

Auditor's Report

August 2025

SUMMARY:

General Revenue Fund Balance \$8.447 million (\$636,172) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12th of the annual budget (currently 67%) most offices and departments are within that range. The Auditor's office monitors budgets daily and will notify the offices/departments of any alarming trends.

Fund Balances for Commission Controlled Funds (as of 8/31/2025, without bank interest)

General Revenue (Restricted and Unrestricted) 101	8,447,987
County Law Enforcement 201	3,067,565
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	379,770
Building Capital Fund	2,430,615
ARPA Funds 560	915,420
Total	15,241,357



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 08/31/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	8,447,932.38	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	8,447,987.30	8,447,987.30
Liability			
21000	Accounts Payable Pending	56.70	
22143	PR Benefit Plans Payable	-24,324.99	
22205	SUTA Payable	100.54	
22265	LAGERS Payable	-390,048.34	
	Total Liability:	-414,216.09	
Equity			
30400	Fund Balance - Assigned to Court Building	636,172.45	
30500	Fund Balance - General Fund Non-Assigne	10,058,737.44	
	Total Beginning Equity:	10,694,909.89	
Total Revenue		16,239,958.83	
Total Expense		18,072,665.33	
	Total Equity and Current Surplus (Deficit):	8,862,203.39	
	Total Liabilities, Equity and Current Surplus (Deficit):		8,447,987.30



