43.84%
Expense							
610 - Expenses - Other	8,000.00	8,000.00	160.39	2,407.18	0.00	5,592.82	30.09%
Expense Total:	8,000.00	8,000.00	160.39	2,407.18	0.00	5,592.82	30.09%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	750.00	750.00	-60.29	1,429.06	0.00	679.06	190.54%
Fund: 268 - Adm. Handling Cost							
Revenue	398,185.00	398,185.00	59,715.71	222,466.16	0.00	-175,718.84	55.87%
Revenue Surplus (Deficit):	398,185.00	398,185.00	59,715.71	222,466.16	0.00	-175,718.84	55.87%
Expense							
610 - Expenses - Other	425,185.00	425,185.00	59,349.00	218,271.62	0.00	206,913.38	51.34%
Expense Total:	425,185.00	425,185.00	59,349.00	218,271.62	0.00	206,913.38	51.34%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-27,000.00	-27,000.00	366.71	4,194.54	0.00	31,194.54	-15.54%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 269 - Law Library							
Revenue							
	53,500.00	53,500.00	0.00	31,554.53	0.00	-21,945.47	58.98%
Revenue Surplus (Deficit):	53,500.00	53,500.00	0.00	31,554.53	0.00	-21,945.47	58.98%
Expense							
610 - Expenses - Other	100,000.00	100,000.00	0.00	9,772.47	0.00	90,227.53	9.77%
Expense Total:	100,000.00	100,000.00	0.00	9,772.47	0.00	90,227.53	9.77%
Fund: 269 - Law Library Surplus (Deficit):	-46,500.00	-46,500.00	0.00	21,782.06	0.00	68,282.06	-46.84%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	3,102.00	25,389.36	0.00	-12,370.64	67.24%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,102.00	25,389.36	0.00	-12,370.64	67.24%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	18,605.03	18,605.03	0.00	63,394.97	22.69%
Expense Total:	82,000.00	82,000.00	18,605.03	18,605.03	0.00	63,394.97	22.69%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	-15,503.03	6,784.33	0.00	51,024.33	-15.34%
Fund: 272 - Record Technology							
Revenue							
	154,265.00	154,265.00	12,061.38	94,993.16	0.00	-59,271.84	61.58%
Revenue Surplus (Deficit):	154,265.00	154,265.00	12,061.38	94,993.16	0.00	-59,271.84	61.58%
Expense							
610 - Expenses - Other	142,000.00	142,000.00	225.87	19,069.16	1,335.60	121,595.24	14.37%
Expense Total:	142,000.00	142,000.00	225.87	19,069.16	1,335.60	121,595.24	14.37%
Fund: 272 - Record Technology Surplus (Deficit):	12,265.00	12,265.00	11,835.51	75,924.00	-1,335.60	62,323.40	608.14%
Fund: 275 - Tax Maintenance							
Revenue							
	191,300.00	191,300.00	0.00	155,655.00	0.00	-35,645.00	81.37%
Revenue Surplus (Deficit):	191,300.00	191,300.00	0.00	155,655.00	0.00	-35,645.00	81.37%
Expense							
610 - Expenses - Other	190,000.00	190,000.00	0.00	48,976.33	0.00	141,023.67	25.78%
Expense Total:	190,000.00	190,000.00	0.00	48,976.33	0.00	141,023.67	25.78%
Fund: 275 - Tax Maintenance Surplus (Deficit):	1,300.00	1,300.00	0.00	106,678.67	0.00	105,378.67	8,206.05%
Fund: 280 - Building Inspection							
Revenue							
	345,000.00	345,000.00	51,995.26	334,290.28	0.00	-10,709.72	96.90%
Revenue Surplus (Deficit):	345,000.00	345,000.00	51,995.26	334,290.28	0.00	-10,709.72	96.90%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
600 - Expenses - Payroll	266,633.00	266,633.00	19,748.30	140,882.57	0.00	125,750.43	52.84%
610 - Expenses - Other	559,050.00	559,050.00	24,700.18	83,594.17	13,567.49	461,888.34	17.38%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	825,683.00	825,683.00	44,448.48	224,476.74	13,567.49	587,638.77	28.83%
Fund: 280 - Building Inspection Surplus (Deficit):	-480,683.00	-480,683.00	7,546.78	109,813.54	-13,567.49	576,929.05	-20.02%
Fund: 285 - County Elections Revenue							
	336,000.00	336,000.00	0.00	192,083.30	0.00	-143,916.70	57.17%
Revenue Surplus (Deficit):	336,000.00	336,000.00	0.00	192,083.30	0.00	-143,916.70	57.17%
Expense							
610 - Expenses - Other	334,000.00	334,000.00	0.00	88,627.62	0.00	245,372.38	26.54%
900 - Transfer out	0.00	0.00	0.00	12,358.88	0.00	-12,358.88	0.00%
Expense Total:	334,000.00	334,000.00	0.00	100,986.50	0.00	233,013.50	30.24%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	91,096.80	0.00	89,096.80	4,554.84%
Fund: 288 - Elections 5% Revenue							
	42,500.00	42,500.00	3,675.06	23,095.53	0.00	-19,404.47	54.34%
Revenue Surplus (Deficit):	42,500.00	42,500.00	3,675.06	23,095.53	0.00	-19,404.47	54.34%
Expense							
610 - Expenses - Other	80,450.00	80,450.00	0.00	1,212.51	0.00	79,237.49	1.51%
Expense Total:	80,450.00	80,450.00	0.00	1,212.51	0.00	79,237.49	1.51%
Fund: 288 - Elections 5% Surplus (Deficit):	-37,950.00	-37,950.00	3,675.06	21,883.02	0.00	59,833.02	-57.66%
Fund: 289 - HAVA Revenue							
	83,300.00	83,300.00	0.00	28,192.29	0.00	-55,107.71	33.84%
Revenue Surplus (Deficit):	83,300.00	83,300.00	0.00	28,192.29	0.00	-55,107.71	33.84%
Expense							
610 - Expenses - Other	82,500.00	82,500.00	0.00	13,737.20	0.00	68,762.80	16.65%
Expense Total:	82,500.00	82,500.00	0.00	13,737.20	0.00	68,762.80	16.65%
Fund: 289 - HAVA Surplus (Deficit):	800.00	800.00	0.00	14,455.09	0.00	13,655.09	1,806.89%
Fund: 420 - Stone Hollow NID Revenue							
	22,000.00	22,000.00	0.00	18,951.85	0.00	-3,048.15	86.14%
Revenue Surplus (Deficit):	22,000.00	22,000.00	0.00	18,951.85	0.00	-3,048.15	86.14%
Expense							
610 - Expenses - Other	21,963.00	21,963.00	0.00	19,464.10	0.00	2,498.90	88.62%

Budget Report

For Fiscal: 2026 Period Ending: 07/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	21,963.00	21,963.00	0.00	19,464.10	0.00	2,498.90	88.62%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	37.00	37.00	0.00	-512.25	0.00	-549.25	-1,384.46%
Fund: 430 - River Downs West NID							
Revenue	44,300.00	44,300.00	0.00	41,169.11	0.00	-3,130.89	92.93%
Revenue Surplus (Deficit):	44,300.00	44,300.00	0.00	41,169.11	0.00	-3,130.89	92.93%
Expense							
610 - Expenses - Other	43,675.00	43,675.00	0.00	43,675.65	0.00	-0.65	100.00%
Expense Total:	43,675.00	43,675.00	0.00	43,675.65	0.00	-0.65	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	625.00	625.00	0.00	-2,506.54	0.00	-3,131.54	-401.05%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue	627,075.00	627,075.00	0.00	532,787.94	0.00	-94,287.06	84.96%
Revenue Surplus (Deficit):	627,075.00	627,075.00	0.00	532,787.94	0.00	-94,287.06	84.96%
Expense							
610 - Expenses - Other	627,075.00	627,075.00	0.00	532,799.97	0.00	94,275.03	84.97%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	627,075.00	627,075.00	0.00	532,799.97	0.00	94,275.03	84.97%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	-12.03	0.00	-12.03	0.00%
Fund: 560 - ARPA Funds							
Revenue	65,000.00	65,000.00	0.00	42,566.35	0.00	-22,433.65	65.49%
Revenue Surplus (Deficit):	65,000.00	65,000.00	0.00	42,566.35	0.00	-22,433.65	65.49%
Expense							
610 - Expenses - Other	565,212.74	565,212.74	15,748.05	343,626.96	268,144.20	-46,558.42	108.24%
900 - Transfer out	191,600.00	191,600.00	0.00	0.00	0.00	191,600.00	0.00%
Expense Total:	756,812.74	756,812.74	15,748.05	343,626.96	268,144.20	145,041.58	80.84%
Fund: 560 - ARPA Funds Surplus (Deficit):	-691,812.74	-691,812.74	-15,748.05	-301,060.61	-268,144.20	122,607.93	82.28%
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-481,582.67	-2,374,579.86	-3,462,997.30	11,953,476.93	32.81%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-3,827,259.00	-3,873,442.35	-344,276.02	-1,347,929.26	-576,387.89	1,949,125.20
201 - Co. Law Enforcement	-1,590,000.00	-1,590,000.00	267,967.05	-2,247,095.65	0.00	-657,095.65
205 - Federal Forfeiture I	-84,500.00	-84,500.00	-843.25	-15,887.74	0.00	68,612.26
208 - Law Enforcement Training	-800.00	-800.00	-133.33	3,469.22	-640.00	3,629.22
210 - Civil Process	-51,500.00	-51,500.00	3,651.36	18,855.29	-2,775.19	67,580.10
212 - Inmate Prisoner Detainee S	2,750.00	2,750.00	1,314.90	10,237.72	0.00	7,487.72
215 - Sheriff's Conceal Carry	-84,450.00	-84,450.00	293.93	8,246.91	0.00	92,696.91
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	4,658.54	-65.00	11,593.54
221 - Road Sales Tax	-369,625.00	-369,625.00	84,208.17	897,942.10	0.00	1,267,567.10
222 - CART	-84,500.00	-84,500.00	70,709.58	-13,975.26	0.00	70,524.74
231 - Common I	-456,409.00	-456,409.00	-514,461.43	-38,749.52	-268,597.59	149,061.89
232 - Common II	-304,264.00	-304,264.00	162,681.72	552,839.88	-917,069.19	-59,965.31
233 - Bridge	-311,496.00	-311,496.00	37,211.88	286,573.20	-7,552.20	590,517.00
235 - Road & Bridge Capital Reql	-6,296,775.00	-6,296,775.00	-1,371.00	-298,420.41	-94,303.50	5,904,051.09
241 - Assessment	-447,084.00	-447,084.00	-84,303.94	442,531.90	-5,570.10	884,045.80
250 - LEST	-327,000.00	-327,000.00	288,656.00	-21,984.29	0.00	305,015.71
255 - LERF	-175,500.00	-175,500.00	3,664.68	17,143.14	0.00	192,643.14
256 - Building Capital Fund	-2,015,000.00	-2,015,000.00	-449,400.03	-785,329.98	-1,306,989.35	-77,319.33
260 - P.A. Training	-4,050.00	-4,050.00	734.37	2,344.67	0.00	6,394.67
265 - Delinquent Taxes	750.00	750.00	-60.29	1,429.06	0.00	679.06
268 - Adm. Handling Cost	-27,000.00	-27,000.00	366.71	4,194.54	0.00	31,194.54
269 - Law Library	-46,500.00	-46,500.00	0.00	21,782.06	0.00	68,282.06
271 - Record Retention	-44,240.00	-44,240.00	-15,503.03	6,784.33	0.00	51,024.33
272 - Record Technology	12,265.00	12,265.00	11,835.51	75,924.00	-1,335.60	62,323.40
275 - Tax Maintenance	1,300.00	1,300.00	0.00	106,678.67	0.00	105,378.67
280 - Building Inspection	-480,683.00	-480,683.00	7,546.78	109,813.54	-13,567.49	576,929.05
285 - County Elections	2,000.00	2,000.00	0.00	91,096.80	0.00	89,096.80
288 - Elections 5%	-37,950.00	-37,950.00	3,675.06	21,883.02	0.00	59,833.02
289 - HAVA	800.00	800.00	0.00	14,455.09	0.00	13,655.09
420 - Stone Hollow NID	37.00	37.00	0.00	-512.25	0.00	-549.25
430 - River Downs West NID	625.00	625.00	0.00	-2,506.54	0.00	-3,131.54
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	-12.03	0.00	-12.03
560 - ARPA Funds	-691,812.74	-691,812.74	-15,748.05	-301,060.61	-268,144.20	122,607.93
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-481,582.67	-2,374,579.86	-3,462,997.30	11,953,476.93



