



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
101-41100	Property Tax	3,690.34	4,071.08	380.74	10.32%	675,337.97	713,913.93	38,575.96	5.71%
101-41119	Surtax	0.00	0.00	0.00	0.00%	70,381.18	73,632.25	3,251.07	4.62%
101-41175	Cable Franchise Fees	0.00	0.00	0.00	0.00%	37,309.47	34,180.61	-3,128.86	-8.39%
101-41310	Sales Tax	562,146.15	544,843.41	-17,302.74	-3.08%	4,543,258.57	4,554,854.18	11,595.61	0.26%
101-41311	Marijuana Sales Tax	23,334.03	25,574.51	2,240.48	9.60%	191,244.30	234,822.97	43,578.67	22.79%
101-41631	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	107.56	88.91	-18.65	-17.34%
101-41910	Delinquent Tax Fees	0.00	5.00	5.00	0.00%	2,033.19	6,000.34	3,967.15	195.12%
101-42290	County Clerk Fees	825.68	2,078.03	1,252.35	151.67%	42,570.03	47,164.73	4,594.70	10.79%
101-43111	HIDTA Grant	610.56	3,097.43	2,486.87	407.31%	9,353.73	8,624.05	-729.68	-7.80%
101-43300	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	141,584.00	148,882.00	7,298.00	5.15%
101-43411	Miscellaneous Grants	0.00	0.00	0.00	0.00%	71,879.24	379,903.94	308,024.70	428.53%
101-43413	Miscellaneous Grants - Sheriff	0.00	791.80	791.80	0.00%	223,407.58	295,134.49	71,726.91	32.11%
101-43414	VOCA Grant	24,315.85	7,923.60	-16,392.25	-67.41%	114,211.02	100,698.16	-13,512.86	-11.83%
101-43415	HB 224 Grant	613.40	9,403.22	8,789.82	1,432.97%	20,885.60	19,702.05	-1,183.55	-5.67%
101-43416	Miscellaneous Grants - Prosecutor	0.00	0.00	0.00	0.00%	62,178.95	0.00	-62,178.95	-100.00%
101-43417	Emergency Management Grants	0.00	0.00	0.00	0.00%	56,996.65	89,520.72	32,524.07	57.06%
101-43419	STOP Grant	3,921.18	6,774.74	2,853.56	72.77%	42,837.48	43,361.66	524.18	1.22%
101-43421	Juvenile	17,995.22	20,975.68	2,980.46	16.56%	94,601.89	80,559.48	-14,042.41	-14.84%
101-43610	Election Cost Reimbursement	3,059.62	0.00	-3,059.62	-100.00%	5,469.28	6,118.12	648.84	11.86%
101-44110	Associate Division I Fees	0.00	3.00	3.00	0.00%	120.00	185.10	65.10	54.25%
101-44111	Circuit Clerk Fees	7,634.84	7,264.48	-370.36	-4.85%	76,586.39	90,441.22	13,854.83	18.09%
101-44115	Associate Division II Fees	0.00	0.00	0.00	0.00%	267.00	63.00	-204.00	-76.40%
101-44119	Public Administrator Fees	2,625.00	4,305.00	1,680.00	64.00%	19,003.14	30,112.50	11,109.36	58.46%
101-44120	Recorder of Deeds Fees	33,714.50	32,695.25	-1,019.25	-3.02%	246,171.75	272,009.64	25,837.89	10.50%
101-44130	Planning & Development Fees	4,560.12	1,750.00	-2,810.12	-61.62%	52,620.75	37,096.33	-15,524.42	-29.50%
101-44194	Collector Commissions & Fees	17,830.05	21,481.20	3,651.15	20.48%	1,105,285.42	1,180,002.11	74,716.69	6.76%
101-44224	Fees for HB 2224	2,190.00	1,970.00	-220.00	-10.05%	18,252.00	20,188.50	1,936.50	10.61%
101-44232	Inmate Medical Fees	0.00	1,134.21	1,134.21	0.00%	10,126.80	1,134.21	-8,992.59	-88.80%
101-44233	Prisoner Board	0.00	365.00	365.00	0.00%	17,122.11	6,430.58	-10,691.53	-62.44%
101-44235	Criminal Costs	0.00	0.00	0.00	0.00%	413,162.55	92,706.76	-320,455.79	-77.56%
101-44236	Prisoner INS	116,803.47	217,700.70	100,897.23	86.38%	890,096.86	1,054,987.42	164,890.56	18.53%
101-44290	Sheriff's Fees	626.00	490.00	-136.00	-21.73%	4,644.00	5,878.00	1,234.00	26.57%
101-44413	Recycle	1,133.62	0.00	-1,133.62	-100.00%	6,888.46	4,241.61	-2,646.85	-38.42%
101-44631	Child Support Reimbursement	147.25	0.00	-147.25	-100.00%	706.37	1,667.77	961.40	136.10%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-45110	Opioid Settlement - Unrestricted	0.00	0.00	0.00	0.00%	33,326.79	25,173.20	-8,153.59	-24.47%
101-45111	Opioid Settlement - Restricted	0.00	0.00	0.00	0.00%	315,151.79	142,648.10	-172,503.69	-54.74%
101-46611	Interest	46,530.23	190.26	-46,339.97	-99.59%	512,992.88	302,783.37	-210,209.51	-40.98%
101-47111	K-9 Unit Donation	0.00	0.00	0.00	0.00%	0.00	1,200.00	1,200.00	0.00%
101-48100	Rent	0.00	0.00	0.00	0.00%	11,220.00	27,600.00	16,380.00	145.99%
101-48101	Miscellaneous Revenue	6,212.69	2,355.15	-3,857.54	-62.09%	41,298.15	153,821.18	112,523.03	272.47%
101-48102	Expense Reimbursement	1,533.99	5,757.36	4,223.37	275.32%	10,590.62	14,738.85	4,148.23	39.17%
101-48103	LAGERS - Health Department	4,848.11	7,528.37	2,680.26	55.28%	46,295.62	63,484.71	17,189.09	37.13%
101-48104	School Contract - SHF	0.00	0.00	0.00	0.00%	33,702.20	69,570.54	35,868.34	106.43%
101-48105	Expense Reimbursement-SHF	1,075.87	434.67	-641.20	-59.60%	51,810.17	15,774.40	-36,035.77	-69.55%
101-48200	PHONE/VENDING COMMISSIONS	11,072.48	14,451.86	3,379.38	30.52%	104,171.81	123,559.12	19,387.31	18.61%
101-48300	Insurance Reimbursement	0.00	11,014.40	11,014.40	0.00%	0.00	11,014.40	11,014.40	0.00%
101-48310	Sale of Assets	0.00	0.00	0.00	0.00%	0.00	17,439.31	17,439.31	0.00%
101-49201	Transfer In - Cole Reimbursement	407,529.83	625,223.12	217,693.29	53.42%	3,277,306.69	4,998,615.01	1,721,308.32	52.52%
101-49250	TRANSFERS IN - LEST Reimbursement	282,916.39	279,221.23	-3,695.16	-1.31%	2,552,554.06	2,523,720.17	-28,833.89	-1.13%
101-49475	Collector TMF Overage	0.00	0.00	0.00	0.00%	19,970.62	20,000.00	29.38	0.15%
101-49560	TRANSFERS IN ARPA	26,139.86	0.00	-26,139.86	-100.00%	9,450,008.03	0.00	-9,450,008.03	-100.00%
	Revenue Total:	1,615,636.33	1,860,873.76	245,237.43	15.18%	25,727,100.72	18,145,449.70	-7,581,651.02	-29.47%