Christian County, MO

Budget Report

Group Summary

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,512,816.00	22,512,816.00	1,806,574.52	16,239,958.83	0.00	-6,272,857.17	72.14%
Revenue Total:	22,512,816.00	22,512,816.00	1,806,574.52	16,239,958.83	0.00	-6,272,857.17	72.14%
Expense							
010 - Commission	748,287.19	755,787.19	43,742.49	309,959.54	721.29	445,106.36	41.11%
020 - County Clerk	333,424.40	333,424.40	21,609.33	179,252.16	1,906.69	152,265.55	54.33%
030 - Elections	232,105.28	232,105.28	11,565.18	95,724.71	263.88	136,116.69	41.36%
040 - Facilities Management	1,120,019.35	1,120,019.35	48,597.68	680,972.44	32,358.36	406,688.55	63.69%
050 - Sheriff	12,392,116.84	12,392,116.84	769,081.38	7,768,683.64	189,215.12	4,434,218.08	64.22%
060 - Treasurer	169,313.01	169,313.01	12,430.67	106,135.36	836.24	62,341.41	63.18%
070 - Collector	442,488.63	442,488.63	28,309.78	240,037.03	410.53	202,041.07	54.34%
090 - Recorder	312,142.53	312,142.53	22,729.74	188,551.30	355.37	123,235.86	60.52%
110 - Consolidated Courts	386,350.00	386,350.00	40,101.35	205,003.27	9,557.64	171,789.09	55.54%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	17,013.39	132,926.63	29,785.32	52,111.05	75.74%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	141.84	1,838.46	0.00	3,316.54	35.66%
130 - Public Administrator	221,399.56	230,749.56	14,397.10	122,462.22	4,454.21	103,833.13	55.00%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	194,043.45	1,620,486.78	7,190.31	936,577.83	63.48%
150 - Juvenile Office	498,442.75	498,442.75	30,639.21	287,278.21	34,521.59	176,642.95	64.56%
160 - Coroner	280,153.30	280,153.30	27,129.76	132,505.19	2,475.02	145,173.09	48.18%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	132,325.60	1,524,100.22	671,381.36	1,927,933.14	53.24%
180 - University Extension	82,450.00	82,450.00	6,870.83	54,966.64	27,483.35	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	21,347.17	197,088.56	12,104.06	103,012.43	67.00%
200 - Planning & Development	459,703.58	459,703.58	27,658.71	263,620.34	1,936.16	194,147.08	57.77%
210 - Auditor	224,532.57	224,532.57	13,964.32	122,305.19	17,337.49	84,889.89	62.19%
230 - Recycle	132,487.07	132,487.07	8,560.27	78,090.48	651.22	53,745.37	59.43%
240 - Human Resources	709,548.52	709,548.52	48,637.60	423,672.77	1,553.82	284,321.93	59.93%
250 - Emergency Fund	365,000.00	365,000.00	0.00	0.00	0.00	365,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,723,475.00	3,723,475.00	379.19	3,337,004.19	0.00	386,470.81	89.62%
Expense Total:	30,053,292.27	30,070,142.27	1,541,276.04	18,072,665.33	1,046,499.03	10,950,977.91	63.58%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	265,298.48	-1,832,706.50	-1,046,499.03	4,678,120.74	38.10%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	263,374.56	2,159,531.24	0.00	-1,102,968.76	66.19%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,262,500.00	3,262,500.00	263,374.56	2,159,531.24	0.00	-1,102,968.76	66.19%
Expense							
600 - Expenses - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	6,230,000.00	6,230,000.00	760,431.97	4,373,391.89	0.00	1,856,608.11	70.20%
Expense Total:	6,230,000.00	6,230,000.00	760,431.97	4,373,391.89	0.00	1,856,608.11	70.20%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-497,057.41	-2,213,860.65	0.00	753,639.35	74.60%
Fund: 205 - Federal Forfeiture I							
Revenue	9,500.00	9,500.00	0.00	11,977.15	0.00	2,477.15	126.08%
Revenue Surplus (Deficit):	9,500.00	9,500.00	0.00	11,977.15	0.00	2,477.15	126.08%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	180.00	8,881.01	0.00	63,118.99	12.33%
Expense Total:	72,000.00	72,000.00	180.00	8,881.01	0.00	63,118.99	12.33%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	-180.00	3,096.14	0.00	65,596.14	-4.95%
Fund: 208 - Law Enforcement Training							
Revenue	14,500.00	14,500.00	2,169.00	5,890.54	0.00	-8,609.46	40.62%
Revenue Surplus (Deficit):	14,500.00	14,500.00	2,169.00	5,890.54	0.00	-8,609.46	40.62%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	821.80	11,015.92	1,007.57	5,476.51	68.71%
Expense Total:	17,500.00	17,500.00	821.80	11,015.92	1,007.57	5,476.51	68.71%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	1,347.20	-5,125.38	-1,007.57	-3,132.95	204.43%
Fund: 210 - Civil Process							
Revenue	57,100.00	57,100.00	4,537.38	34,154.94	0.00	-22,945.06	59.82%
Revenue Surplus (Deficit):	57,100.00	57,100.00	4,537.38	34,154.94	0.00	-22,945.06	59.82%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	570.90	11,509.50	2,694.75	75,795.75	15.78%
Expense Total:	90,000.00	90,000.00	570.90	11,509.50	2,694.75	75,795.75	15.78%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	3,966.48	22,645.44	-2,694.75	52,850.69	-60.64%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,600.00	12,600.00	1,385.49	10,388.11	0.00	-2,211.89	82.45%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,385.49	10,388.11	0.00	-2,211.89	82.45%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Expense Total:	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	-400.00	-400.00	1,385.49	10,388.11	0.00	10,788.11	-2,597.03%
Fund: 215 - Sheriff's Conceal Carry Revenue	54,000.00	54,000.00	5,360.00	37,782.26	0.00	-16,217.74	69.97%
Revenue Surplus (Deficit):	54,000.00	54,000.00	5,360.00	37,782.26	0.00	-16,217.74	69.97%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,075.23	17,303.63	62.23	35,177.05	33.05%
610 - Expenses - Other	87,000.00	87,000.00	1,353.00	11,781.86	0.00	75,218.14	13.54%
Expense Total:	139,542.91	139,542.91	3,428.23	29,085.49	62.23	110,395.19	20.89%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	1,931.77	8,696.77	-62.23	94,177.45	-10.09%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	240.00	1,920.00	0.00	-1,580.00	54.86%
Revenue Surplus (Deficit):	3,500.00	3,500.00	240.00	1,920.00	0.00	-1,580.00	54.86%
Expense							
800 - Disbursements	3,500.00	3,500.00	240.00	1,920.00	0.00	1,580.00	54.86%
Expense Total:	3,500.00	3,500.00	240.00	1,920.00	0.00	1,580.00	54.86%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC Revenue	3,000.00	3,000.00	0.00	6,792.03	0.00	3,792.03	226.40%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	6,792.03	0.00	3,792.03	226.40%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	159.64	672.50	9,167.86	8.32%
Expense Total:	10,000.00	10,000.00	0.00	159.64	672.50	9,167.86	8.32%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	6,632.39	-672.50	12,959.89	-85.14%
Fund: 221 - Road Sales Tax Revenue	6,200,000.00	6,200,000.00	526,749.45	4,168,243.63	0.00	-2,031,756.37	67.23%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	526,749.45	4,168,243.63	0.00	-2,031,756.37	67.23%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	-52,556.68	287,742.49	0.00	334,257.51	46.26%
800 - Disbursements	5,000,000.00	5,000,000.00	494,868.66	3,229,417.10	0.00	1,770,582.90	64.59%
Expense Total:	5,622,000.00	5,622,000.00	442,311.98	3,517,159.59	0.00	2,104,840.41	62.56%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	84,437.47	651,084.04	0.00	73,084.04	112.64%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 222 - CART							
Revenue							
	2,374,000.00	2,374,000.00	223,886.46	1,784,078.53	0.00	-589,921.47	75.15%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	223,886.46	1,784,078.53	0.00	-589,921.47	75.15%
Expense							
610 - Expenses - Other	615,000.00	615,000.00	128,366.08	476,187.00	0.00	138,813.00	77.43%
800 - Disbursements	1,655,000.00	1,655,000.00	244,996.72	1,166,188.55	0.00	488,811.45	70.46%
Expense Total:	2,270,000.00	2,270,000.00	373,362.80	1,642,375.55	0.00	627,624.45	72.35%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	-149,476.34	141,702.98	0.00	37,702.98	136.25%
Fund: 231 - Common I							
Revenue							
	3,257,627.32	3,257,627.32	400,789.53	2,199,124.80	0.00	-1,058,502.52	67.51%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	400,789.53	2,199,124.80	0.00	-1,058,502.52	67.51%
Expense							
600 - Expenses - Payroll	1,184,952.32	1,184,952.32	81,608.55	718,625.16	1,223.11	465,104.05	60.75%
610 - Expenses - Other	2,277,200.00	2,277,200.00	188,221.97	1,219,183.84	280,450.89	777,565.27	65.85%
Expense Total:	3,462,152.32	3,462,152.32	269,830.52	1,937,809.00	281,674.00	1,242,669.32	64.11%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	130,959.01	261,315.80	-281,674.00	184,166.80	9.95%
Fund: 232 - Common II							
Revenue							
	3,063,477.23	3,063,477.23	280,826.75	1,876,015.89	0.00	-1,187,461.34	61.24%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	280,826.75	1,876,015.89	0.00	-1,187,461.34	61.24%
Expense							
600 - Expenses - Payroll	1,124,953.01	1,124,953.01	67,994.38	572,868.88	1,264.09	550,820.04	51.04%
610 - Expenses - Other	2,152,250.00	2,152,250.00	74,988.19	515,473.57	1,222,547.92	414,228.51	80.75%
Expense Total:	3,277,203.01	3,277,203.01	142,982.57	1,088,342.45	1,223,812.01	965,048.55	70.55%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	137,844.18	787,673.44	-1,223,812.01	-222,412.79	204.06%
Fund: 233 - Bridge							
Revenue							
	612,500.00	612,500.00	104,393.08	296,214.62	0.00	-316,285.38	48.36%
Revenue Surplus (Deficit):	612,500.00	612,500.00	104,393.08	296,214.62	0.00	-316,285.38	48.36%
Expense							
610 - Expenses - Other	110,500.00	110,500.00	0.00	32,780.00	19,049.00	58,671.00	46.90%
Expense Total:	110,500.00	110,500.00	0.00	32,780.00	19,049.00	58,671.00	46.90%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	104,393.08	263,434.62	-19,049.00	-257,614.38	48.68%
Fund: 235 - Road & Bridge Capital Requests							
Revenue							
	615,000.00	615,000.00	0.00	509,348.53	0.00	-105,651.47	82.82%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	615,000.00	615,000.00	0.00	509,348.53	0.00	-105,651.47	82.82%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	2,017.50	2,478,055.78	3,006,605.94	4,015,338.28	57.73%
800 - Disbursements	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
Expense Total:	9,525,000.00	9,525,000.00	2,017.50	2,478,055.78	3,006,605.94	4,040,338.28	57.58%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-2,017.50	-1,968,707.25	-3,006,605.94	3,934,686.81	55.84%
Fund: 241 - Assessment							
Revenue	1,319,276.60	1,319,276.60	3,652.77	1,100,083.91	0.00	-219,192.69	83.39%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	3,652.77	1,100,083.91	0.00	-219,192.69	83.39%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	71,699.15	594,530.10	1,045.68	527,310.48	53.04%
610 - Expenses - Other	464,100.00	464,100.00	30,488.00	173,703.77	10,118.47	280,277.76	39.61%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	1,586,986.26	1,586,986.26	102,187.15	768,233.87	11,164.15	807,588.24	49.11%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-98,534.38	331,850.04	-11,164.15	588,395.55	-119.79%
Fund: 250 - LEST							
Revenue	3,282,000.00	3,282,000.00	279,221.23	2,184,468.18	0.00	-1,097,531.82	66.56%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	279,221.23	2,184,468.18	0.00	-1,097,531.82	66.56%
Expense							
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
702 - Prosecutor - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710 - Sheriff - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720 - Prosecutor - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,025,000.00	3,025,000.00	265,876.45	2,244,498.94	0.00	780,501.06	74.20%
Expense Total:	3,025,000.00	3,025,000.00	265,876.45	2,244,498.94	0.00	780,501.06	74.20%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	13,344.78	-60,030.76	0.00	-317,030.76	-23.36%
Fund: 255 - LERF							
Revenue	49,500.00	49,500.00	2,527.68	53,603.46	0.00	4,103.46	108.29%
Revenue Surplus (Deficit):	49,500.00	49,500.00	2,527.68	53,603.46	0.00	4,103.46	108.29%
Expense							
610 - Expenses - Other	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
Expense Total:	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00%
Fund: 255 - LERF Surplus (Deficit):	-90,500.00	-90,500.00	2,527.68	53,603.46	0.00	144,103.46	-59.23%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 256 - Building Capital Fund							
Revenue							
	4,002,500.00	4,210,550.00	0.00	4,099,714.47	0.00	-110,835.53	97.37%
Revenue Surplus (Deficit):	4,002,500.00	4,210,550.00	0.00	4,099,714.47	0.00	-110,835.53	97.37%
Expense							
610 - Expenses - Other	2,800,000.00	3,500,000.00	15,402.31	2,549,187.41	959,542.46	-8,729.87	100.25%
Expense Total:	2,800,000.00	3,500,000.00	15,402.31	2,549,187.41	959,542.46	-8,729.87	100.25%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	710,550.00	-15,402.31	1,550,527.06	-959,542.46	-119,565.40	83.17%
Fund: 260 - P.A. Training							
Revenue							
	6,350.00	6,350.00	740.54	5,871.91	0.00	-478.09	92.47%
Revenue Surplus (Deficit):	6,350.00	6,350.00	740.54	5,871.91	0.00	-478.09	92.47%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	1,094.91	5,244.39	1,218.86	3,536.75	64.63%
Expense Total:	10,000.00	10,000.00	1,094.91	5,244.39	1,218.86	3,536.75	64.63%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	-354.37	627.52	-1,218.86	3,058.66	16.20%
Fund: 265 - Delinquent Taxes							
Revenue							
	4,400.00	4,400.00	250.00	6,566.84	0.00	2,166.84	149.25%
Revenue Surplus (Deficit):	4,400.00	4,400.00	250.00	6,566.84	0.00	2,166.84	149.25%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	355.66	2,730.33	14.13	4,755.54	36.59%
Expense Total:	7,500.00	7,500.00	355.66	2,730.33	14.13	4,755.54	36.59%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-105.66	3,836.51	-14.13	6,922.38	-123.30%
Fund: 268 - Adm. Handling Cost							
Revenue							
	400,600.00	400,600.00	17,765.21	224,986.83	0.00	-175,613.17	56.16%
Revenue Surplus (Deficit):	400,600.00	400,600.00	17,765.21	224,986.83	0.00	-175,613.17	56.16%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	16,939.92	233,412.30	0.00	156,737.70	59.83%
Expense Total:	390,150.00	390,150.00	16,939.92	233,412.30	0.00	156,737.70	59.83%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	825.29	-8,425.47	0.00	-18,875.47	-80.63%
Fund: 269 - Law Library							
Revenue							
	9,620.00	9,620.00	0.00	34,676.61	0.00	25,056.61	360.46%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	34,676.61	0.00	25,056.61	360.46%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	20,000.00	20,000.00	0.00	9,950.53	0.00	10,049.47	49.75%
Expense Total:	20,000.00	20,000.00	0.00	9,950.53	0.00	10,049.47	49.75%
Fund: 269 - Law Library Surplus (Deficit):	-10,380.00	-10,380.00	0.00	24,726.08	0.00	35,106.08	-238.21%
Fund: 271 - Record Retention Revenue							
	37,760.00	37,760.00	3,146.00	27,674.16	0.00	-10,085.84	73.29%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,146.00	27,674.16	0.00	-10,085.84	73.29%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
Expense Total:	82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	3,146.00	16,912.80	0.00	61,152.80	-38.23%
Fund: 272 - Record Technology Revenue							
	135,000.00	135,000.00	10,636.86	105,781.50	0.00	-29,218.50	78.36%
Revenue Surplus (Deficit):	135,000.00	135,000.00	10,636.86	105,781.50	0.00	-29,218.50	78.36%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	1,440.71	12,605.28	0.00	131,394.72	8.75%
Expense Total:	144,000.00	144,000.00	1,440.71	12,605.28	0.00	131,394.72	8.75%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	9,196.15	93,176.22	0.00	102,176.22	-1,035.29%
Fund: 275 - Tax Maintenance Revenue							
	182,000.00	182,000.00	0.00	481,654.28	0.00	299,654.28	264.65%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	481,654.28	0.00	299,654.28	264.65%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	385,529.38	0.00	-136,329.38	154.71%
Expense Total:	249,200.00	249,200.00	0.00	385,529.38	0.00	-136,329.38	154.71%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	96,124.90	0.00	163,324.90	-143.04%
Fund: 280 - Building Inspection Revenue							
	344,000.00	344,000.00	33,901.67	277,006.87	0.00	-66,993.13	80.53%
Revenue Surplus (Deficit):	344,000.00	344,000.00	33,901.67	277,006.87	0.00	-66,993.13	80.53%
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	15,869.18	134,299.25	183.45	83,563.61	61.68%
610 - Expenses - Other	512,550.00	512,550.00	1,944.63	39,430.70	18,261.83	454,857.47	11.26%
Expense Total:	730,596.31	730,596.31	17,813.81	173,729.95	18,445.28	538,421.08	26.30%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	16,087.86	103,276.92	-18,445.28	471,427.95	-21.94%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 285 - County Elections							
Revenue							
	326,000.00	326,000.00	0.00	169,910.64	0.00	-156,089.36	52.12%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	169,910.64	0.00	-156,089.36	52.12%
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	162,720.31	0.00	161,279.69	50.22%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	324,000.00	324,000.00	0.00	162,720.31	0.00	161,279.69	50.22%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	7,190.33	0.00	5,190.33	359.52%
Fund: 288 - Elections 5%							
Revenue							
	26,500.00	26,500.00	0.00	17,104.83	0.00	-9,395.17	64.55%
Revenue Surplus (Deficit):	26,500.00	26,500.00	0.00	17,104.83	0.00	-9,395.17	64.55%
Expense							
610 - Expenses - Other	16,350.00	16,350.00	0.00	200.00	0.00	16,150.00	1.22%
Expense Total:	16,350.00	16,350.00	0.00	200.00	0.00	16,150.00	1.22%
Fund: 288 - Elections 5% Surplus (Deficit):	10,150.00	10,150.00	0.00	16,904.83	0.00	6,754.83	166.55%
Fund: 289 - HAVA							
Revenue							
	65,480.00	65,480.00	0.00	73,368.15	0.00	7,888.15	112.05%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	73,368.15	0.00	7,888.15	112.05%
Expense							
610 - Expenses - Other	63,700.00	63,700.00	0.00	48,489.86	0.00	15,210.14	76.12%
Expense Total:	63,700.00	63,700.00	0.00	48,489.86	0.00	15,210.14	76.12%
Fund: 289 - HAVA Surplus (Deficit):	1,780.00	1,780.00	0.00	24,878.29	0.00	23,098.29	1,397.66%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,630.00	22,630.00	0.00	18,929.51	0.00	-3,700.49	83.65%
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	18,929.51	0.00	-3,700.49	83.65%
Expense							
610 - Expenses - Other	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%
Expense Total:	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	0.00	-784.48	0.00	-951.66	-469.24%
Fund: 430 - River Downs West NID							
Revenue							
	41,800.00	41,800.00	0.00	40,049.87	0.00	-1,750.13	95.81%
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	40,049.87	0.00	-1,750.13	95.81%