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 07/31/2026

		2025	2026	July Variance		2025	2026	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	4,448.10	4,885.67	437.57	9.84%	705,785.58	757,187.17	51,401.59	7.28%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	73,632.25	76,647.07	3,014.82	4.09%
<u>101-41175</u>	Cable Franchise Fees	11,130.37	9,430.39	-1,699.98	-15.27%	34,180.61	29,864.79	-4,315.82	-12.63%
<u>101-41310</u>	Sales Tax	488,936.94	535,831.40	46,894.46	9.59%	3,483,261.33	3,644,769.58	161,508.25	4.64%
<u>101-41311</u>	Marijuana Sales Tax	25,845.13	0.00	-25,845.13	-100.00%	183,946.64	-436,551.56	-620,498.20	-337.33%
<u>101-41630</u>	Financial Institution Tax	0.00	0.00	0.00	0.00%	0.00	1,864.80	1,864.80	0.00%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	88.91	225.94	137.03	154.12%
<u>101-41910</u>	Delinquent Tax Fees	20.00	100.10	80.10	400.50%	5,745.34	3,443.91	-2,301.43	-40.06%
<u>101-42290</u>	County Clerk Fees	15,955.32	11,503.65	-4,451.67	-27.90%	39,048.98	34,883.19	-4,165.79	-10.67%
<u>101-43111</u>	HIDTA Grant	0.00	1,162.14	1,162.14	0.00%	5,051.03	13,346.74	8,295.71	164.24%
<u>101-43300</u>	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	148,882.00	155,707.00	6,825.00	4.58%
<u>101-43411</u>	Miscellaneous Grants	0.00	0.00	0.00	0.00%	379,903.94	48,754.58	-331,149.36	-87.17%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	50,881.00	0.00	-50,881.00	-100.00%	290,249.15	241,340.91	-48,908.24	-16.85%
<u>101-43414</u>	VOCA Grant	10,910.63	8,005.98	-2,904.65	-26.62%	78,076.41	64,499.39	-13,577.02	-17.39%
<u>101-43415</u>	HB 224 Grant	2,896.14	10,304.33	7,408.19	255.80%	10,298.83	74,073.04	63,774.21	619.24%
<u>101-43417</u>	Emergency Management Grants	22,837.99	0.00	-22,837.99	-100.00%	89,520.72	0.00	-89,520.72	-100.00%
<u>101-43419</u>	STOP Grant	0.00	0.00	0.00	0.00%	23,207.88	8,167.09	-15,040.79	-64.81%
<u>101-43421</u>	Juvenile Grant	0.00	0.00	0.00	0.00%	59,583.80	99,104.34	39,520.54	66.33%
<u>101-43610</u>	Election Cost Reimbursement	2,833.26	2,387.18	-446.08	-15.74%	3,554.06	7,652.46	4,098.40	115.32%
<u>101-44110</u>	Associate Division I Fees	6.70	6.00	-0.70	-10.45%	175.40	20.00	-155.40	-88.60%
<u>101-44111</u>	Circuit Clerk Fees	11,065.52	10,268.28	-797.24	-7.20%	74,035.30	71,885.05	-2,150.25	-2.90%
<u>101-44115</u>	Associate Division II Fees	0.00	0.00	0.00	0.00%	0.00	291.00	291.00	0.00%
<u>101-44119</u>	Public Administrator Fees	2,345.00	0.00	-2,345.00	-100.00%	23,305.00	8,172.00	-15,133.00	-64.93%
<u>101-44120</u>	Recorder of Deeds Fees	34,239.25	37,234.00	2,994.75	8.75%	204,733.64	240,100.25	35,366.61	17.27%
<u>101-44130</u>	Planning & Development Fees	3,280.00	7,160.00	3,880.00	118.29%	28,686.33	34,720.00	6,033.67	21.03%
<u>101-44194</u>	Collector Commissions & Fees	17,954.63	19,731.97	1,777.34	9.90%	1,140,033.96	1,214,696.85	74,662.89	6.55%
<u>101-44224</u>	Fees for HB 2224	2,880.00	3,190.00	310.00	10.76%	15,838.50	18,782.00	2,943.50	18.58%
<u>101-44232</u>	Inmate Medical Fees	0.00	1,274.62	1,274.62	0.00%	0.00	3,776.61	3,776.61	0.00%
<u>101-44233</u>	Prisoner Board	1,319.58	2,383.14	1,063.56	80.60%	5,179.08	22,879.35	17,700.27	341.76%
<u>101-44235</u>	Criminal Costs	65,234.77	0.00	-65,234.77	-100.00%	94,470.76	288,110.56	193,639.80	204.97%
<u>101-44236</u>	Prisoner INS	109,777.70	298,868.22	189,090.52	172.25%	837,286.72	941,856.97	104,570.25	12.49%
<u>101-44290</u>	Sheriff's Fees	712.00	1,086.00	374.00	52.53%	4,619.50	5,823.00	1,203.50	26.05%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	1,720.00	1,720.00	0.00%	0.00	8,505.00	8,505.00	0.00%
<u>101-44413</u>	Recycle	0.00	0.00	0.00	0.00%	3,721.90	1,293.15	-2,428.75	-65.26%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-44631</u>	Child Support Reimbursement	157.81	0.00	-157.81	-100.00%	1,667.77	386.19	-1,281.58	-76.84%
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	5,600.55	5,600.55	0.00%	11,377.43	8,777.61	-2,599.82	-22.85%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	31,736.42	31,736.42	0.00%	64,472.11	49,739.72	-14,732.39	-22.85%
<u>101-46611</u>	Interest	22,371.49	257.28	-22,114.21	-98.85%	302,408.20	248,044.70	-54,363.50	-17.98%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	1,200.00	0.00	-1,200.00	-100.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	13,800.00	0.00	-13,800.00	-100.00%
<u>101-48102</u>	Expense Reimbursement	74.00	3,231.90	3,157.90	4,267.43%	7,578.26	16,778.60	9,200.34	121.40%
<u>101-48103</u>	LAGERS - Health Department	7,268.70	7,047.34	-221.36	-3.05%	48,309.72	57,875.61	9,565.89	19.80%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	69,426.54	34,713.27	-34,713.27	-50.00%
<u>101-48105</u>	Expense Reimbursement - SHF	1,964.40	4,140.20	2,175.80	110.76%	15,339.73	14,317.66	-1,022.07	-6.66%
<u>101-48106</u>	287(g) Reimbursement - SHF	0.00	240,000.00	240,000.00	0.00%	0.00	243,796.00	243,796.00	0.00%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	13,485.04	5,311.85	-8,173.19	-60.61%	94,552.27	62,536.61	-32,015.66	-33.86%
<u>101-48310</u>	Sale of Assets	0.00	0.00	0.00	0.00%	17,439.31	617.78	-16,821.53	-96.46%
<u>101-49201</u>	Transfer In - Cole Reimbursement	711,997.85	0.00	-711,997.85	-100.00%	3,612,959.92	4,104,939.64	491,979.72	13.62%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	385,218.70	0.00	-385,218.70	-100.00%	1,978,622.49	1,972,198.79	-6,423.70	-0.32%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
	Revenue Total:	2,028,048.02	1,263,858.61	-764,189.41	-37.68%	14,305,257.30	14,520,614.41	215,357.11	1.51%

Expense

Department: 010 - Commission

<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,912.08	18,449.46	-537.38	-3.00%	134,340.60	138,370.95	-4,030.35	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	16,468.17	4,764.03	11,704.14	71.07%	31,071.83	43,748.38	-12,676.55	-40.80%
<u>101-010-51210</u>	Health Insurance	1,712.72	2,550.03	-837.31	-48.89%	8,835.41	19,121.68	-10,286.27	-116.42%
<u>101-010-51220</u>	FICA	2,611.15	1,750.36	860.79	32.97%	12,595.07	13,741.11	-1,146.04	-9.10%
<u>101-010-51230</u>	Lagers	3,156.42	2,832.07	324.35	10.28%	14,033.07	21,233.29	-7,200.22	-51.31%
<u>101-010-51250</u>	Unemployment Insurance	19.75	0.00	19.75	100.00%	25.08	34.05	-8.97	-35.77%
<u>101-010-51260</u>	Workers' Compensation	0.00	25.99	-25.99	0.00%	0.00	266.64	-266.64	0.00%
<u>101-010-52432</u>	Computer Software Maintenance	0.00	280.00	-280.00	0.00%	0.00	1,960.00	-1,960.00	0.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	33.23	0.00	33.23	100.00%
<u>101-010-52500</u>	Dues	0.00	0.00	0.00	0.00%	50,110.00	41,200.00	8,910.00	17.78%
<u>101-010-52530</u>	Phone	283.85	87.13	196.72	69.30%	1,761.70	1,638.18	123.52	7.01%
<u>101-010-52580</u>	Mileage	0.00	0.00	0.00	0.00%	906.90	674.25	232.65	25.65%
<u>101-010-52590</u>	Training	0.00	318.58	-318.58	0.00%	2,567.18	2,105.60	461.58	17.98%
<u>101-010-53600</u>	Office Expense	651.50	151.70	499.80	76.72%	3,599.12	2,444.31	1,154.81	32.09%
<u>101-010-53605</u>	Postage	1,056.41	0.00	1,056.41	100.00%	4,359.89	916.14	3,443.75	78.99%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,977.97	0.00	1,977.97	100.00%
<u>101-010-53626</u>	Fuel Expense	0.00	115.58	-115.58	0.00%	0.00	368.27	-368.27	0.00%
	Department 010 - Commission Total:	43,872.05	31,324.93	12,547.12	28.60%	266,217.05	287,822.85	-21,605.80	-8.12%