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	43,675.65	43,675.65	0.00	43,675.65	0.00	0.00	100.00%
Expense Total:	43,675.65	43,675.65	0.00	43,675.65	0.00	0.00	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	-1,875.65	-1,875.65	0.00	-3,625.78	0.00	-1,750.13	193.31%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue							
	629,975.00	629,975.00	0.00	529,240.10	0.00	-100,734.90	84.01%
Revenue Surplus (Deficit):	629,975.00	629,975.00	0.00	529,240.10	0.00	-100,734.90	84.01%
Expense							
610 - Expenses - Other	629,975.00	629,975.00	0.00	529,175.00	0.00	100,800.00	84.00%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	629,975.00	629,975.00	0.00	529,175.00	0.00	100,800.00	84.00%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	65.10	0.00	65.10	0.00%
Fund: 560 - ARPA Funds							
Revenue							
	250,000.00	250,000.00	0.00	52,384.72	0.00	-197,615.28	20.95%
Revenue Surplus (Deficit):	250,000.00	250,000.00	0.00	52,384.72	0.00	-197,615.28	20.95%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	566,446.62	1,797,980.17	802,659.99	39,359.84	98.51%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	2,640,000.00	2,640,000.00	566,446.62	1,797,980.17	802,659.99	39,359.84	98.51%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-566,446.62	-1,745,595.45	-802,659.99	-158,255.44	106.62%
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-552,883.67	-3,358,491.93	-7,375,121.90	10,408,960.57	50.77%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-7,540,476.27	-7,557,326.27	265,298.48	-1,832,706.50	-1,046,499.03	4,678,120.74
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-497,057.41	-2,213,860.65	0.00	753,639.35
205 - Federal Forfeiture I	-62,500.00	-62,500.00	-180.00	3,096.14	0.00	65,596.14
208 - Law Enforcement Training	-3,000.00	-3,000.00	1,347.20	-5,125.38	-1,007.57	-3,132.95
210 - Civil Process	-32,900.00	-32,900.00	3,966.48	22,645.44	-2,694.75	52,850.69
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,385.49	10,388.11	0.00	10,788.11
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	1,931.77	8,696.77	-62.23	94,177.45
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	0.00	6,632.39	-672.50	12,959.89
221 - Road Sales Tax	578,000.00	578,000.00	84,437.47	651,084.04	0.00	73,084.04
222 - CART	104,000.00	104,000.00	-149,476.34	141,702.98	0.00	37,702.98
231 - Common I	-204,525.00	-204,525.00	130,959.01	261,315.80	-281,674.00	184,166.80
232 - Common II	-213,725.78	-213,725.78	137,844.18	787,673.44	-1,223,812.01	-222,412.79
233 - Bridge	502,000.00	502,000.00	104,393.08	263,434.62	-19,049.00	-257,614.38
235 - Road & Bridge Capital Requ	-8,910,000.00	-8,910,000.00	-2,017.50	-1,968,707.25	-3,006,605.94	3,934,686.81
241 - Assessment	-267,709.66	-267,709.66	-98,534.38	331,850.04	-11,164.15	588,395.55
250 - LEST	257,000.00	257,000.00	13,344.78	-60,030.76	0.00	-317,030.76
255 - LERF	-90,500.00	-90,500.00	2,527.68	53,603.46	0.00	144,103.46
256 - Building Capital Fund	1,202,500.00	710,550.00	-15,402.31	1,550,527.06	-959,542.46	-119,565.40
260 - P.A. Training	-3,650.00	-3,650.00	-354.37	627.52	-1,218.86	3,058.66
265 - Delinquent Taxes	-3,100.00	-3,100.00	-105.66	3,836.51	-14.13	6,922.38
268 - Adm. Handling Cost	10,450.00	10,450.00	825.29	-8,425.47	0.00	-18,875.47
269 - Law Library	-10,380.00	-10,380.00	0.00	24,726.08	0.00	35,106.08
271 - Record Retention	-44,240.00	-44,240.00	3,146.00	16,912.80	0.00	61,152.80
272 - Record Technology	-9,000.00	-9,000.00	9,196.15	93,176.22	0.00	102,176.22
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	96,124.90	0.00	163,324.90
280 - Building Inspection	-386,596.31	-386,596.31	16,087.86	103,276.92	-18,445.28	471,427.95
285 - County Elections	2,000.00	2,000.00	0.00	7,190.33	0.00	5,190.33
288 - Elections 5%	10,150.00	10,150.00	0.00	16,904.83	0.00	6,754.83
289 - HAVA	1,780.00	1,780.00	0.00	24,878.29	0.00	23,098.29
420 - Stone Hollow NID	167.18	167.18	0.00	-784.48	0.00	-951.66
430 - River Downs West NID	-1,875.65	-1,875.65	0.00	-3,625.78	0.00	-1,750.13
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	65.10	0.00	65.10
560 - ARPA Funds	-2,390,000.00	-2,390,000.00	-566,446.62	-1,745,595.45	-802,659.99	-158,255.44
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-552,883.67	-3,358,491.93	-7,375,121.90	10,408,960.57



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	3,848.21	4,057.27	209.06	5.43%	671,647.63	709,842.85	38,195.22	5.69%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	70,381.18	73,632.25	3,251.07	4.62%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	37,309.47	34,180.61	-3,128.86	-8.39%
<u>101-41310</u>	Sales Tax	529,652.55	526,749.44	-2,903.11	-0.55%	3,981,112.42	4,010,010.77	28,898.35	0.73%
<u>101-41311</u>	Marijuana Sales Tax	22,780.27	25,301.82	2,521.55	11.07%	167,910.27	209,248.46	41,338.19	24.62%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	107.56	88.91	-18.65	-17.34%
<u>101-41910</u>	Delinquent Tax Fees	0.00	250.00	250.00	0.00%	2,033.19	5,995.34	3,962.15	194.87%
<u>101-42290</u>	County Clerk Fees	4,499.00	6,037.72	1,538.72	34.20%	41,744.35	45,086.70	3,342.35	8.01%
<u>101-43111</u>	HIDTA Grant	457.92	0.00	-457.92	-100.00%	8,743.17	5,051.03	-3,692.14	-42.23%
<u>101-43300</u>	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	141,584.00	148,882.00	7,298.00	5.15%
<u>101-43411</u>	Miscellaneous Grants	0.00	0.00	0.00	0.00%	71,879.24	379,903.94	308,024.70	428.53%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	40,664.39	2,060.04	-38,604.35	-94.93%	223,407.58	292,309.19	68,901.61	30.84%
<u>101-43414</u>	VOCA Grant	16,838.08	14,698.15	-2,139.93	-12.71%	89,895.17	92,774.56	2,879.39	3.20%
<u>101-43415</u>	HB 224 Grant	0.00	0.00	0.00	0.00%	20,272.20	10,298.83	-9,973.37	-49.20%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	4,735.11	0.00	-4,735.11	-100.00%	62,178.95	0.00	-62,178.95	-100.00%
<u>101-43417</u>	Emergency Management Grants	1,960.70	0.00	-1,960.70	-100.00%	56,996.65	89,520.72	32,524.07	57.06%
<u>101-43419</u>	STOP Grant	3,932.96	9,591.11	5,658.15	143.86%	38,916.30	32,798.99	-6,117.31	-15.72%
<u>101-43421</u>	Juvenile	9,045.95	0.00	-9,045.95	-100.00%	76,606.67	59,583.80	-17,022.87	-22.22%
<u>101-43610</u>	Election Cost Reimbursement	0.00	2,564.06	2,564.06	0.00%	2,409.66	6,118.12	3,708.46	153.90%
<u>101-44110</u>	Associate Division I Fees	0.00	6.70	6.70	0.00%	120.00	182.10	62.10	51.75%
<u>101-44111</u>	Circuit Clerk Fees	8,549.45	9,141.44	591.99	6.92%	68,951.55	83,176.74	14,225.19	20.63%
<u>101-44115</u>	Associate Division II Fees	0.00	63.00	63.00	0.00%	267.00	63.00	-204.00	-76.40%
<u>101-44119</u>	Public Administrator Fees	525.00	2,502.50	1,977.50	376.67%	16,378.14	25,807.50	9,429.36	57.57%
<u>101-44120</u>	Recorder of Deeds Fees	30,218.50	34,580.75	4,362.25	14.44%	212,457.25	239,314.39	26,857.14	12.64%
<u>101-44130</u>	Planning & Development Fees	4,050.00	4,500.00	450.00	11.11%	48,060.63	33,186.33	-14,874.30	-30.95%
<u>101-44194</u>	Collector Commissions & Fees	17,612.01	18,486.95	874.94	4.97%	1,087,455.37	1,158,520.91	71,065.54	6.54%
<u>101-44224</u>	Fees for HB 2224	2,530.00	2,380.00	-150.00	-5.93%	16,062.00	18,218.50	2,156.50	13.43%
<u>101-44232</u>	Inmate Medical Fees	955.41	0.00	-955.41	-100.00%	10,126.80	0.00	-10,126.80	-100.00%
<u>101-44233</u>	Prisoner Board	988.79	886.50	-102.29	-10.34%	17,122.11	6,065.58	-11,056.53	-64.57%
<u>101-44235</u>	Criminal Costs	0.00	-1,764.00	-1,764.00	0.00%	413,162.55	92,706.76	-320,455.79	-77.56%
<u>101-44236</u>	Prisoner INS	102,975.00	0.00	-102,975.00	-100.00%	773,293.39	837,286.72	63,993.33	8.28%
<u>101-44290</u>	Sheriff's Fees	565.00	768.50	203.50	36.02%	4,018.00	5,388.00	1,370.00	34.10%
<u>101-44413</u>	Recycle	1,203.91	519.71	-684.20	-56.83%	5,754.84	4,241.61	-1,513.23	-26.29%
<u>101-44631</u>	Child Support Reimbursement	0.00	0.00	0.00	0.00%	559.12	1,667.77	1,108.65	198.28%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-45110</u>	Opioid Settlement - Unrestricted	31,162.68	13,795.77	-17,366.91	-55.73%	33,326.79	25,173.20	-8,153.59	-24.47%
<u>101-45111</u>	Opioid Settlement - Restricted	302,888.51	78,175.99	-224,712.52	-74.19%	315,151.79	142,648.10	-172,503.69	-54.74%
<u>101-46611</u>	Interest	47,587.46	184.91	-47,402.55	-99.61%	466,462.65	280,415.09	-186,047.56	-39.88%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	0.00	1,200.00	1,200.00	0.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	11,220.00	13,800.00	2,580.00	22.99%
<u>101-48101</u>	Miscellaneous Revenue	12,272.19	1,161.50	-11,110.69	-90.54%	35,085.46	151,466.53	116,381.07	331.71%
<u>101-48102</u>	Expense Reimbursement	452.95	1,220.66	767.71	169.49%	9,056.63	8,798.92	-257.71	-2.85%
<u>101-48103</u>	LAGERS - Health Department	5,371.82	7,646.62	2,274.80	42.35%	41,447.51	55,956.34	14,508.83	35.01%
<u>101-48104</u>	School Contract - SHF	0.00	144.00	144.00	0.00%	33,702.20	69,570.54	35,868.34	106.43%
<u>101-48105</u>	Expense Reimbursement-SHF	1,836.97	0.00	-1,836.97	-100.00%	50,734.30	15,339.73	-35,394.57	-69.76%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	9,758.24	14,554.99	4,796.75	49.16%	93,099.33	109,107.26	16,007.93	17.19%
<u>101-48310</u>	Sale of Assets	0.00	0.00	0.00	0.00%	0.00	17,439.31	17,439.31	0.00%
<u>101-49201</u>	Transfer In - Cole Reimbursement	354,556.01	760,431.97	405,875.96	114.47%	2,869,776.86	4,373,391.89	1,503,615.03	52.39%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	296,918.82	265,876.45	-31,042.37	-10.45%	2,269,637.67	2,244,498.94	-25,138.73	-1.11%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	19,970.62	20,000.00	29.38	0.15%
<u>101-49560</u>	TRANSFERS IN ARPA	26,156.02	0.00	-26,156.02	-100.00%	9,423,868.17	0.00	-9,423,868.17	-100.00%
Revenue Total:		1,897,549.88	1,806,574.52	-90,975.36	-4.79%	24,111,464.39	16,239,958.83	-7,871,505.56	-32.65%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,390.40	17,912.08	-521.68	-3.00%	147,818.40	152,252.68	-4,434.28	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	2,807.02	16,892.56	-14,085.54	-501.80%	23,180.22	47,964.39	-24,784.17	-106.92%
<u>101-010-51210</u>	Health Insurance	1,040.84	2,283.52	-1,242.68	-119.39%	7,806.30	11,118.93	-3,312.63	-42.44%
<u>101-010-51220</u>	FICA	1,506.09	2,642.96	-1,136.87	-75.48%	12,808.30	15,238.03	-2,429.73	-18.97%
<u>101-010-51230</u>	Lagers	2,363.08	3,207.34	-844.26	-35.73%	17,950.90	17,240.41	710.49	3.96%
<u>101-010-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	52.82	25.08	27.74	52.52%
<u>101-010-51260</u>	Workers' Compensation	0.00	65.09	-65.09	0.00%	528.02	65.09	462.93	87.67%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	168.18	0.00	168.18	100.00%	168.18	33.23	134.95	80.24%
<u>101-010-52500</u>	Dues	0.00	0.00	0.00	0.00%	50,450.00	50,110.00	340.00	0.67%
<u>101-010-52530</u>	Phone	279.14	121.86	157.28	56.34%	2,741.11	1,883.56	857.55	31.28%
<u>101-010-52580</u>	Mileage	324.95	308.00	16.95	5.22%	1,575.95	1,214.90	361.05	22.91%
<u>101-010-52590</u>	Training	0.00	0.00	0.00	0.00%	1,659.31	2,567.18	-907.87	-54.71%
<u>101-010-53600</u>	Office Expense	528.83	221.66	307.17	58.08%	3,148.57	3,820.78	-672.21	-21.35%
<u>101-010-53605</u>	Postage	502.21	87.42	414.79	82.59%	1,900.93	4,447.31	-2,546.38	-133.95%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,977.97	-1,977.97	0.00%
<u>101-010-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	565.94	0.00	565.94	100.00%
Department 010 - Commission Total:		26,910.74	43,742.49	-16,831.75	-62.55%	272,354.95	309,959.54	-37,604.59	-13.81%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	5,926.68	6,104.48	-177.80	-3.00%	50,376.78	51,888.08	-1,511.30	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	4,686.72	9,732.20	-5,045.48	-107.65%	69,131.59	73,146.04	-4,014.45	-5.81%
<u>101-020-51210</u>	Health Insurance	1,196.97	2,153.04	-956.07	-79.87%	15,586.58	15,347.18	239.40	1.54%
<u>101-020-51220</u>	FICA	794.18	1,195.90	-401.72	-50.58%	8,949.44	9,447.01	-497.57	-5.56%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51230</u>	Lagers	1,241.77	1,541.41	-299.64	-24.13%	12,841.03	12,619.07	221.96	1.73%
<u>101-020-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.36	70.42	87.94	55.53%
<u>101-020-51260</u>	Workers' Compensation	0.00	23.51	-23.51	0.00%	238.97	23.51	215.46	90.16%
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	7,011.50	8,680.35	-1,668.85	-23.80%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,050.00	0.00	0.00%
<u>101-020-52530</u>	Phone	131.90	144.48	-12.58	-9.54%	1,055.13	1,149.95	-94.82	-8.99%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	114.52	-114.52	0.00%
<u>101-020-52590</u>	Training	280.00	0.00	280.00	100.00%	2,740.82	2,115.74	625.08	22.81%
<u>101-020-53600</u>	Office Expense	492.89	658.19	-165.30	-33.54%	4,296.33	2,343.44	1,952.89	45.45%
<u>101-020-53605</u>	Postage	121.77	56.12	65.65	53.91%	748.85	416.86	331.99	44.33%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	519.98	839.99	-320.01	-61.54%
Department 020 - County Clerk Total:		14,872.88	21,609.33	-6,736.45	-45.29%	174,705.36	179,252.16	-4,546.80	-2.60%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	9,011.82	7,039.84	1,971.98	21.88%	52,963.56	57,922.59	-4,959.03	-9.36%
<u>101-030-51210</u>	Health Insurance	1,405.13	1,109.28	295.85	21.05%	8,873.16	9,120.22	-247.06	-2.78%
<u>101-030-51220</u>	FICA	680.57	530.13	150.44	22.11%	4,008.14	4,362.60	-354.46	-8.84%
<u>101-030-51230</u>	Lagers	1,054.37	844.77	209.60	19.88%	6,196.75	6,950.68	-753.93	-12.17%
<u>101-030-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.57	54.99	50.58	47.91%
<u>101-030-51260</u>	Workers' Compensation	0.00	31.49	-31.49	0.00%	289.74	31.49	258.25	89.13%
<u>101-030-52312</u>	Canvassing	0.00	1,080.00	-1,080.00	0.00%	24,956.85	4,023.93	20,932.92	83.88%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	300.00	777.00	-477.00	-159.00%
<u>101-030-52530</u>	Phone	156.71	144.48	12.23	7.80%	1,079.94	1,149.95	-70.01	-6.48%
<u>101-030-53600</u>	Office Expense	219.75	312.54	-92.79	-42.23%	1,312.13	2,958.15	-1,646.02	-125.45%
<u>101-030-53605</u>	Postage	1,261.16	472.65	788.51	62.52%	5,986.32	7,873.11	-1,886.79	-31.52%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
Department 030 - Elections Total:		13,789.51	11,565.18	2,224.33	16.13%	106,072.16	95,724.71	10,347.45	9.76%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,497.40	19,740.63	756.77	3.69%	174,621.63	176,951.26	-2,329.63	-1.33%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,296.43	305.67	11.75%	20,816.80	21,326.63	-509.83	-2.45%
<u>101-040-51220</u>	FICA	1,532.99	1,456.31	76.68	5.00%	13,078.13	13,124.28	-46.15	-0.35%
<u>101-040-51230</u>	Lagers	2,398.19	2,368.89	29.30	1.22%	20,430.69	21,234.14	-803.45	-3.93%
<u>101-040-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	316.76	150.54	166.22	52.48%
<u>101-040-51260</u>	Workers' Compensation	0.00	52.48	-52.48	0.00%	12,120.62	52.48	12,068.14	99.57%
<u>101-040-51270</u>	Uniforms	138.84	98.53	40.31	29.03%	1,947.16	1,291.68	655.48	33.66%
<u>101-040-52410</u>	Utilities	50,703.09	8,731.16	41,971.93	82.78%	297,699.31	269,840.03	27,859.28	9.36%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	1,630.32	2,096.26	-465.94	-28.58%	3,493.80	8,376.68	-4,882.88	-139.76%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	256.88	2,463.08	-2,206.20	-858.84%
<u>101-040-52438</u>	Building Repairs & Maintenance	13,620.14	6,711.55	6,908.59	50.72%	112,057.15	125,791.61	-13,734.46	-12.26%
<u>101-040-52439</u>	Elevator Maintenance	4,361.64	1,957.02	2,404.62	55.13%	25,252.39	13,724.14	11,528.25	45.65%
<u>101-040-52530</u>	Phone	40.40	0.00	40.40	100.00%	482.47	436.45	46.02	9.54%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%