Department: 020 - County Clerk

<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	6,104.48	6,287.62	-183.14	-3.00%	45,783.60	47,157.15	-1,373.55	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	9,317.96	4,659.17	4,658.79	50.00%	63,413.84	42,619.70	20,794.14	32.79%
<u>101-020-51210</u>	Health Insurance	2,174.88	1,804.63	370.25	17.02%	13,194.14	16,006.25	-2,812.11	-21.31%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51220</u>	FICA	1,164.12	826.32	337.80	29.02%	8,251.11	6,778.64	1,472.47	17.85%
<u>101-020-51230</u>	Lagers	1,514.69	1,335.51	179.18	11.83%	11,077.66	10,952.80	124.86	1.13%
<u>101-020-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	70.42	31.77	38.65	54.88%
<u>101-020-51260</u>	Workers' Compensation	0.00	678.00	-678.00	0.00%	0.00	771.94	-771.94	0.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	294.95	308.70	-13.75	-4.66%	8,680.35	5,771.20	2,909.15	33.51%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,150.00	-100.00	-9.52%
<u>101-020-52530</u>	Phone	144.66	105.24	39.42	27.25%	1,005.47	736.56	268.91	26.74%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	114.52	0.00	114.52	100.00%
<u>101-020-52590</u>	Training	0.00	696.00	-696.00	0.00%	2,115.74	2,096.00	19.74	0.93%
<u>101-020-53600</u>	Office Expense	106.65	118.24	-11.59	-10.87%	1,685.75	1,905.00	-219.25	-13.01%
<u>101-020-53605</u>	Postage	58.87	0.00	58.87	100.00%	360.74	233.78	126.96	35.19%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	839.99	0.00	839.99	100.00%
Department 020 - County Clerk Total:		20,881.26	16,819.43	4,061.83	19.45%	157,643.33	136,210.79	21,432.54	13.60%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	6,538.53	8,078.71	-1,540.18	-23.56%	50,882.75	54,914.97	-4,032.22	-7.92%
<u>101-030-51210</u>	Health Insurance	1,087.44	1,333.85	-246.41	-22.66%	8,010.94	11,063.14	-3,052.20	-38.10%
<u>101-030-51220</u>	FICA	491.86	613.77	-121.91	-24.79%	3,832.47	4,166.59	-334.12	-8.72%
<u>101-030-51230</u>	Lagers	784.63	724.09	60.54	7.72%	6,105.91	5,869.73	236.18	3.87%
<u>101-030-51250</u>	Unemployment Insurance	0.00	3.77	-3.77	0.00%	54.99	43.60	11.39	20.71%
<u>101-030-51260</u>	Workers' Compensation	0.00	22.45	-22.45	0.00%	0.00	116.56	-116.56	0.00%
<u>101-030-52312</u>	Canvassing	0.00	0.00	0.00	0.00%	2,943.93	4,988.60	-2,044.67	-69.45%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	777.00	150.00	627.00	80.69%
<u>101-030-52530</u>	Phone	144.66	105.24	39.42	27.25%	1,005.47	736.56	268.91	26.74%
<u>101-030-53600</u>	Office Expense	644.20	174.26	469.94	72.95%	2,645.61	2,462.80	182.81	6.91%
<u>101-030-53605</u>	Postage	3,078.22	0.00	3,078.22	100.00%	7,400.46	4,175.09	3,225.37	43.58%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 030 - Elections Total:		12,769.54	11,056.14	1,713.40	13.42%	84,159.53	88,687.64	-4,528.11	-5.38%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	21,139.26	20,981.47	157.79	0.75%	157,210.63	158,360.58	-1,149.95	-0.73%
<u>101-040-51210</u>	Health Insurance	2,718.60	4,707.72	-1,989.12	-73.17%	19,030.20	35,307.90	-16,277.70	-85.54%
<u>101-040-51220</u>	FICA	1,565.90	1,533.73	32.17	2.05%	11,667.97	11,579.49	88.48	0.76%
<u>101-040-51230</u>	Lagers	2,536.70	2,559.73	-23.03	-0.91%	18,865.25	19,319.96	-454.71	-2.41%
<u>101-040-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	150.54	95.05	55.49	36.86%
<u>101-040-51260</u>	Workers' Compensation	0.00	482.64	-482.64	0.00%	0.00	4,830.92	-4,830.92	0.00%
<u>101-040-51270</u>	Uniforms	185.55	121.87	63.68	34.32%	1,193.15	1,094.39	98.76	8.28%
<u>101-040-52410</u>	Utilities	30,386.06	40,769.45	-10,383.39	-34.17%	261,108.87	279,536.94	-18,428.07	-7.06%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	0.00	2,469.29	-2,469.29	0.00%	6,280.42	10,520.20	-4,239.78	-67.51%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	167.05	0.00	167.05	100.00%	2,463.08	4,864.11	-2,401.03	-97.48%
<u>101-040-52438</u>	Building Repairs & Maintenance	14,838.90	23,134.67	-8,295.77	-55.91%	119,080.06	132,034.30	-12,954.24	-10.88%
<u>101-040-52439</u>	Elevator Maintenance	1,957.02	2,023.40	-66.38	-3.39%	11,767.12	14,163.80	-2,396.68	-20.37%
<u>101-040-52530</u>	Phone	169.38	408.76	-239.38	-141.33%	436.45	774.89	-338.44	-77.54%

Prior-Year Comparative Income Statement

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		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-53600</u>	Office Expense	24.42	14.56	9.86	40.38%	673.01	101.91	571.10	84.86%
<u>101-040-53610</u>	Custodian Supplies	662.39	466.52	195.87	29.57%	15,973.72	12,948.22	3,025.50	18.94%
<u>101-040-53626</u>	Fuel Expense	693.53	832.24	-138.71	-20.00%	4,030.90	5,969.45	-1,938.55	-48.09%
<u>101-040-54750</u>	Equipment	0.00	0.00	0.00	0.00%	2,443.39	17,453.80	-15,010.41	-614.33%
Department 040 - Facilities Management Total:		77,044.76	100,506.05	-23,461.29	-30.45%	632,374.76	708,955.91	-76,581.15	-12.11%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	10,174.02	10,292.02	-118.00	-1.16%	75,533.99	76,753.61	-1,219.62	-1.61%
<u>101-050-51120</u>	Salary Other-Sheriff	398,872.53	469,082.49	-70,209.96	-17.60%	3,004,251.91	3,462,173.09	-457,921.18	-15.24%
<u>101-050-51210</u>	Health Insurance	42,410.17	72,577.37	-30,167.20	-71.13%	318,076.29	514,555.43	-196,479.14	-61.77%
<u>101-050-51220</u>	FICA	30,309.07	35,525.53	-5,216.46	-17.21%	227,889.32	262,884.58	-34,995.26	-15.36%
<u>101-050-51230</u>	Lagers	41,778.22	53,408.81	-11,630.59	-27.84%	318,205.56	389,428.09	-71,222.53	-22.38%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	2,236.41	-2,236.41	0.00%	0.00	12,073.85	-12,073.85	0.00%
<u>101-050-51250</u>	Unemployment Insurance	50.55	53.10	-2.55	-5.04%	2,759.23	1,967.96	791.27	28.68%
<u>101-050-51260</u>	Workers' Compensation	0.00	21,341.01	-21,341.01	0.00%	0.00	107,104.77	-107,104.77	0.00%
<u>101-050-51270</u>	Uniforms	3,530.76	12,033.63	-8,502.87	-240.82%	23,713.94	32,439.14	-8,725.20	-36.79%
<u>101-050-51280</u>	Staff Meals- Jail	30.02	0.00	30.02	100.00%	1,059.62	275.32	784.30	74.02%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	216.00	0.00	216.00	100.00%
<u>101-050-52331</u>	Inmate Medical	60,972.30	63,289.25	-2,316.95	-3.80%	426,806.10	440,707.80	-13,901.70	-3.26%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	111,592.00	-111,592.00	0.00%	0.00	172,286.03	-172,286.03	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	242.61	178.02	64.59	26.62%	5,705.91	5,222.18	483.73	8.48%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	5,086.57	-44,600.15	49,686.72	976.82%	90,375.37	59,424.56	30,950.81	34.25%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	2,025.00	3,000.00	-975.00	-48.15%	26,150.00	32,262.37	-6,112.37	-23.37%
<u>101-050-52517</u>	Media Services	0.00	1,250.00	-1,250.00	0.00%	5,000.00	6,250.00	-1,250.00	-25.00%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	359,842.34	296,573.50	63,268.84	17.58%
<u>101-050-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	161,816.67	180,371.82	-18,555.15	-11.47%
<u>101-050-52530</u>	Phone	4,988.59	4,542.28	446.31	8.95%	35,724.32	35,749.01	-24.69	-0.07%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
<u>101-050-53600</u>	Office Expense	2,823.37	2,433.09	390.28	13.82%	20,632.88	22,680.62	-2,047.74	-9.92%
<u>101-050-53605</u>	Postage	230.99	82.80	148.19	64.15%	1,404.81	1,560.18	-155.37	-11.06%
<u>101-050-53610</u>	Enforcement Supplies	1,062.48	657.14	405.34	38.15%	13,205.25	11,772.39	1,432.86	10.85%
<u>101-050-53612</u>	Jail Supplies	1,368.26	2,247.81	-879.55	-64.28%	9,671.89	19,193.08	-9,521.19	-98.44%
<u>101-050-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	429,727.81	19,816.45	409,911.36	95.39%
<u>101-050-53617</u>	Investigative Expense	348.00	388.26	-40.26	-11.57%	2,706.00	3,164.32	-458.32	-16.94%
<u>101-050-53618</u>	Small Equipment	1,797.34	198.73	1,598.61	88.94%	22,624.52	26,717.67	-4,093.15	-18.09%
<u>101-050-53626</u>	Fuel Expense	17,207.80	22,107.73	-4,899.93	-28.48%	116,457.01	134,288.79	-17,831.78	-15.31%
<u>101-050-53635</u>	Prisoner Food & Board	41,110.11	17,520.00	23,590.11	57.38%	297,606.78	351,003.97	-53,397.19	-17.94%
<u>101-050-54700</u>	Buildings & Building Improvements	319,646.59	0.00	319,646.59	100.00%	869,731.79	0.00	869,731.79	100.00%
<u>101-050-54750</u>	Equipment	0.00	0.00	0.00	0.00%	7,824.74	42,438.13	-34,613.39	-442.36%
<u>101-050-54752</u>	Vehicle Purchases	1,141.96	52,926.91	-51,784.95	-4,534.74%	39,261.32	189,415.83	-150,154.51	-382.45%
<u>101-050-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	6,112.00	0.00	6,112.00	100.00%
<u>101-050-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	62,864.71	72,862.80	-9,998.09	-15.90%