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		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-53600</u>	Office Expense	24.36	24.37	-0.01	-0.04%	409.85	697.38	-287.53	-70.15%
<u>101-040-53610</u>	Custodian Supplies	2,034.95	1,189.41	845.54	41.55%	19,531.88	17,163.13	2,368.75	12.13%
<u>101-040-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	53.25	0.00	53.25	100.00%
<u>101-040-53626</u>	Fuel Expense	582.89	877.64	-294.75	-50.57%	5,403.21	4,908.54	494.67	9.16%
<u>101-040-54750</u>	Equipment	0.00	997.00	-997.00	0.00%	3,552.46	3,440.39	112.07	3.15%
Department 040 - Facilities Management Total:		100,167.31	48,597.68	51,569.63	51.48%	711,724.44	680,972.44	30,752.00	4.32%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	10,055.38	10,224.86	-169.48	-1.69%	82,485.75	85,758.85	-3,273.10	-3.97%
<u>101-050-51120</u>	Salary Other-Sheriff	380,232.57	402,684.32	-22,451.75	-5.90%	3,152,662.90	3,406,936.23	-254,273.33	-8.07%
<u>101-050-51210</u>	Health Insurance	42,674.45	42,016.76	657.69	1.54%	324,742.26	360,093.05	-35,350.79	-10.89%
<u>101-050-51220</u>	FICA	28,915.01	30,712.70	-1,797.69	-6.22%	239,928.13	258,602.02	-18,673.89	-7.78%
<u>101-050-51230</u>	Lagers	36,683.76	42,455.79	-5,772.03	-15.73%	287,463.70	360,661.35	-73,197.65	-25.46%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	255.62	-255.62	0.00%	0.00	255.62	-255.62	0.00%
<u>101-050-51250</u>	Unemployment Insurance	223.69	67.43	156.26	69.86%	5,769.12	2,826.66	2,942.46	51.00%
<u>101-050-51260</u>	Workers' Compensation	0.00	1,011.22	-1,011.22	0.00%	187,122.79	1,011.22	186,111.57	99.46%
<u>101-050-51270</u>	Uniforms	1,209.97	1,182.99	26.98	2.23%	17,390.86	24,896.93	-7,506.07	-43.16%
<u>101-050-51280</u>	Staff Meals- Jail	125.45	2.59	122.86	97.94%	903.96	1,062.21	-158.25	-17.51%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	2,107.50	216.00	1,891.50	89.75%
<u>101-050-52331</u>	Inmate Medical	58,769.82	60,972.30	-2,202.48	-3.75%	492,907.13	487,778.40	5,128.73	1.04%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	427.70	692.03	-264.33	-61.80%	6,798.38	6,397.94	400.44	5.89%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	12,625.89	16,463.77	-3,837.88	-30.40%	83,903.48	106,839.14	-22,935.66	-27.34%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	8,156.35	2,100.00	6,056.35	74.25%	42,603.80	28,250.00	14,353.80	33.69%
<u>101-050-52517</u>	Media Services	0.00	0.00	0.00	0.00%	0.00	5,000.00	-5,000.00	0.00%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	3,614.00	-3,614.00	0.00%	233,359.63	363,456.34	-130,096.71	-55.75%
<u>101-050-52525</u>	Vehicle Insurance	0.00	-1,495.00	1,495.00	0.00%	47,652.31	160,321.67	-112,669.36	-236.44%
<u>101-050-52530</u>	Phone	9,966.04	5,424.11	4,541.93	45.57%	59,881.92	41,148.43	18,733.49	31.28%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	3,176.42	0.00	3,176.42	100.00%
<u>101-050-53600</u>	Office Expense	2,706.89	395.82	2,311.07	85.38%	17,900.81	21,028.70	-3,127.89	-17.47%
<u>101-050-53605</u>	Postage	229.48	141.81	87.67	38.20%	1,584.97	1,546.62	38.35	2.42%
<u>101-050-53610</u>	Enforcement Supplies	1,419.90	85.00	1,334.90	94.01%	12,695.30	13,290.25	-594.95	-4.69%
<u>101-050-53612</u>	Jail Supplies	523.30	216.30	307.00	58.67%	10,782.57	9,888.19	894.38	8.29%
<u>101-050-53616</u>	Other Grant Expense	77,683.58	0.00	77,683.58	100.00%	331,776.76	429,727.81	-97,951.05	-29.52%
<u>101-050-53617</u>	Investigative Expense	374.40	348.40	26.00	6.94%	7,384.00	3,054.40	4,329.60	58.63%
<u>101-050-53618</u>	Small Equipment	4,279.45	1,074.88	3,204.57	74.88%	59,831.37	23,699.40	36,131.97	60.39%
<u>101-050-53626</u>	Fuel Expense	19,475.18	18,644.49	830.69	4.27%	127,468.93	135,101.50	-7,632.57	-5.99%
<u>101-050-53635</u>	Prisoner Food & Board	37,414.81	36,803.60	611.21	1.63%	316,870.61	334,410.38	-17,539.77	-5.54%
<u>101-050-54700</u>	Buildings & Building Improvements	0.00	0.00	0.00	0.00%	0.00	869,731.79	-869,731.79	0.00%
<u>101-050-54750</u>	Equipment	0.00	0.00	0.00	0.00%	6,174.12	7,824.74	-1,650.62	-26.73%
<u>101-050-54752</u>	Vehicle Purchases	52,899.96	89,984.71	-37,084.75	-70.10%	196,944.26	129,246.03	67,698.23	34.37%
<u>101-050-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	13,089.89	6,112.00	6,977.89	53.31%
<u>101-050-54756</u>	Computer Software	2,843.56	0.00	2,843.56	100.00%	82,911.46	62,864.71	20,046.75	24.18%
<u>101-050-57509</u>	Fees for HB 2224	2,530.00	2,380.00	150.00	5.93%	16,062.00	17,078.50	-1,016.50	-6.33%

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		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-050-57800</u>	K-9 Unit Expense	463.06	620.88	-157.82	-34.08%	2,707.94	2,566.56	141.38	5.22%
Department 050 - Sheriff Total:		792,909.65	769,081.38	23,828.27	3.01%	6,475,045.03	7,768,683.64	-1,293,638.61	-19.98%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	50,376.78	51,888.08	-1,511.30	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,447.70	3,031.59	416.11	12.07%	29,305.45	28,081.99	1,223.46	4.17%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	8,326.72	8,699.52	-372.80	-4.48%
<u>101-060-51220</u>	FICA	656.34	640.85	15.49	2.36%	5,609.30	5,653.19	-43.89	-0.78%
<u>101-060-51230</u>	Lagers	1,096.80	1,096.33	0.47	0.04%	9,322.80	8,007.47	1,315.33	14.11%
<u>101-060-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	52.77	25.07	27.70	52.49%
<u>101-060-51260</u>	Workers' Compensation	0.00	22.84	-22.84	0.00%	247.49	22.84	224.65	90.77%
<u>101-060-52500</u>	Dues	0.00	0.00	0.00	0.00%	460.00	500.00	-40.00	-8.70%
<u>101-060-52530</u>	Phone	48.96	49.00	-0.04	-0.08%	391.68	343.68	48.00	12.25%
<u>101-060-52590</u>	Training	301.60	0.00	301.60	100.00%	301.60	0.00	301.60	100.00%
<u>101-060-53600</u>	Office Expense	39.99	233.43	-193.44	-483.72%	1,130.16	1,722.66	-592.50	-52.43%
<u>101-060-53605</u>	Postage	174.20	164.71	9.49	5.45%	906.89	1,190.86	-283.97	-31.31%
Department 060 - Treasurer Total:		12,733.11	12,430.67	302.44	2.38%	106,431.64	106,135.36	296.28	0.28%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	50,376.78	51,888.08	-1,511.30	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	10,276.95	15,696.69	-5,419.74	-52.74%	103,852.97	125,887.08	-22,034.11	-21.22%
<u>101-070-51210</u>	Health Insurance	1,604.19	2,174.88	-570.69	-35.57%	14,614.69	17,399.04	-2,784.35	-19.05%
<u>101-070-51220</u>	FICA	1,216.43	1,638.45	-422.02	-34.69%	11,499.56	13,365.07	-1,865.51	-16.22%
<u>101-070-51230</u>	Lagers	1,454.29	2,270.64	-816.35	-56.13%	14,998.21	18,075.61	-3,077.40	-20.52%
<u>101-070-51250</u>	Unemployment Insurance	4.36	7.60	-3.24	-74.31%	231.04	141.44	89.60	38.78%
<u>101-070-51260</u>	Workers' Compensation	0.00	48.98	-48.98	0.00%	465.66	48.98	416.68	89.48%
<u>101-070-52530</u>	Phone	170.75	170.86	-0.11	-0.06%	1,024.44	1,027.15	-2.71	-0.26%
<u>101-070-53605</u>	Postage	204.10	197.20	6.90	3.38%	8,625.83	12,204.58	-3,578.75	-41.49%
Department 070 - Collector Total:		20,857.75	28,309.78	-7,452.03	-35.73%	205,689.18	240,037.03	-34,347.85	-16.70%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	50,376.78	51,888.08	-1,511.30	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,606.21	11,275.97	-669.76	-6.31%	91,621.95	93,600.42	-1,978.47	-2.16%
<u>101-090-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	16,653.44	16,173.13	480.31	2.88%
<u>101-090-51220</u>	FICA	1,230.43	1,294.74	-64.31	-5.23%	10,576.08	10,862.32	-286.24	-2.71%
<u>101-090-51230</u>	Lagers	1,807.17	1,836.16	-28.99	-1.60%	15,349.30	15,877.05	-527.75	-3.44%
<u>101-090-51250</u>	Unemployment Insurance	1.47	1.11	0.36	24.49%	211.18	107.90	103.28	48.91%
<u>101-090-51260</u>	Workers' Compensation	0.00	42.40	-42.40	0.00%	441.47	42.40	399.07	90.40%
Department 090 - Recorder Total:		21,653.64	22,729.74	-1,076.10	-4.97%	185,230.20	188,551.30	-3,321.10	-1.79%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	310.00	90.00	220.00	70.97%	10,712.25	9,267.10	1,445.15	13.49%
<u>101-110-52340</u>	Court Reporter	100.00	0.00	100.00	100.00%	100.00	0.00	100.00	100.00%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,200.74	1,582.00	-381.26	-31.75%
<u>101-110-52500</u>	Dues	0.00	300.00	-300.00	0.00%	2,941.40	2,203.95	737.45	25.07%