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		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-050-57509</u>	Fees for HB 2224	2,880.00	2,870.00	10.00	0.35%	14,698.50	18,462.00	-3,763.50	-25.60%
Department 050 - Sheriff Total:		990,087.31	917,234.24	72,853.07	7.36%	6,997,656.58	7,003,879.34	-6,222.76	-0.09%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	6,104.48	6,287.62	-183.14	-3.00%	45,783.60	47,157.15	-1,373.55	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,017.59	3,198.08	-180.49	-5.98%	25,050.40	23,405.68	1,644.72	6.57%
<u>101-060-51210</u>	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	7,612.08	11,769.30	-4,157.22	-54.61%
<u>101-060-51220</u>	FICA	639.77	669.65	-29.88	-4.67%	5,012.34	4,977.99	34.35	0.69%
<u>101-060-51230</u>	Lagers	1,094.65	1,157.24	-62.59	-5.72%	6,911.14	8,608.57	-1,697.43	-24.56%
<u>101-060-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	25.07	15.84	9.23	36.82%
<u>101-060-51260</u>	Workers' Compensation	0.00	22.50	-22.50	0.00%	0.00	113.36	-113.36	0.00%
<u>101-060-52500</u>	Dues	0.00	0.00	0.00	0.00%	500.00	500.00	0.00	0.00%
<u>101-060-52530</u>	Phone	49.09	29.38	19.71	40.15%	294.68	239.64	55.04	18.68%
<u>101-060-53600</u>	Office Expense	39.99	0.00	39.99	100.00%	1,489.23	1,574.46	-85.23	-5.72%
<u>101-060-53605</u>	Postage	137.59	0.00	137.59	100.00%	1,026.15	1,087.18	-61.03	-5.95%
Department 060 - Treasurer Total:		12,170.60	12,933.71	-763.11	-6.27%	93,704.69	99,449.17	-5,744.48	-6.13%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	6,104.48	6,287.62	-183.14	-3.00%	45,783.60	47,157.15	-1,373.55	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	13,501.79	12,613.94	887.85	6.58%	110,190.39	109,006.67	1,183.72	1.07%
<u>101-070-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	15,224.16	29,423.25	-14,199.09	-93.27%
<u>101-070-51220</u>	FICA	1,470.54	1,394.47	76.07	5.17%	11,726.62	11,555.67	170.95	1.46%
<u>101-070-51230</u>	Lagers	2,284.62	2,121.00	163.62	7.16%	15,804.97	17,472.24	-1,667.27	-10.55%
<u>101-070-51250</u>	Unemployment Insurance	1.50	2.66	-1.16	-77.33%	133.84	80.59	53.25	39.79%
<u>101-070-51260</u>	Workers' Compensation	0.00	49.56	-49.56	0.00%	0.00	252.83	-252.83	0.00%
<u>101-070-52530</u>	Phone	171.17	102.19	68.98	40.30%	856.29	612.96	243.33	28.42%
<u>101-070-53605</u>	Postage	126.21	0.00	126.21	100.00%	12,007.38	9,963.74	2,043.64	17.02%
Department 070 - Collector Total:		25,835.19	26,494.54	-659.35	-2.55%	211,727.25	225,525.10	-13,797.85	-6.52%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	6,104.48	6,287.62	-183.14	-3.00%	45,783.60	47,157.15	-1,373.55	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,826.25	11,092.21	-265.96	-2.46%	82,324.45	81,844.76	479.69	0.58%
<u>101-090-51210</u>	Health Insurance	2,174.88	3,138.48	-963.60	-44.31%	13,998.25	23,538.60	-9,540.35	-68.15%
<u>101-090-51220</u>	FICA	1,260.35	1,297.00	-36.65	-2.91%	9,567.58	9,628.32	-60.74	-0.63%
<u>101-090-51230</u>	Lagers	1,836.47	1,944.60	-108.13	-5.89%	14,040.89	14,560.54	-519.65	-3.70%
<u>101-090-51250</u>	Unemployment Insurance	3.58	1.39	2.19	61.17%	106.79	63.35	43.44	40.68%
<u>101-090-51260</u>	Workers' Compensation	0.00	41.40	-41.40	0.00%	0.00	205.85	-205.85	0.00%
Department 090 - Recorder Total:		22,206.01	23,802.70	-1,596.69	-7.19%	165,821.56	176,998.57	-11,177.01	-6.74%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	400.00	610.00	-210.00	-52.50%	9,177.10	11,218.52	-2,041.42	-22.24%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,582.00	557.00	1,025.00	64.79%
<u>101-110-52500</u>	Dues	425.00	0.00	425.00	100.00%	1,903.95	3,028.95	-1,125.00	-59.09%
<u>101-110-52515</u>	Jury Expense	3,902.06	3,375.19	526.87	13.50%	24,843.02	23,258.49	1,584.53	6.38%
<u>101-110-52517</u>	Pretrial Services	11,258.85	13,326.50	-2,067.65	-18.36%	73,608.55	94,972.90	-21,364.35	-29.02%

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		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-110-52530</u>	Phone	1,061.10	510.71	550.39	51.87%	7,430.83	4,914.90	2,515.93	33.86%
<u>101-110-52580</u>	Mileage	39.20	0.00	39.20	100.00%	1,371.65	769.65	602.00	43.89%
<u>101-110-52590</u>	Training	-425.00	0.00	-425.00	-100.00%	8,156.31	6,590.51	1,565.80	19.20%
<u>101-110-53600</u>	Office Expense	1,213.19	6,127.13	-4,913.94	-405.04%	19,665.91	28,801.55	-9,135.64	-46.45%
<u>101-110-53605</u>	Postage	926.87	0.00	926.87	100.00%	6,988.20	8,380.88	-1,392.68	-19.93%
<u>101-110-53618</u>	Small Equipment	0.00	30.88	-30.88	0.00%	4,777.40	1,128.17	3,649.23	76.39%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	5,199.00	10,655.82	-5,456.82	-104.96%
<u>101-110-57507</u>	Court Costs	198.00	396.00	-198.00	-100.00%	198.00	4,324.42	-4,126.42	-2,084.05%
Department 110 - Consolidated Courts Total:		18,999.27	24,376.41	-5,377.14	-28.30%	164,901.92	198,601.76	-33,699.84	-20.44%
Department: 121 - 38th Circuit Associate Division No. 1									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	1,200.00	-400.00	-50.00%	5,600.00	8,400.00	-2,800.00	-50.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	3,333.00	3,333.00	0.00	0.00%	23,331.00	23,331.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	1,213.33	1,213.33	0.00	0.00%	8,493.31	8,493.31	0.00	0.00%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	9,928.00	13,101.00	-3,173.00	-31.96%	60,009.00	81,025.00	-21,016.00	-35.02%
<u>101-121-52310</u>	Consultant	2,173.50	2,322.50	-149.00	-6.86%	15,223.55	16,073.40	-849.85	-5.58%
<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	97.67	58.25	39.42	40.36%	684.06	407.63	276.43	40.41%
<u>101-121-52590</u>	Training	43.46	35.25	8.21	18.89%	268.86	268.13	0.73	0.27%
<u>101-121-53600</u>	Office Expense	362.58	36.87	325.71	89.83%	540.54	65.05	475.49	87.97%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	167.95	86.42	81.53	48.54%
<u>101-121-53618</u>	Small Equipment	1,184.97	0.00	1,184.97	100.00%	1,184.97	0.00	1,184.97	100.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		19,136.51	21,300.20	-2,163.69	-11.31%	115,913.24	138,559.94	-22,646.70	-19.54%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	518.45	-108.45	-26.45%
<u>101-122-52530</u>	Phone	122.09	72.82	49.27	40.36%	855.07	509.54	345.53	40.41%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	106.11	0.00	106.11	100.00%
<u>101-122-52590</u>	Training	0.00	36.25	-36.25	0.00%	0.00	36.25	-36.25	0.00%
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	297.21	16.89	280.32	94.32%
<u>101-122-53605</u>	Postage	9.66	0.00	9.66	100.00%	28.23	0.00	28.23	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		131.75	109.07	22.68	17.21%	1,696.62	1,081.13	615.49	36.28%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADMI	6,104.48	6,287.62	-183.14	-3.00%	45,783.60	47,157.15	-1,373.55	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	4,700.33	820.80	3,879.53	82.54%	34,365.06	28,769.37	5,595.69	16.28%
<u>101-130-51210</u>	Health Insurance	1,631.16	784.62	846.54	51.90%	7,612.08	7,846.20	-234.12	-3.08%
<u>101-130-51220</u>	FICA	767.43	497.81	269.62	35.13%	5,810.09	5,368.00	442.09	7.61%
<u>101-130-51230</u>	Lagers	979.38	867.22	112.16	11.45%	7,958.61	8,268.56	-309.95	-3.89%
<u>101-130-51250</u>	Unemployment Insurance	6.01	0.00	6.01	100.00%	56.70	30.09	26.61	46.93%
<u>101-130-51260</u>	Workers' Compensation	0.00	22.47	-22.47	0.00%	0.00	129.50	-129.50	0.00%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	247.05	1,143.57	-896.52	-362.89%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	2,346.00	0.00	2,346.00	100.00%
<u>101-130-52530</u>	Phone	138.11	58.25	79.86	57.82%	947.68	686.55	261.13	27.55%

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		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	375.57	800.00	-424.43	-113.01%
<u>101-130-53600</u>	Office Expense	0.00	119.22	-119.22	0.00%	1,623.77	3,160.41	-1,536.64	-94.63%
<u>101-130-53605</u>	Postage	128.19	0.00	128.19	100.00%	579.15	588.93	-9.78	-1.69%
<u>101-130-53626</u>	Fuel Expense	56.61	0.00	56.61	100.00%	359.76	393.11	-33.35	-9.27%
Department 130 - Public Administrator Total:		14,511.70	9,458.01	5,053.69	34.82%	108,065.12	104,341.44	3,723.68	3.45%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,717.53	12,865.03	-147.50	-1.16%	94,417.59	95,942.05	-1,524.46	-1.61%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	131,677.02	110,276.24	21,400.78	16.25%	954,229.27	860,597.57	93,631.70	9.81%
<u>101-140-51210</u>	Health Insurance	13,049.28	17,261.64	-4,212.36	-32.28%	86,451.48	127,500.75	-41,049.27	-47.48%
<u>101-140-51220</u>	FICA	10,644.99	9,021.12	1,623.87	15.25%	77,089.48	70,231.39	6,858.09	8.90%
<u>101-140-51230</u>	Lagers	16,304.25	14,525.05	1,779.20	10.91%	119,792.59	110,882.68	8,909.91	7.44%
<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	14.68	1.09	13.59	92.57%	702.42	418.49	283.93	40.42%
<u>101-140-51260</u>	Workers' Compensation	0.00	755.53	-755.53	0.00%	0.00	3,784.35	-3,784.35	0.00%
<u>101-140-52345</u>	Witness & Reporter Expense	3,070.25	4,325.80	-1,255.55	-40.89%	21,742.50	13,512.04	8,230.46	37.85%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	235.32	101.26	134.06	56.97%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	5,542.41	5,781.59	-239.18	-4.32%
<u>101-140-52530</u>	Phone	1,104.89	148.98	955.91	86.52%	8,510.72	5,581.36	2,929.36	34.42%
<u>101-140-53600</u>	Office Expense	885.83	909.19	-23.36	-2.64%	8,677.42	7,236.71	1,440.71	16.60%
<u>101-140-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	30.21	-30.21	0.00%
<u>101-140-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	1,099.60	0.00	1,099.60	100.00%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,091.91	0.00	1,091.91	100.00%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	26.00	0.00	26.00	100.00%
<u>101-140-54756</u>	Computer Software	255.00	255.00	0.00	0.00%	37,790.62	28,805.14	8,985.48	23.78%
Department 140 - Prosecuting Attorney Total:		191,015.72	171,636.67	19,379.05	10.15%	1,426,443.33	1,339,449.59	86,993.74	6.10%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	11,331.71	28,946.72	-17,615.01	-155.45%	103,449.73	197,146.69	-93,696.96	-90.57%
<u>101-150-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	350.00	0.00	350.00	100.00%
<u>101-150-51210</u>	Health Insurance	1,631.16	3,923.10	-2,291.94	-140.51%	14,136.72	26,677.08	-12,540.36	-88.71%
<u>101-150-51220</u>	FICA	809.21	2,093.20	-1,283.99	-158.67%	7,488.44	14,282.34	-6,793.90	-90.73%
<u>101-150-51230</u>	Lagers	1,324.76	2,371.12	-1,046.36	-78.98%	11,982.21	18,312.13	-6,329.92	-52.83%
<u>101-150-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	100.30	102.53	-2.23	-2.22%
<u>101-150-51260</u>	Workers' Compensation	0.00	852.32	-852.32	0.00%	0.00	4,145.75	-4,145.75	0.00%
<u>101-150-51270</u>	Uniforms	294.94	525.92	-230.98	-78.31%	2,749.79	15,794.15	-13,044.36	-474.38%
<u>101-150-52300</u>	Legal Fees	2,500.00	5,000.00	-2,500.00	-100.00%	17,861.00	20,000.00	-2,139.00	-11.98%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	400.00	0.00	400.00	100.00%	8,765.00	6,190.00	2,575.00	29.38%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	127.84	0.00	127.84	100.00%	1,913.77	281.70	1,632.07	85.28%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	600.00	410.00	190.00	31.67%
<u>101-150-52530</u>	Phone	1,082.42	232.26	850.16	78.54%	7,578.39	6,157.66	1,420.73	18.75%
<u>101-150-52585</u>	Travel	140.00	2,030.57	-1,890.57	-1,350.41%	5,396.00	8,033.95	-2,637.95	-48.89%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	3,745.00	0.00	3,745.00	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-150-53600</u>	Office Expense	826.46	900.26	-73.80	-8.93%	5,226.31	8,420.09	-3,193.78	-61.11%
<u>101-150-53605</u>	Postage	0.00	0.00	0.00	0.00%	314.64	281.20	33.44	10.63%
<u>101-150-53618</u>	Small Equipment	2,419.80	0.00	2,419.80	100.00%	2,419.80	0.00	2,419.80	100.00%
<u>101-150-53626</u>	Fuel Expense	365.70	522.42	-156.72	-42.85%	3,357.65	3,625.10	-267.45	-7.97%
<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:		31,711.75	55,855.64	-24,143.89	-76.14%	256,639.00	389,064.62	-132,425.62	-51.60%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,956.16	6,134.84	-178.68	-3.00%	44,671.20	46,011.30	-1,340.10	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	700.00	50.00	6.67%	5,850.00	7,000.00	-1,150.00	-19.66%
<u>101-160-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	3,806.04	5,884.65	-2,078.61	-54.61%
<u>101-160-51220</u>	FICA	417.26	436.18	-18.92	-4.53%	3,148.64	3,271.35	-122.71	-3.90%
<u>101-160-51230</u>	Lagers	714.74	748.46	-33.72	-4.72%	5,360.55	5,613.45	-252.90	-4.72%
<u>101-160-51260</u>	Workers' Compensation	0.00	29.47	-29.47	0.00%	0.00	147.42	-147.42	0.00%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	370.13	-370.13	0.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	0.00	0.00	0.00%	40,354.00	17,200.00	23,154.00	57.38%
<u>101-160-52530</u>	Phone	40.44	0.00	40.44	100.00%	332.18	278.92	53.26	16.03%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	0.00%	550.00	400.00	150.00	27.27%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	1,100.00	2,200.00	-1,100.00	-100.00%
<u>101-160-53610</u>	Coroner Supplies	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-160-53626</u>	Fuel Expense	0.00	30.82	-30.82	0.00%	202.82	283.02	-80.20	-39.54%
Department 160 - Coroner Total:		8,422.32	8,864.39	-442.07	-5.25%	105,375.43	88,660.24	16,715.19	15.86%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	28,528.56	28,528.56	0.00	0.00%
<u>101-170-51285</u>	Testing, Evaluation and Counseling Se	960.00	866.98	93.02	9.69%	4,050.00	2,348.98	1,701.02	42.00%
<u>101-170-52300</u>	Legal Fees	1,431.86	1,162.08	269.78	18.84%	7,106.46	3,917.58	3,188.88	44.87%
<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%	33,000.00	27,000.00	6,000.00	18.18%
<u>101-170-52315</u>	Studies for County Improvement	0.00	0.00	0.00	0.00%	0.00	2,166.67	-2,166.67	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	106.11	100.00	6.11	5.76%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	5,845.00	5,845.00	0.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	7,302.22	11,730.53	-4,428.31	-60.64%	84,585.41	109,955.27	-25,369.86	-29.99%
<u>101-170-52432</u>	Computer Software	57,384.47	2,814.00	54,570.47	95.10%	161,092.98	120,061.72	41,031.26	25.47%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	0.00	0.00	0.00%	12,438.94	5,315.25	7,123.69	57.27%
<u>101-170-52500</u>	Organizational Dues	0.00	0.00	0.00	0.00%	25,372.49	25,911.86	-539.37	-2.13%
<u>101-170-52515</u>	Fraud Tracking	0.00	0.00	0.00	0.00%	0.00	-152,279.88	152,279.88	0.00%
<u>101-170-52516</u>	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	20,204.17	-20,204.17	0.00%
<u>101-170-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	167,262.66	189,965.75	-22,703.09	-13.57%
<u>101-170-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	25,660.69	28,804.35	-3,143.66	-12.25%
<u>101-170-52530</u>	Phone & Internet	13,543.31	7,435.90	6,107.41	45.10%	81,812.12	88,381.31	-6,569.19	-8.03%
<u>101-170-52540</u>	Publication Costs	180.88	0.00	180.88	100.00%	3,006.20	3,624.89	-618.69	-20.58%
<u>101-170-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	377.96	0.00	377.96	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-170-54700</u>	Land, Bldgs & Improvements	32,416.41	708.96	31,707.45	97.81%	114,236.38	708.96	113,527.42	99.38%
<u>101-170-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	15,536.95	-15,536.95	0.00%
<u>101-170-54755</u>	Computer Hardware	1,160.70	1,160.70	0.00	0.00%	3,482.10	3,482.10	0.00	0.00%
<u>101-170-57506</u>	ELECTIONS	438.12	0.00	438.12	100.00%	32,514.97	89,139.70	-56,624.73	-174.15%
<u>101-170-57815</u>	Emp Benefits Over (Under) Deducted	722.75	0.00	722.75	100.00%	13,632.45	0.00	13,632.45	100.00%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	287.02	1,793.72	-1,506.70	-524.95%
<u>101-170-63515</u>	County/Emergency Disaster	25,894.69	0.00	25,894.69	100.00%	50,886.55	6,966.60	43,919.95	86.31%
Department 170 - County Misc & Operations Total:		151,852.08	36,295.82	115,556.26	76.10%	928,201.74	700,396.20	227,805.54	24.54%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,741.75	129.08	1.88%	48,095.81	45,444.01	2,651.80	5.51%
Department 180 - University Extension Total:		6,870.83	6,741.75	129.08	1.88%	48,095.81	45,444.01	2,651.80	5.51%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,412.44	13,765.38	-1,352.94	-10.90%	93,815.38	99,891.25	-6,075.87	-6.48%
<u>101-190-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	8,050.00	0.00	8,050.00	100.00%
<u>101-190-51210</u>	Health Insurance	1,631.16	2,353.86	-722.70	-44.31%	11,418.12	17,653.95	-6,235.83	-54.61%
<u>101-190-51220</u>	FICA	903.14	975.15	-72.01	-7.97%	6,833.23	7,057.40	-224.17	-3.28%
<u>101-190-51230</u>	Lagers	1,489.49	1,679.37	-189.88	-12.75%	11,252.40	12,177.57	-925.17	-8.22%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	75.23	47.50	27.73	36.86%
<u>101-190-51260</u>	Workers' Compensation	0.00	318.66	-318.66	0.00%	0.00	1,596.06	-1,596.06	0.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	793.70	-793.70	0.00%	642.53	1,864.59	-1,222.06	-190.20%
<u>101-190-52432</u>	Software Maintenance & Licenses	1,166.64	0.00	1,166.64	100.00%	15,101.64	14,934.00	167.64	1.11%
<u>101-190-52530</u>	Phone	495.67	175.01	320.66	64.69%	3,470.78	2,622.71	848.07	24.43%
<u>101-190-52590</u>	Training	45.00	0.00	45.00	100.00%	3,363.68	887.00	2,476.68	73.63%
<u>101-190-53600</u>	Office Expense	126.77	281.47	-154.70	-122.03%	4,430.78	4,433.31	-2.53	-0.06%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	32.72	-32.72	0.00%
<u>101-190-53616</u>	Other Grant Expense	0.00	3,175.80	-3,175.80	0.00%	15,458.10	11,950.97	3,507.13	22.69%
<u>101-190-53618</u>	Small Equipment	425.74	0.00	425.74	100.00%	425.74	1,308.63	-882.89	-207.38%
<u>101-190-53626</u>	Fuel Expense	245.75	251.23	-5.48	-2.23%	1,403.78	1,600.13	-196.35	-13.99%
<u>101-190-53750</u>	Hazard Mitigation Plan	0.00	0.00	0.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
<u>101-190-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	1,345.00	-1,345.00	0.00%
<u>101-190-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
Department 190 - Emergency Management Total:		18,941.80	23,769.63	-4,827.83	-25.49%	175,741.39	183,402.79	-7,661.40	-4.36%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	21,103.22	17,872.71	3,230.51	15.31%	167,972.77	135,117.96	32,854.81	19.56%
<u>101-200-51210</u>	Health Insurance	2,555.49	3,154.18	-598.69	-23.43%	18,975.82	23,726.97	-4,751.15	-25.04%
<u>101-200-51220</u>	FICA	1,591.06	1,357.62	233.44	14.67%	12,684.64	10,264.07	2,420.57	19.08%
<u>101-200-51230</u>	Lagers	2,532.39	2,180.47	351.92	13.90%	16,695.89	16,484.46	211.43	1.27%
<u>101-200-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	155.51	80.94	74.57	47.95%
<u>101-200-51260</u>	Workers' Compensation	0.00	228.01	-228.01	0.00%	0.00	1,171.78	-1,171.78	0.00%
<u>101-200-52342</u>	GIS	0.00	0.00	0.00	0.00%	9,260.00	6,510.00	2,750.00	29.70%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	179.88	-179.88	0.00%	610.00	199.88	410.12	67.23%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-52500</u>	Dues	0.00	530.00	-530.00	0.00%	810.00	530.00	280.00	34.57%
<u>101-200-52510</u>	BOA Board Meetings	0.00	350.00	-350.00	0.00%	525.00	975.00	-450.00	-85.71%
<u>101-200-52515</u>	Refunds	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00	0.00%
<u>101-200-52530</u>	Phone	202.54	72.82	129.72	64.05%	1,247.52	1,018.52	229.00	18.36%
<u>101-200-52590</u>	Training	0.00	40.00	-40.00	0.00%	0.00	1,035.00	-1,035.00	0.00%
<u>101-200-53600</u>	Office Expense	287.08	302.04	-14.96	-5.21%	2,923.81	2,574.16	349.65	11.96%
<u>101-200-53605</u>	Postage	200.00	646.57	-446.57	-223.29%	3,047.58	2,797.82	249.76	8.20%
<u>101-200-53618</u>	Small Equipment	0.00	314.25	-314.25	0.00%	0.00	314.25	-314.25	0.00%
<u>101-200-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	53.09	0.00	53.09	100.00%
Department 200 - Planning & Development Total:		28,471.78	27,228.55	1,243.23	4.37%	235,961.63	203,800.81	32,160.82	13.63%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	6,104.48	6,287.62	-183.14	-3.00%	45,783.60	47,157.15	-1,373.55	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,854.04	5,212.26	-358.22	-7.38%	36,398.56	38,985.63	-2,587.07	-7.11%
<u>101-210-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	3,806.04	5,884.65	-2,078.61	-54.61%
<u>101-210-51220</u>	FICA	815.87	855.83	-39.96	-4.90%	6,129.79	6,410.69	-280.90	-4.58%
<u>101-210-51230</u>	Lagers	1,315.02	1,402.98	-87.96	-6.69%	9,861.87	10,509.36	-647.49	-6.57%
<u>101-210-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	50.14	31.71	18.43	36.76%
<u>101-210-51260</u>	Workers' Compensation	0.00	27.20	-27.20	0.00%	0.00	136.83	-136.83	0.00%
<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	113.26	43.69	69.57	61.43%	793.09	586.77	206.32	26.01%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	618.10	796.83	-178.73	-28.92%
<u>101-210-52590</u>	Training	945.00	0.00	945.00	100.00%	3,099.87	1,550.04	1,549.83	50.00%
<u>101-210-53600</u>	Office Expense	217.02	135.11	81.91	37.74%	1,565.63	2,547.73	-982.10	-62.73%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	84.18	54.76	29.42	34.95%
Department 210 - Auditor Total:		14,908.41	14,749.31	159.10	1.07%	108,340.87	114,802.15	-6,461.28	-5.96%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	6,129.60	0.00	6,129.60	100.00%	46,188.63	20,652.56	25,536.07	55.29%
<u>101-230-51210</u>	Health Insurance	1,087.44	0.00	1,087.44	100.00%	7,612.08	4,707.72	2,904.36	38.15%
<u>101-230-51220</u>	FICA	464.86	0.00	464.86	100.00%	3,505.04	1,568.95	1,936.09	55.24%
<u>101-230-51230</u>	Lagers	735.54	0.00	735.54	100.00%	5,542.57	2,393.15	3,149.42	56.82%
<u>101-230-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	50.16	30.56	19.60	39.07%
<u>101-230-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	0.00	1,065.01	-1,065.01	0.00%
<u>101-230-51270</u>	Uniforms	105.00	0.00	105.00	100.00%	550.05	249.90	300.15	54.57%
<u>101-230-52410</u>	Utilities	307.88	0.00	307.88	100.00%	2,738.11	1,748.44	989.67	36.14%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	359.03	0.00	359.03	100.00%
<u>101-230-52530</u>	Phone	40.44	0.00	40.44	100.00%	283.08	209.24	73.84	26.08%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	113.30	0.00	113.30	100.00%
<u>101-230-53626</u>	Fuel Expense	113.06	0.00	113.06	100.00%	613.16	177.12	436.04	71.11%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	1,975.00	0.00	1,975.00	100.00%
Department 230 - Recycle Total:		8,983.82	0.00	8,983.82	100.00%	69,530.21	32,802.65	36,727.56	52.82%