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For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-110-52515</u>	Jury Expense	5,529.24	1,469.68	4,059.56	73.42%	23,162.18	26,312.70	-3,150.52	-13.60%
<u>101-110-52517</u>	Pretrial Services	0.00	11,538.90	-11,538.90	0.00%	58,573.29	85,147.45	-26,574.16	-45.37%
<u>101-110-52530</u>	Phone	1,034.81	854.05	180.76	17.47%	8,483.46	8,284.88	198.58	2.34%
<u>101-110-52580</u>	Mileage	23.58	196.00	-172.42	-731.21%	660.85	1,567.65	-906.80	-137.22%
<u>101-110-52590</u>	Training	1,098.30	1,160.00	-61.70	-5.62%	8,484.63	9,316.31	-831.68	-9.80%
<u>101-110-53600</u>	Office Expense	7,823.91	10,537.10	-2,713.19	-34.68%	32,435.74	30,203.01	2,232.73	6.88%
<u>101-110-53605</u>	Postage	916.57	970.17	-53.60	-5.85%	6,785.46	7,958.37	-1,172.91	-17.29%
<u>101-110-53618</u>	Small Equipment	2,731.16	181.75	2,549.41	93.35%	4,728.07	4,959.15	-231.08	-4.89%
<u>101-110-54750</u>	Equipment	0.00	2,535.12	-2,535.12	0.00%	190.38	7,734.12	-7,543.74	-3,962.46%
<u>101-110-57507</u>	Court Costs	10,074.62	10,268.58	-193.96	-1.93%	13,340.75	10,466.58	2,874.17	21.54%
Department 110 - Consolidated Courts Total:		29,642.19	40,101.35	-10,459.16	-35.28%	171,799.20	205,003.27	-33,204.07	-19.33%
Department: 121 - 38th Circuit Associate Division No. 1									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	800.00	0.00	0.00%	6,400.00	6,400.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	22,672.00	26,664.00	-3,992.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	7,333.28	9,706.64	-2,373.36	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	9,559.00	9,386.00	173.00	1.81%	73,274.00	69,395.00	3,879.00	5.29%
<u>101-121-52310</u>	Consultant	2,158.95	2,140.60	18.35	0.85%	17,377.74	17,364.15	13.59	0.08%
<u>101-121-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.43	97.49	-0.06	-0.06%	779.37	781.55	-2.18	-0.28%
<u>101-121-52590</u>	Training	88.41	42.97	45.44	51.40%	163.36	311.83	-148.47	-90.89%
<u>101-121-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	292.54	540.54	-248.00	-84.77%
<u>101-121-53605</u>	Postage	32.00	0.00	32.00	100.00%	34.55	167.95	-133.40	-386.11%
<u>101-121-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,184.97	-1,184.97	0.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		16,486.45	17,013.39	-526.94	-3.20%	128,736.84	132,926.63	-4,189.79	-3.25%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52300</u>	Legal Fees	-178.00	0.00	-178.00	-100.00%	0.00	0.00	0.00	0.00%
<u>101-122-52430</u>	Repairs & Maintenance Equipment	-2,880.00	0.00	-2,880.00	-100.00%	0.00	0.00	0.00	0.00%
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	418.45	410.00	8.45	2.02%
<u>101-122-52530</u>	Phone	121.78	121.86	-0.08	-0.07%	974.20	976.93	-2.73	-0.28%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
<u>101-122-52590</u>	Training	0.00	0.00	0.00	0.00%	295.00	0.00	295.00	100.00%
<u>101-122-53600</u>	Office Expense	-149.32	0.00	-149.32	-100.00%	93.50	297.21	-203.71	-217.87%
<u>101-122-53605</u>	Postage	0.00	19.98	-19.98	0.00%	0.00	48.21	-48.21	0.00%
<u>101-122-53618</u>	Small Equipment	-74.27	0.00	-74.27	-100.00%	0.00	0.00	0.00	0.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		-3,159.81	141.84	-3,301.65	-104.49%	1,781.15	1,838.46	-57.31	-3.22%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	5,926.68	6,104.48	-177.80	-3.00%	50,376.78	51,888.08	-1,511.30	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	6,040.96	4,982.88	1,058.08	17.52%	51,347.71	39,347.94	11,999.77	23.37%
<u>101-130-51210</u>	Health Insurance	1,561.26	1,087.44	473.82	30.35%	12,490.08	8,699.52	3,790.56	30.35%
<u>101-130-51220</u>	FICA	849.86	791.62	58.24	6.85%	7,256.64	6,601.71	654.93	9.03%
<u>101-130-51230</u>	Lagers	1,400.22	990.99	409.23	29.23%	11,901.81	8,949.60	2,952.21	24.80%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-130-51250</u>	Unemployment Insurance	0.00	7.19	-7.19	0.00%	105.63	63.89	41.74	39.52%
<u>101-130-51260</u>	Workers' Compensation	0.00	27.06	-27.06	0.00%	3,550.33	27.06	3,523.27	99.24%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	61.02	247.05	-186.03	-304.87%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	0.00	2,346.00	-2,346.00	0.00%
<u>101-130-52530</u>	Phone	97.43	97.49	-0.06	-0.06%	779.37	1,045.17	-265.80	-34.10%
<u>101-130-52590</u>	Training	0.00	50.00	-50.00	0.00%	500.00	425.57	74.43	14.89%
<u>101-130-53600</u>	Office Expense	66.00	129.36	-63.36	-96.00%	2,045.85	1,753.13	292.72	14.31%
<u>101-130-53605</u>	Postage	90.52	67.95	22.57	24.93%	565.46	647.10	-81.64	-14.44%
<u>101-130-53626</u>	Fuel Expense	77.83	60.64	17.19	22.09%	764.58	420.40	344.18	45.02%
Department 130 - Public Administrator Total:		16,110.76	14,397.10	1,713.66	10.64%	141,745.26	122,462.22	19,283.04	13.60%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,569.24	12,781.08	-211.84	-1.69%	103,107.28	107,198.67	-4,091.39	-3.97%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	110,888.02	133,979.81	-23,091.79	-20.82%	904,055.94	1,088,209.08	-184,153.14	-20.37%
<u>101-140-51210</u>	Health Insurance	10,408.40	13,319.90	-2,911.50	-27.97%	88,849.31	99,771.38	-10,922.07	-12.29%
<u>101-140-51220</u>	FICA	9,065.61	10,828.26	-1,762.65	-19.44%	73,773.86	87,917.74	-14,143.88	-19.17%
<u>101-140-51230</u>	Lagers	13,042.22	17,230.90	-4,188.68	-32.12%	108,569.68	137,023.49	-28,453.81	-26.21%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	10,336.00	10,336.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	34.93	21.61	13.32	38.13%	1,456.96	724.03	732.93	50.31%
<u>101-140-51260</u>	Workers' Compensation	-30.46	361.36	-391.82	-1,286.34%	7,615.22	361.36	7,253.86	95.25%
<u>101-140-52345</u>	Witness & Reporter Expense	888.80	2,483.34	-1,594.54	-179.40%	10,814.05	24,225.84	-13,411.79	-124.02%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	64.50	235.32	-170.82	-264.84%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	5,688.20	5,542.41	145.79	2.56%
<u>101-140-52530</u>	Phone	1,221.65	908.87	312.78	25.60%	9,976.32	9,419.59	556.73	5.58%
<u>101-140-53600</u>	Office Expense	1,882.17	836.32	1,045.85	55.57%	9,593.14	9,513.74	79.40	0.83%
<u>101-140-53616</u>	Other Grant Expense	180.00	0.00	180.00	100.00%	3,534.77	1,099.60	2,435.17	68.89%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,091.91	-1,091.91	0.00%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	32.30	26.00	6.30	19.50%
<u>101-140-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	10,000.00	0.00	10,000.00	100.00%
<u>101-140-54756</u>	Computer Software	255.00	0.00	255.00	100.00%	36,724.70	37,790.62	-1,065.92	-2.90%
<u>101-140-57583</u>	Child Abuse Team Grant	34,069.95	0.00	34,069.95	100.00%	54,273.17	0.00	54,273.17	100.00%
Department 140 - Prosecuting Attorney Total:		195,767.53	194,043.45	1,724.08	0.88%	1,438,465.40	1,620,486.78	-182,021.38	-12.65%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	13,726.40	11,326.41	2,399.99	17.48%	113,260.54	114,776.14	-1,515.60	-1.34%
<u>101-150-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-150-51210</u>	Health Insurance	2,081.68	1,631.16	450.52	21.64%	15,352.39	15,767.88	-415.49	-2.71%
<u>101-150-51220</u>	FICA	994.38	808.80	185.58	18.66%	8,226.50	8,297.24	-70.74	-0.86%
<u>101-150-51230</u>	Lagers	1,545.52	1,324.12	221.40	14.33%	12,357.12	13,306.33	-949.21	-7.68%
<u>101-150-51250</u>	Unemployment Insurance	2.02	0.00	2.02	100.00%	256.35	100.30	156.05	60.87%
<u>101-150-51260</u>	Workers' Compensation	0.00	28.38	-28.38	0.00%	8,688.89	28.38	8,660.51	99.67%
<u>101-150-51270</u>	Uniforms	255.67	0.00	255.67	100.00%	3,078.46	2,749.79	328.67	10.68%
<u>101-150-52300</u>	Legal Fees	2,532.00	2,500.00	32.00	1.26%	20,240.00	20,361.00	-121.00	-0.60%



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		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	2,250.00	0.00	2,250.00	100.00%	8,250.00	8,765.00	-515.00	-6.24%
<u>101-150-52322</u>	OSCA Grant	0.00	0.00	0.00	0.00%	3,010.00	0.00	3,010.00	100.00%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	102.24	80.95	21.29	20.82%	5,528.90	1,994.72	3,534.18	63.92%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	700.00	600.00	100.00	14.29%
<u>101-150-52530</u>	Phone	1,179.83	389.21	790.62	67.01%	10,063.60	7,967.60	2,096.00	20.83%
<u>101-150-52585</u>	Travel	0.00	2,641.48	-2,641.48	0.00%	20.00	8,037.48	-8,017.48	-40,087.40%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	550.00	3,745.00	-3,195.00	-580.91%
<u>101-150-53600</u>	Office Expense	842.23	477.33	364.90	43.33%	9,188.43	5,703.64	3,484.79	37.93%
<u>101-150-53605</u>	Postage	0.00	0.00	0.00	0.00%	336.09	314.64	21.45	6.38%
<u>101-150-53618</u>	Small Equipment	0.00	400.00	-400.00	0.00%	899.99	2,819.80	-1,919.81	-213.31%
<u>101-150-53626</u>	Fuel Expense	424.85	573.62	-148.77	-35.02%	3,211.09	3,931.27	-720.18	-22.43%
<u>101-150-54750</u>	Equipment	0.00	0.00	0.00	0.00%	5,980.98	0.00	5,980.98	100.00%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	67,662.00	67,662.00	0.00	0.00%
Department 150 - Juvenile Office Total:		34,394.57	30,639.21	3,755.36	10.92%	296,861.33	287,278.21	9,583.12	3.23%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	49,152.78	50,627.36	-1,474.58	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	800.00	-50.00	-6.67%	5,850.00	6,650.00	-800.00	-13.68%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	4,163.36	4,349.76	-186.40	-4.48%
<u>101-160-51220</u>	FICA	410.46	417.26	-6.80	-1.66%	3,467.01	3,565.90	-98.89	-2.85%
<u>101-160-51230</u>	Lagers	676.58	714.74	-38.16	-5.64%	5,750.93	6,075.29	-324.36	-5.64%
<u>101-160-51260</u>	Workers' Compensation	0.00	14.92	-14.92	0.00%	156.84	14.92	141.92	90.49%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	18,650.00	-18,650.00	0.00%	24,872.00	59,004.00	-34,132.00	-137.23%
<u>101-160-52530</u>	Phone	40.40	0.00	40.40	100.00%	363.53	332.18	31.35	8.62%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	0.00%	0.00	550.00	-550.00	0.00%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	1,100.00	-1,100.00	0.00%
<u>101-160-53610</u>	Coroner Supplies	0.00	0.00	0.00	0.00%	992.89	0.00	992.89	100.00%
<u>101-160-53626</u>	Fuel Expense	20.61	32.96	-12.35	-59.92%	237.40	235.78	1.62	0.68%
Department 160 - Coroner Total:		8,201.15	27,129.76	-18,928.61	-230.80%	95,006.74	132,505.19	-37,498.45	-39.47%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	24,805.93	28,528.56	-3,722.63	-15.01%
<u>101-170-51285</u>	Testing, Evaluation and Counseling Se	375.00	547.00	-172.00	-45.87%	5,242.00	4,597.00	645.00	12.30%
<u>101-170-52300</u>	Legal Fees	0.00	82.50	-82.50	0.00%	1,295.00	7,188.96	-5,893.96	-455.13%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	83,333.36	83,333.36	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	0.00	0.00	0.00%	0.00	33,000.00	-33,000.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	1,884.98	106.11	1,778.87	94.37%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	0.00	5,845.00	-5,845.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	4,614.78	32,251.91	-27,637.13	-598.88%	113,041.08	116,837.32	-3,796.24	-3.36%
<u>101-170-52432</u>	Computer Software	8,560.68	1,011.00	7,549.68	88.19%	60,207.23	162,103.98	-101,896.75	-169.24%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	4,942.27	0.00	4,942.27	100.00%	16,751.46	12,438.94	4,312.52	25.74%
<u>101-170-52500</u>	Organizational Dues	0.00	0.00	0.00	0.00%	29,980.45	25,372.49	4,607.96	15.37%
<u>101-170-52510</u>	BOE Board Meetings	0.00	125.00	-125.00	0.00%	75.00	125.00	-50.00	-66.67%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-170-52516</u>	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-170-52520</u>	Property & Liability Insurance	0.00	-2,421.00	2,421.00	0.00%	132,131.44	164,841.66	-32,710.22	-24.76%
<u>101-170-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	22,423.22	25,660.69	-3,237.47	-14.44%
<u>101-170-52530</u>	Phone & Internet	12,096.95	11,400.21	696.74	5.76%	86,554.08	93,212.33	-6,658.25	-7.69%
<u>101-170-52540</u>	Publication Costs	547.32	669.63	-122.31	-22.35%	3,717.45	3,675.83	41.62	1.12%
<u>101-170-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,472.00	377.96	1,094.04	74.32%
<u>101-170-54700</u>	Land, Bldgs & Improvements	2,750.00	0.00	2,750.00	100.00%	124,428.99	551,904.52	-427,475.53	-343.55%
<u>101-170-54750</u>	Equipment	-477.10	40,994.00	-41,471.10	-8,692.33%	99,770.85	40,994.00	58,776.85	58.91%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	0.00	3,482.10	-3,482.10	0.00%
<u>101-170-57506</u>	ELECTIONS	516.13	521.77	-5.64	-1.09%	41,959.58	33,036.74	8,922.84	21.27%
<u>101-170-57582</u>	ARPA Expenses	26,156.02	0.00	26,156.02	100.00%	298,230.80	0.00	298,230.80	100.00%
<u>101-170-57800</u>	Misc	1,088.79	-2,958.47	4,047.26	371.72%	8,131.28	22,946.27	-14,814.99	-182.20%
<u>101-170-57815</u>	Emp Benefits Over (Under) Deducted	0.00	0.00	0.00	0.00%	0.00	13,632.45	-13,632.45	0.00%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	1,486.84	287.02	1,199.82	80.70%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	39,685.38	-39,685.38	0.00%	0.00	90,571.93	-90,571.93	0.00%
Department 170 - County Misc & Operations Total:		71,587.51	132,325.60	-60,738.09	-84.84%	1,156,923.02	1,524,100.22	-367,177.20	-31.74%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	54,966.64	54,966.64	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	54,966.64	54,966.64	0.00	0.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,056.61	12,430.65	-374.04	-3.10%	102,791.07	106,246.03	-3,454.96	-3.36%
<u>101-190-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	0.00	8,050.00	-8,050.00	0.00%
<u>101-190-51210</u>	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	11,969.66	13,049.28	-1,079.62	-9.02%
<u>101-190-51220</u>	FICA	895.69	901.09	-5.40	-0.60%	7,656.20	7,734.32	-78.12	-1.02%
<u>101-190-51230</u>	Lagers	1,410.61	1,491.67	-81.06	-5.75%	12,016.90	12,744.07	-727.17	-6.05%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.42	75.23	83.19	52.51%
<u>101-190-51260</u>	Workers' Compensation	0.00	31.20	-31.20	0.00%	3,111.75	31.20	3,080.55	99.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	75.92	642.53	-566.61	-746.33%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	13,000.00	15,101.64	-2,101.64	-16.17%
<u>101-190-52530</u>	Phone	535.26	294.22	241.04	45.03%	4,526.96	3,765.00	761.96	16.83%
<u>101-190-52590</u>	Training	0.00	0.00	0.00	0.00%	792.11	3,363.68	-2,571.57	-324.65%
<u>101-190-53600</u>	Office Expense	180.04	2.06	177.98	98.86%	5,540.03	4,432.84	1,107.19	19.99%
<u>101-190-53605</u>	Postage	0.64	0.00	0.64	100.00%	8.53	0.00	8.53	100.00%
<u>101-190-53616</u>	Other Grant Expense	1,454.77	4,278.58	-2,823.81	-194.11%	1,672.69	19,736.68	-18,063.99	-1,079.94%
<u>101-190-53618</u>	Small Equipment	134.46	128.00	6.46	4.80%	284.43	553.74	-269.31	-94.68%
<u>101-190-53626</u>	Fuel Expense	176.76	158.54	18.22	10.31%	2,061.02	1,562.32	498.70	24.20%
<u>101-190-54750</u>	Equipment	0.00	0.00	0.00	0.00%	3,295.50	0.00	3,295.50	100.00%
Department 190 - Emergency Management Total:		18,406.10	21,347.17	-2,941.07	-15.98%	168,961.19	197,088.56	-28,127.37	-16.65%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	20,135.55	19,918.24	217.31	1.08%	159,109.45	187,891.01	-28,781.56	-18.09%
<u>101-200-51210</u>	Health Insurance	2,706.19	2,283.62	422.57	15.61%	18,266.72	21,259.44	-2,992.72	-16.38%

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For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-51220</u>	FICA	1,520.59	1,501.41	19.18	1.26%	12,048.20	14,186.05	-2,137.85	-17.74%
<u>101-200-51230</u>	Lagers	2,042.69	2,390.19	-347.50	-17.01%	17,795.81	19,086.08	-1,290.27	-7.25%
<u>101-200-51250</u>	Unemployment Insurance	13.78	0.00	13.78	100.00%	324.23	155.51	168.72	52.04%
<u>101-200-51260</u>	Workers' Compensation	0.00	65.92	-65.92	0.00%	2,346.46	65.92	2,280.54	97.19%
<u>101-200-52342</u>	GIS	0.00	0.00	0.00	0.00%	4,375.00	9,260.00	-4,885.00	-111.66%
<u>101-200-52343</u>	Stormwater	1,200.00	0.00	1,200.00	100.00%	6,018.00	0.00	6,018.00	100.00%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	536.43	610.00	-73.57	-13.71%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	536.80	810.00	-273.20	-50.89%
<u>101-200-52510</u>	BOA Board Meetings	0.00	49.99	-49.99	0.00%	1,175.00	574.99	600.01	51.06%
<u>101-200-52515</u>	Refunds	0.00	0.00	0.00	0.00%	0.00	1,000.00	-1,000.00	0.00%
<u>101-200-52525</u>	Vehicle Insurance	636.00	0.00	636.00	100.00%	636.00	0.00	636.00	100.00%
<u>101-200-52530</u>	Phone	162.18	121.86	40.32	24.86%	1,337.73	1,369.38	-31.65	-2.37%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	285.26	0.00	285.26	100.00%
<u>101-200-53600</u>	Office Expense	951.98	647.48	304.50	31.99%	5,767.18	3,571.29	2,195.89	38.08%
<u>101-200-53605</u>	Postage	200.00	680.00	-480.00	-240.00%	4,721.26	3,727.58	993.68	21.05%
<u>101-200-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	39.00	0.00	39.00	100.00%
<u>101-200-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	681.84	53.09	628.75	92.21%
Department 200 - Planning & Development Total:		29,568.96	27,658.71	1,910.25	6.46%	236,000.37	263,620.34	-27,619.97	-11.70%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	50,376.78	51,888.08	-1,511.30	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	5,877.39	4,841.12	1,036.27	17.63%	49,206.87	41,239.68	7,967.19	16.19%
<u>101-210-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	6,765.46	4,349.76	2,415.70	35.71%
<u>101-210-51220</u>	FICA	886.54	814.89	71.65	8.08%	7,315.25	6,944.68	370.57	5.07%
<u>101-210-51230</u>	Lagers	1,076.67	1,313.47	-236.80	-21.99%	11,104.24	11,175.34	-71.10	-0.64%
<u>101-210-51250</u>	Unemployment Insurance	13.74	0.00	13.74	100.00%	126.64	50.14	76.50	60.41%
<u>101-210-51260</u>	Workers' Compensation	0.00	27.43	-27.43	0.00%	315.47	27.43	288.04	91.31%
<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	87.28	73.12	14.16	16.22%	598.73	866.21	-267.48	-44.67%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	129.98	618.10	-488.12	-375.53%
<u>101-210-52590</u>	Training	200.00	0.00	200.00	100.00%	2,649.37	3,099.87	-450.50	-17.00%
<u>101-210-53600</u>	Office Expense	218.07	246.09	-28.02	-12.85%	1,889.09	1,811.72	77.37	4.10%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	47.88	84.18	-36.30	-75.81%
<u>101-210-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 210 - Auditor Total:		14,806.79	13,964.32	842.47	5.69%	130,675.76	122,305.19	8,370.57	6.41%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	5,867.70	6,129.60	-261.90	-4.46%	49,421.34	52,318.23	-2,896.89	-5.86%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	8,326.72	8,699.52	-372.80	-4.48%
<u>101-230-51220</u>	FICA	445.11	464.86	-19.75	-4.44%	3,750.56	3,969.90	-219.34	-5.85%
<u>101-230-51230</u>	Lagers	686.53	735.54	-49.01	-7.14%	5,782.34	6,278.11	-495.77	-8.57%
<u>101-230-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.59	50.16	55.43	52.50%
<u>101-230-51260</u>	Workers' Compensation	0.00	15.35	-15.35	0.00%	5,734.15	15.35	5,718.80	99.73%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2025