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		2025	2026	July Variance		2025	2026	YTD Variance	
		July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	36,488.10	38,257.70	-1,769.60	-4.85%	275,510.26	287,661.57	-12,151.31	-4.41%
<u>101-240-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	1,790.25	0.00	1,790.25	100.00%
<u>101-240-51210</u>	Health Insurance	4,213.83	6,080.79	-1,866.96	-44.31%	30,176.50	45,609.47	-15,432.97	-51.14%
<u>101-240-51220</u>	FICA	2,657.85	2,832.13	-174.28	-6.56%	20,243.19	21,296.76	-1,053.57	-5.20%
<u>101-240-51230</u>	Lagers	3,895.33	4,667.44	-772.11	-19.82%	29,778.10	35,094.73	-5,316.63	-17.85%
<u>101-240-51250</u>	Unemployment Insurance	6.18	0.00	6.18	100.00%	225.74	122.69	103.05	45.65%
<u>101-240-51260</u>	Workers' Compensation	0.00	92.33	-92.33	0.00%	0.00	459.21	-459.21	0.00%
<u>101-240-52500</u>	Dues	0.00	295.00	-295.00	0.00%	0.00	295.00	-295.00	0.00%
<u>101-240-52530</u>	Phone	370.25	145.38	224.87	60.73%	2,592.62	1,881.93	710.69	27.41%
<u>101-240-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-240-53600</u>	Office Expense	866.50	893.70	-27.20	-3.14%	4,917.00	4,697.83	219.17	4.46%
<u>101-240-53605</u>	Postage	3.45	0.00	3.45	100.00%	31.52	51.98	-20.46	-64.91%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	259.99	1,788.00	-1,528.01	-587.72%
<u>101-240-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	9,510.00	9,650.00	-140.00	-1.47%
Department 240 - Human Resources Total:		48,501.49	53,264.47	-4,762.98	-9.82%	375,035.17	408,959.17	-33,924.00	-9.05%
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	0.00	0.00	0.00	0.00%	437,668.14	9,843.11	427,825.03	97.75%
<u>101-900-61000</u>	Transfer to Capital Projects Funds	0.00	0.00	0.00	0.00%	2,807,450.00	0.00	2,807,450.00	100.00%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	529,175.00	532,787.85	-3,612.85	-0.68%
Department 900 - Transfer out Total:		0.00	0.00	0.00	0.00%	3,774,293.14	542,630.96	3,231,662.18	85.62%
Expense Total:		1,767,325.95	1,593,821.66	173,504.29	9.82%	16,503,539.37	13,219,526.83	3,284,012.54	19.90%
Fund 101 Surplus (Deficit):		260,722.07	-329,963.05	-590,685.12	-226.56%	-2,198,282.07	1,301,087.58	3,499,369.65	159.19%
Total Surplus (Deficit):		260,722.07	-329,963.05	-590,685.12	-226.56%	-2,198,282.07	1,301,087.58	3,499,369.65	159.19%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

Group Summary

Department	2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	2,028,048.02	1,263,858.61	-764,189.41	-37.68%	14,305,257.30	14,520,614.41	215,357.11	1.51%
Revenue Total:	2,028,048.02	1,263,858.61	-764,189.41	-37.68%	14,305,257.30	14,520,614.41	215,357.11	1.51%
Expense								
010 - Commission	43,872.05	31,324.93	12,547.12	28.60%	266,217.05	287,822.85	-21,605.80	-8.12%
020 - County Clerk	20,881.26	16,819.43	4,061.83	19.45%	157,643.33	136,210.79	21,432.54	13.60%
030 - Elections	12,769.54	11,056.14	1,713.40	13.42%	84,159.53	88,687.64	-4,528.11	-5.38%
040 - Facilities Management	77,044.76	100,506.05	-23,461.29	-30.45%	632,374.76	708,955.91	-76,581.15	-12.11%
050 - Sheriff	990,087.31	917,234.24	72,853.07	7.36%	6,997,656.58	7,003,879.34	-6,222.76	-0.09%
060 - Treasurer	12,170.60	12,933.71	-763.11	-6.27%	93,704.69	99,449.17	-5,744.48	-6.13%
070 - Collector	25,835.19	26,494.54	-659.35	-2.55%	211,727.25	225,525.10	-13,797.85	-6.52%
090 - Recorder	22,206.01	23,802.70	-1,596.69	-7.19%	165,821.56	176,998.57	-11,177.01	-6.74%
110 - Consolidated Courts	18,999.27	24,376.41	-5,377.14	-28.30%	164,901.92	198,601.76	-33,699.84	-20.44%
121 - 38th Circuit Associate Division No. 1	19,136.51	21,300.20	-2,163.69	-11.31%	115,913.24	138,559.94	-22,646.70	-19.54%
122 - 38th Circuit Associate Division No. 2	131.75	109.07	22.68	17.21%	1,696.62	1,081.13	615.49	36.28%
130 - Public Administrator	14,511.70	9,458.01	5,053.69	34.82%	108,065.12	104,341.44	3,723.68	3.45%
140 - Prosecuting Attorney	191,015.72	171,636.67	19,379.05	10.15%	1,426,443.33	1,339,449.59	86,993.74	6.10%
150 - Juvenile Office	31,711.75	55,855.64	-24,143.89	-76.14%	256,639.00	389,064.62	-132,425.62	-51.60%
160 - Coroner	8,422.32	8,864.39	-442.07	-5.25%	105,375.43	88,660.24	16,715.19	15.86%
170 - County Misc & Operations	151,852.08	36,295.82	115,556.26	76.10%	928,201.74	700,396.20	227,805.54	24.54%
180 - University Extension	6,870.83	6,741.75	129.08	1.88%	48,095.81	45,444.01	2,651.80	5.51%
190 - Emergency Management	18,941.80	23,769.63	-4,827.83	-25.49%	175,741.39	183,402.79	-7,661.40	-4.36%
200 - Planning & Development	28,471.78	27,228.55	1,243.23	4.37%	235,961.63	203,800.81	32,160.82	13.63%
210 - Auditor	14,908.41	14,749.31	159.10	1.07%	108,340.87	114,802.15	-6,461.28	-5.96%
230 - Recycle	8,983.82	0.00	8,983.82	100.00%	69,530.21	32,802.65	36,727.56	52.82%
240 - Human Resources	48,501.49	53,264.47	-4,762.98	-9.82%	375,035.17	408,959.17	-33,924.00	-9.05%
900 - Transfer out	0.00	0.00	0.00	0.00%	3,774,293.14	542,630.96	3,231,662.18	85.62%
Expense Total:	1,767,325.95	1,593,821.66	173,504.29	9.82%	16,503,539.37	13,219,526.83	3,284,012.54	19.90%
Fund 101 Surplus (Deficit):	260,722.07	-329,963.05	-590,685.12	-226.56%	-2,198,282.07	1,301,087.58	3,499,369.65	159.19%
Total Surplus (Deficit):	260,722.07	-329,963.05	-590,685.12	-226.56%	-2,198,282.07	1,301,087.58	3,499,369.65	159.19%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

Fund Summary

Fund	2025	2026	July Variance		2025	2026	YTD Variance	
	July Activity	July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	260,722.07	-329,963.05	-590,685.12	-226.56%	-2,198,282.07	1,301,087.58	3,499,369.65	159.19%
Total Surplus (Deficit):	260,722.07	-329,963.05	-590,685.12	-226.56%	-2,198,282.07	1,301,087.58	3,499,369.65	159.19%



Christian County, MO

Fund Balance Report

As Of 07/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	5,813,165.38	14,523,792.31	15,871,721.57	4,465,236.12
201 - Co. Law Enforcement	2,772,876.07	1,857,843.99	4,104,939.64	525,780.42
205 - Federal Forfeiture I	171,355.59	7,394.19	23,281.93	155,467.85
208 - Law Enforcement Training	5,800.51	11,483.36	8,014.14	9,269.73
210 - Civil Process	200,797.46	34,564.67	15,709.38	219,652.75
212 - Inmate Prisoner Detainee Security	30,206.39	10,237.72	0.00	40,444.11
215 - Sheriff's Conceal Carry	327,224.05	47,664.85	39,417.94	335,470.96
219 - Family Violence	0.00	1,715.00	1,715.00	0.00
220 - LEPC	36,816.33	4,786.42	127.88	41,474.87
221 - Road Sales Tax	6,694,019.48	3,733,647.02	2,835,704.92	7,591,961.58
222 - CART	327,865.56	1,656,116.46	1,670,091.72	313,890.30
231 - Common I	2,310,290.19	2,129,247.56	2,167,997.08	2,271,540.67
232 - Common II	1,585,557.88	2,013,885.25	1,461,045.37	2,138,397.76
233 - Bridge	1,843,296.92	289,648.15	3,074.95	2,129,870.12
235 - Road & Bridge Capital Requests	6,934,107.44	1,600,020.85	1,898,441.26	6,635,687.03
241 - Assessment	1,987,665.23	1,176,090.42	733,558.52	2,430,197.13
250 - LEST	345,446.01	1,950,214.50	1,972,198.79	323,461.72
255 - LERF	192,567.22	28,973.66	11,830.52	209,710.36
256 - Building Capital Fund	2,354,386.72	241,410.74	1,026,740.72	1,569,056.74
260 - P.A. Training	11,979.07	5,480.63	3,135.96	14,323.74
265 - Delinquent Taxes	21,352.10	3,836.24	2,407.18	22,781.16
268 - Adm. Handling Cost	44,372.78	222,466.16	218,271.62	48,567.32
269 - Law Library	119,617.16	31,554.53	9,772.47	141,399.22
271 - Record Retention	228,006.09	25,389.36	18,605.03	234,790.42
272 - Record Technology	905,545.55	94,993.16	19,069.16	981,469.55
275 - Tax Maintenance	238,827.37	155,655.00	48,976.33	345,506.04
280 - Building Inspection	1,087,902.83	334,290.28	224,476.74	1,197,716.37
285 - County Elections	24,431.94	192,083.30	100,986.50	115,528.74
288 - Elections 5%	80,569.77	23,095.53	1,212.51	102,452.79
289 - HAVA	21,491.53	28,192.29	13,737.20	35,946.62
320 - CDBG Grant	0.00	0.00	0.00	0.00
420 - Stone Hollow NID	51,137.28	18,951.85	19,464.10	50,625.03
425 - Building Bond Retirement	0.00	0.00	0.00	0.00
430 - River Downs West NID	47,587.07	41,169.11	43,675.65	45,080.53
455 - 2017 Bond Debt Svc Fund - Judicial Expansion	12.14	532,787.94	532,799.97	0.11
560 - ARPA Funds	693,983.99	42,566.35	343,626.96	392,923.38
800 - Christian County Govt Group Claims Account	92,000.00	1,317,654.86	821,989.45	587,665.41
Report Total:	37,602,261.10	34,388,903.71	36,267,818.16	35,723,346.65



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

Court's Proposed Budget Meeting

Judge Johnson, Judge Kruse, Barb Stillings, and Perry Barnes

Per statute, the Circuit Court has to have a meeting with the Commission and the Budget Officer on or before August 17. This will be their meeting for the courts to present their proposed budgets.

Requested by: bporterfield@christiancountymo.gov 2026-07-30 13:41

Name		Account ID	2026 Proposed Budget	2027 Proposed Budget
38th Circuit Court Division I				
	Legal Fees	101-121-52300	\$500	\$500
	Legal Fees-Treatment Court	101-121-52301	\$14,400	\$14,400
	Guardian Ad Litem Fees	101-121-52302	\$40,000	\$40,000
	Legal Fees - Status/Delinquency	101-121-52303	\$14,560	\$14,560
	Legal Fees-Other Juvenile	101-121-52304	\$120,000	\$130,000
	Consultant	101-121-52310	\$30,200	\$30,200
	Court Reporter Replacement	101-121-52341	\$200	\$200
	Repairs & Maintenance Equipment	101-121-52430	\$0	\$0
	Dues	101-121-52500	\$755	\$755
	Phone	101-121-52530	\$1,200	\$800
	Mileage	101-121-52580	\$500	\$500
	Training	101-121-52590	\$1,000	\$2,000
	Office Expense	101-121-53600	\$1,000	\$1,000
	Postage	101-121-53605	\$300	\$300
	Small Equipment	101-121-53618	\$5,000	\$5,000
	Late Fees	101-121-53619	0	0
	Equipment	101-121-54750		0
Total 38th Circuit Court Division I:			\$229,615	\$240,215

/s/ Laura Johnson
Presiding Judge Laura Johnson

Date: 08/03/2026

Name		Account ID	2026 Proposed Budget	2027 Proposed Budget
38th Circuit Court Division II				
	Legal Fees	101-122-52300	\$0	\$0
	Court Reporter Replacement	101-122-52341	\$200	\$200
	Dues	101-122-52500	\$755	\$755
	Phone	101-122-52530	1,500	\$1,000
	Mileage	101-122-52580	\$500	\$500
	Training	101-122-52590	\$1,000	\$2,000
	Office Expense	101-122-53600	\$1,000	\$1,000
	Postage	101-122-53605	\$100	\$100
	Small Equipment	101-122-53618	\$500	\$500
	Equipment	101-122-54750	\$0	\$0
Total 38th Circuit Court Division II:			\$5,555	\$6,055