		2024	2025	Aug. Variance		2024	2025	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-230-51270</u>	Uniforms	67.62	70.00	-2.38	-3.52%	584.03	620.05	-36.02	-6.17%
<u>101-230-52410</u>	Utilities	613.76	0.00	613.76	100.00%	2,789.15	2,738.11	51.04	1.83%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	9,127.59	0.00	9,127.59	100.00%	10,604.84	359.03	10,245.81	96.61%
<u>101-230-52530</u>	Phone	40.30	0.00	40.30	100.00%	929.48	283.08	646.40	69.54%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	41.98	113.30	-71.32	-169.89%
<u>101-230-53626</u>	Fuel Expense	63.71	57.48	6.23	9.78%	847.94	670.64	177.30	20.91%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	1,975.00	-1,975.00	0.00%
Department 230 - Recycle Total:		17,953.16	8,560.27	9,392.89	52.32%	88,918.12	78,090.48	10,827.64	12.18%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	37,031.31	36,604.65	426.66	1.15%	233,895.92	312,114.91	-78,218.99	-33.44%
<u>101-240-51130</u>	Contract Labor	3,204.18	0.00	3,204.18	100.00%	5,684.70	1,790.25	3,894.45	68.51%
<u>101-240-51210</u>	Health Insurance	3,600.01	4,213.93	-613.92	-17.05%	23,375.97	34,390.43	-11,014.46	-47.12%
<u>101-240-51220</u>	FICA	2,736.80	2,711.95	24.85	0.91%	20,068.89	22,955.14	-2,886.25	-14.38%
<u>101-240-51230</u>	Lagers	3,452.69	3,900.07	-447.38	-12.96%	28,662.17	33,678.17	-5,016.00	-17.50%
<u>101-240-51250</u>	Unemployment Insurance	17.34	0.00	17.34	100.00%	436.57	225.74	210.83	48.29%
<u>101-240-51260</u>	Workers' Compensation	0.00	93.05	-93.05	0.00%	829.69	93.05	736.64	88.78%
<u>101-240-52500</u>	Dues	0.00	295.00	-295.00	0.00%	195.00	295.00	-100.00	-51.28%
<u>101-240-52530</u>	Phone	369.52	243.48	126.04	34.11%	3,011.84	2,836.10	175.74	5.83%
<u>101-240-52580</u>	Mileage	156.78	0.00	156.78	100.00%	156.78	0.00	156.78	100.00%
<u>101-240-52590</u>	Training	140.00	0.00	140.00	100.00%	1,220.09	0.00	1,220.09	100.00%
<u>101-240-53600</u>	Office Expense	393.96	563.11	-169.15	-42.94%	4,733.31	5,480.11	-746.80	-15.78%
<u>101-240-53605</u>	Postage	0.00	12.36	-12.36	0.00%	20.63	43.88	-23.25	-112.70%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	29.99	259.99	-230.00	-766.92%
<u>101-240-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	-1,475.00	9,510.00	-10,985.00	-744.75%
Department 240 - Human Resources Total:		51,102.59	48,637.60	2,464.99	4.82%	320,846.55	423,672.77	-102,826.22	-32.05%
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	0.00	379.19	-379.19	0.00%	0.00	379.19	-379.19	0.00%
<u>101-900-61000</u>	Transfer to Capital Projects Funds	0.00	0.00	0.00	0.00%	9,308,000.00	2,807,450.00	6,500,550.00	69.84%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	520,325.00	529,175.00	-8,850.00	-1.70%
Department 900 - Transfer out Total:		0.00	379.19	-379.19	0.00%	9,828,325.00	3,337,004.19	6,491,320.81	66.05%
Expense Total:		1,511,633.37	1,541,276.04	-29,642.67	-1.96%	22,497,265.53	18,072,665.33	4,424,600.20	19.67%
Fund 101 Surplus (Deficit):		385,916.51	265,298.48	-120,618.03	-31.25%	1,614,198.86	-1,832,706.50	-3,446,905.36	-213.54%
Total Surplus (Deficit):		385,916.51	265,298.48	-120,618.03	-31.25%	1,614,198.86	-1,832,706.50	-3,446,905.36	-213.54%

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Group Summary

Department	2024 Aug. Activity	2025 Aug. Activity	Aug. Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,897,549.88	1,806,574.52	-90,975.36	-4.79%	24,111,464.39	16,239,958.83	-7,871,505.56	-32.65%
Revenue Total:	1,897,549.88	1,806,574.52	-90,975.36	-4.79%	24,111,464.39	16,239,958.83	-7,871,505.56	-32.65%
Expense								
010 - Commission	26,910.74	43,742.49	-16,831.75	-62.55%	272,354.95	309,959.54	-37,604.59	-13.81%
020 - County Clerk	14,872.88	21,609.33	-6,736.45	-45.29%	174,705.36	179,252.16	-4,546.80	-2.60%
030 - Elections	13,789.51	11,565.18	2,224.33	16.13%	106,072.16	95,724.71	10,347.45	9.76%
040 - Facilities Management	100,167.31	48,597.68	51,569.63	51.48%	711,724.44	680,972.44	30,752.00	4.32%
050 - Sheriff	792,909.65	769,081.38	23,828.27	3.01%	6,475,045.03	7,768,683.64	-1,293,638.61	-19.98%
060 - Treasurer	12,733.11	12,430.67	302.44	2.38%	106,431.64	106,135.36	296.28	0.28%
070 - Collector	20,857.75	28,309.78	-7,452.03	-35.73%	205,689.18	240,037.03	-34,347.85	-16.70%
090 - Recorder	21,653.64	22,729.74	-1,076.10	-4.97%	185,230.20	188,551.30	-3,321.10	-1.79%
110 - Consolidated Courts	29,642.19	40,101.35	-10,459.16	-35.28%	171,799.20	205,003.27	-33,204.07	-19.33%
121 - 38th Circuit Associate Division No. 1	16,486.45	17,013.39	-526.94	-3.20%	128,736.84	132,926.63	-4,189.79	-3.25%
122 - 38th Circuit Associate Division No. 2	-3,159.81	141.84	-3,301.65	-104.49%	1,781.15	1,838.46	-57.31	-3.22%
130 - Public Administrator	16,110.76	14,397.10	1,713.66	10.64%	141,745.26	122,462.22	19,283.04	13.60%
140 - Prosecuting Attorney	195,767.53	194,043.45	1,724.08	0.88%	1,438,465.40	1,620,486.78	-182,021.38	-12.65%
150 - Juvenile Office	34,394.57	30,639.21	3,755.36	10.92%	296,861.33	287,278.21	9,583.12	3.23%
160 - Coroner	8,201.15	27,129.76	-18,928.61	-230.80%	95,006.74	132,505.19	-37,498.45	-39.47%
170 - County Misc & Operations	71,587.51	132,325.60	-60,738.09	-84.84%	1,156,923.02	1,524,100.22	-367,177.20	-31.74%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	54,966.64	54,966.64	0.00	0.00%
190 - Emergency Management	18,406.10	21,347.17	-2,941.07	-15.98%	168,961.19	197,088.56	-28,127.37	-16.65%
200 - Planning & Development	29,568.96	27,658.71	1,910.25	6.46%	236,000.37	263,620.34	-27,619.97	-11.70%
210 - Auditor	14,806.79	13,964.32	842.47	5.69%	130,675.76	122,305.19	8,370.57	6.41%
230 - Recycle	17,953.16	8,560.27	9,392.89	52.32%	88,918.12	78,090.48	10,827.64	12.18%
240 - Human Resources	51,102.59	48,637.60	2,464.99	4.82%	320,846.55	423,672.77	-102,826.22	-32.05%
900 - Transfer out	0.00	379.19	-379.19	0.00%	9,828,325.00	3,337,004.19	6,491,320.81	66.05%
Expense Total:	1,511,633.37	1,541,276.04	-29,642.67	-1.96%	22,497,265.53	18,072,665.33	4,424,600.20	19.67%
Fund 101 Surplus (Deficit):	385,916.51	265,298.48	-120,618.03	-31.25%	1,614,198.86	-1,832,706.50	-3,446,905.36	-213.54%
Total Surplus (Deficit):	385,916.51	265,298.48	-120,618.03	-31.25%	1,614,198.86	-1,832,706.50	-3,446,905.36	-213.54%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2025

Fund Summary

Fund	2024	2025	Aug. Variance		2024	2025	YTD Variance	
	Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	385,916.51	265,298.48	-120,618.03	-31.25%	1,614,198.86	-1,832,706.50	-3,446,905.36	-213.54%
Total Surplus (Deficit):	385,916.51	265,298.48	-120,618.03	-31.25%	1,614,198.86	-1,832,706.50	-3,446,905.36	-213.54%