**2027 BUDGET
CHRISTIAN COUNTY MISSOURI
CONSOLIDATED COURTS
FUND 101-110**

Account		2026 budget	Totals of what has been spent since June 30, 2026	2027 Barb proposed budget	A few notes for the 2027 budget.
101-110-51130	CONTRACT LABOR	\$40,000.00	\$0.00	\$40,000.00	I plan on having retired ladies help with scanning documents, along with others and other duties.
101-110-52302	GUARDIAN AD LITEM	\$33,250.00	\$10,608.52	\$33,250.00	
101-110-52340	COURT REPORTER	\$3,500.00	\$0.00	\$3,500.00	If there is a jury trial for an Assoc. Judge, we have to locate a court reporter to come. Many won't do it since they go away & yet they have reserved that time for us.
101-110-52430	REPAIRS & MAINTENENANCE	\$6,000.00	\$557.00	\$6,000.00	
101-110-52500	ORGANIZATIONAL DUES	\$4,200.00	\$3,028.95	\$4,200.00	
101-110-52515	JURY EXPENSE	\$55,000.00	\$19,883.30	\$55,000.00	
101-110-52516	FURNISHINGS & FIXTURES	\$0.00	\$0.00	\$0.00	(I have put items in office quipment, small equipment or equipment for this line item. 2026 note)
101-110-52517	PRETRIAL SERVICES	\$120,000.00	\$81,646.40	\$120,000.00	We have experienced an increase in crimes that require GPS monitoring but we will work on trying to reduce the length of time defendants are on GPS in 2026.
101-110-52530	PHONE	\$14,000.00	\$4,404.19	\$14,000.00	Auditors offices adds in our ipads that we pay out of law library to the county, so it looks like we have spent more than we really have.
101-110-52580	MILEAGE	\$2,000.00	\$769.65	\$2,000.00	Increase in mileage rate
101-110-52590	TRAINING	\$15,000.00	\$6,590.51	\$15,000.00	Increase due to traveling. same reason as last year. I may go to some conferences out of state, so to cover air, hotel, food, & transportation, we also may have some more clerks go to the MOPACC conference
101-110-53600	OFFICE EXPENSE	\$77,000.00	\$22,674.42	\$77,000.00	I hope to have more files scanned by the company American Micro in 2027. Keeping the budget the same. *July 2026- We are buying some new office furniture, and will add in the completion of the flooring for the circuit clerk's offices (including Judge Ward's office)
101-110-53605	POSTAGE	\$14,000.00	\$8,380.88	\$14,000.00	
101-110-53618	SMALL EQUIPMENT	\$7,500.00	\$1,097.29	\$7,500.00	
101-110-54750	EQUIPMENT	\$14,500.00	\$10,655.82	\$14,500.00	Purchased new copier March 2026
101-110-57507	COURT COSTS	\$15,000.00	\$3,928.42	\$15,000.00	
			\$174,225.35 (remaining \$229,108.46)		
	Total Consolidated Courts	\$420,950.00		\$420,950.00	

Christian County Proposed Juvenile Budget FY27

Description	Account ID	Object	FY26	FY27
Salary Other - JUVENILE	101-150-51120	Payroll	\$ 376,307.39	\$ 395,122.76
Contract Labor	101-150-51130	Payroll	\$ 5,000.00	\$ 5,000.00
Health Insurance	101-150-51210	Payroll	\$ 39,147.84	\$ 39,147.84
FICA	101-150-51220	Payroll	\$ 27,002.60	\$ 27,002.60
Lagers	101-150-51230	Payroll	\$ 42,768.47	\$ 42,768.47
Unemployment Insurance	101-150-51250	Payroll	\$ 900.00	\$ 900.00
Workers' Compensation	101-150-51260	Payroll	\$ 14,242.44	\$ 14,242.44
Uniforms	101-150-51270	Payroll	\$ 6,000.00	\$ 6,000.00
Legal Fees	101-150-52300	Operating Expenses	\$ 40,000.00	\$ 40,000.00
Testing, Evaluation & Counseling Services	101-150-52320	Operating Expenses	\$ 5,000.00	\$ 5,000.00
DYS Grant	101-150-52321	Operating Expenses	\$ -	\$ -
OSCA Grant	101-150-52322	Operating Expenses	\$ -	\$ -
Grant Expense	101-150-52351	Operating Expenses	\$ -	\$ -
Repairs & Maintenance Equipment	101-150-52430	Operating Expenses	\$ -	\$ -
Vehicle Maintenance & Repair	101-150-52435	Operating Expenses	\$ 5,000.00	\$ 5,000.00
Dues	101-150-52500	Operating Expenses	\$ 1,000.00	\$ 1,000.00
Phone	101-150-52530	Operating Expenses	\$ 15,000.00	\$ 15,000.00
Publication Costs	101-150-52540	Operating Expenses	\$ 2,000.00	\$ 2,000.00
Travel	101-150-52585	Operating Expenses	\$ 10,000.00	\$ 10,000.00
Training	101-150-52590	Operating Expenses	\$ 5,000.00	\$ 5,000.00
Office Expense	101-150-53600	Operating Expenses	\$ 15,000.00	\$ 15,000.00
Postage	101-150-53605	Operating Expenses	\$ 700.00	\$ 700.00
Supplies	101-150-53610	Operating Expenses	\$ -	\$ -
Small Equipment	101-150-53618	Operating Expenses	\$ 10,000.00	\$ 10,000.00
Fuel Expense	101-150-53626	Operating Expenses	\$ 7,500.00	\$ 7,500.00
Equipment	101-150-54750	Capital Outlays	\$ 5,000.00	\$ 5,000.00
Vehicle Purchases	101-150-54752	Capital Outlays	\$ -	\$ -
Juvenile Detention Fund	101-150-57505	Operating Expenses	\$ 101,493.00	\$ 101,493.00
Court Fees	101-150-57507	Operating Expenses	\$ -	\$ -
TOTAL			\$ 734,061.74	\$ 752,877.11



**State of Missouri
Department of Social Services
Contract Amendment**

Contract Description:
Juvenile Court Diversion
Amendment Description:
FY27 Renewal and Language Revision

Contract #: ER172-26034

Amendment # 002

Amendment Date: July 1, 2026

Contractor Information:

Contractor Name: 38th Judicial Circuit
Mailing Address: 110 West Elm Street, Room 205
City, State Zip: Ozark, Mo 65721

The above referenced contract between **38th Judicial Circuit** and the Department of Social Services is hereby amended as follows:

1. The contract is renewed for the period July 1, 2026 through June 30, 2027.
2. Attachment A – Business Associate Agreement is hereby replaced in its entirety as attached hereto with the version dated 12/29/2025.
3. Attachment B (Budget) of the contract is hereby deleted in its entirety and replaced with the revised Attachment B (Budget) attached hereto, incorporating the State Fiscal Year 2027(SFY27) budget information. Any reference to the budget page within the original contract or subsequent amendments shall hereinafter refer to this revised attachment.
4. Section 2.8 is hereby added in its entirety as follows:
 - 2.8 Debarment Certification:
 - 2.8.1 The contractor certifies by signing this renewal amendment that the contractor is not presently debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded from participation, or otherwise excluded from or ineligible for participation under federal assistance programs.
 - 2.8.2 The contractor must complete and submit the attached exhibit titled Certification Regarding Debarment prior to the contract renewal being executed.
5. Section 2.9 is hereby added in its entirety as follows:
 - 2.9 Contractor Registration with Secretary of State:
 - 2.9.1 The contractor must complete and submit the exhibit titled Registration of Business Name with the Missouri Secretary of State prior to the renewal being executed.
6. Section 2.10 is hereby added in its entirety as follows:
 - 2.10 The contractor must provide a Vendor No Tax Due certificate issued by Department of Revenue (DOR) prior to the contract renewal being executed. This certificate is required by all vendors as verification that the vendor is either registered to collect sales and/or use tax in Missouri, or that the vendor is not making retail sales of tangible personal property or providing taxable services in Missouri. The "Vendor No Tax Due" certificate may be obtained by completing and submitting the "Request for Tax Clearance" form located at <http://dor.mo.gov/forms/943.pdf>. Additional information regarding this certificate is available on the DOR's website at <http://dor.mo.gov/business/sales>.
7. Paragraph 4.12.6 is hereby added as follows:
 - 4.12.6 The contractor shall not store, locate, transfer, transmit or permit access to any portion of the Department's system instance, configuration, customization, documentation, or code related to the contractor's solution, nor any Department data at rest (including encrypted or de-identified data) outside of the United States. The contractor shall also prohibit all personnel from storing Department data on removeable media, including but not limited to USB drives, optical discs, or on mobile or

personally owned devices such as tablets, mobile phones, or laptops. Storage of such data is permitted only on devices used exclusively within secured and controlled data centers.

8. The contractor's address is hereby updated as follows:

Mailing Address: 102 West Walnut, Basement
City, State Zip: Ozark, Mo 65721

9. All other terms and conditions shall remain unchanged.

In witness thereof, the parties below hereby execute this agreement.

Laura J. Hines Presiding Judge 7/21/2026
Authorized Signature for the Contractor Title Date

Courtney Stalter CG July 28, 2026
Authorized Signature for the Department of Social Services Date

Verified "match" in SAMII on 7-28-26

Attachment B

DIVISION OF YOUTH SERVICES
JUVENILE COURT DIVERSION
YOUTH, FAMILY AND COMMUNITY SUPPORT GRANT

APPROVED BUDGET

State Fiscal Year: 2027

Judicial Circuit #: 38th
Vendor #: 44600047308
Vendor Address: 102 West Walnut, Basement
Ozark, MO 65721

Contract Number: ER172 26034

Project Title		Current Budget	Approved FY27 Budget
#1	Show-Me Solutions	\$ 119,000.00	\$ 119,000.00
TOTAL FUNDS APPROVED		\$ 119,000.00	\$ 119,000.00



State of Missouri
Office of State Courts Administrator
Administrative Services Division

Issue Date

July 24, 2026

Contract Period

July 1, 2026 -
June 30, 2027

Award
Amount

\$10,000.00

Juvenile Justice Program Assistance Award

The Family Court Committee of the Supreme Court of Missouri, in cooperation with the Circuit Court Budget Committee, has approved and provided funding for the implementation of juvenile justice programming assistance for delinquent youth who can be diverted from secure detention by use of the objective screening instrument Juvenile Detention Assessment (JDTA) into a non-secure; pre-adjudication placement.

Contract Number

☒ Original Contract

OSCA 26-03079-32

☐ Contract Amendment

Court/Recipient Information

Project Director

OSCA Program Contact

The Honorable Laura J. Johnson
Presiding Judge
38th Judicial Circuit
102 West Walnut Street, Room 234
Ozark, MO 65721

Perry Barnes
Chief Juvenile Officer
38th Judicial Circuit
102 West Walnut Street, Room 8
Ozark, MO 65721

Sydney McCain
573-526-8877

OSCA Fiscal Contact

Michael Skinner
573-526-8841

☐ Special Conditions of this award are attached.

☒ There are no special conditions of this award. Original RFP requirements only.

The Family Court Committee has approved FY27 funding for Alternatives to Detention.

Requested Funding: \$25,000.00

Approved Funding: \$10,000.00

County to be reimbursed: Christian.

Return signed award to osca.contracts@courts.mo.gov

Office of State Courts Administrator
Attn: Contracts Unit
P.O. Box 104480
Jefferson City, MO 65110 - 4480

In witness thereof, the parties below hereby execute this agreement.

Appointing Authority Signature

OSCA Signature

Printed Name

Laura J. Johnson

Date

7/28/2026

Printed Name

Richard S. Morrissey

Presiding Judge Signature

Laura J. Johnson

Title

Deputy State Courts Administrator

Printed Name

Laura J. Johnson

Date

7/28/2026

Title

07/24/26