Expense

Department: 010 - Commission

101-010-51110	Salary Elected Official - COMMISSION...	17,390.40	17,912.08	-521.68	-3.00%	165,208.80	170,164.76	-4,955.96	-3.00%
101-010-51120	Salary Other - COMMISSION	3,829.78	16,466.54	-12,636.76	-329.96%	27,010.00	64,430.93	-37,420.93	-138.54%
101-010-51210	Health Insurance	520.42	2,255.80	-1,735.38	-333.46%	8,326.72	13,374.73	-5,048.01	-60.62%
101-010-51220	FICA	1,623.37	2,611.03	-987.66	-60.84%	14,431.67	17,849.06	-3,417.39	-23.68%
101-010-51230	Lagers	2,146.91	3,156.23	-1,009.32	-47.01%	20,097.81	20,396.64	-298.83	-1.49%
101-010-51250	Unemployment Insurance	11.95	0.00	11.95	100.00%	64.77	25.08	39.69	61.28%
101-010-51260	Workers' Compensation	19.78	452.41	-432.63	-2,187.21%	547.80	1,063.02	-515.22	-94.05%
101-010-52432	Computer Software Maintenance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
101-010-52435	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	168.18	33.23	134.95	80.24%
101-010-52500	Dues	0.00	0.00	0.00	0.00%	50,450.00	50,110.00	340.00	0.67%
101-010-52530	Phone	242.97	283.71	-40.74	-16.77%	2,984.08	2,329.03	655.05	21.95%
101-010-52580	Mileage	0.00	0.00	0.00	0.00%	1,575.95	1,214.90	361.05	22.91%
101-010-52590	Training	0.00	575.77	-575.77	0.00%	1,659.31	3,142.95	-1,483.64	-89.41%
101-010-53600	Office Expense	694.77	195.68	499.09	71.84%	3,843.34	4,016.46	-173.12	-4.50%
101-010-53605	Postage	278.07	7.40	270.67	97.34%	2,179.00	4,454.71	-2,275.71	-104.44%
101-010-53618	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,977.97	-1,977.97	0.00%
101-010-53619	Late Fees	39.00	0.00	39.00	100.00%	604.94	0.00	604.94	100.00%
101-010-53626	Fuel Expense	31.32	0.00	31.32	100.00%	31.32	0.00	31.32	100.00%
	Department 010 - Commission Total:	26,828.74	43,916.65	-17,087.91	-63.69%	299,183.69	354,583.47	-55,399.78	-18.52%

Department: 020 - County Clerk

101-020-51110	Salary Elected Official - COUNTY CLERK	5,926.68	6,104.48	-177.80	-3.00%	56,303.46	57,992.56	-1,689.10	-3.00%
-------------------------------	--	----------	----------	---------	--------	-----------	-----------	-----------	--------

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-020-51120	Salary Other - COUNTY CLERK OTHER	4,254.10	8,705.01	-4,450.91	-104.63%	73,385.69	81,851.05	-8,465.36	-11.54%
101-020-51210	Health Insurance	1,196.97	1,631.15	-434.18	-36.27%	16,783.55	16,978.33	-194.78	-1.16%
101-020-51220	FICA	761.07	1,119.15	-358.08	-47.05%	9,710.51	10,566.16	-855.65	-8.81%
101-020-51230	Lagers	1,191.15	1,684.81	-493.66	-41.44%	14,032.18	14,303.88	-271.70	-1.94%
101-020-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.36	70.42	87.94	55.53%
101-020-51260	Workers' Compensation	8.95	165.87	-156.92	-1,753.30%	247.92	386.37	-138.45	-55.84%
101-020-52432	Software Maintenance & Licenses	1,043.25	0.00	1,043.25	100.00%	8,054.75	8,680.35	-625.60	-7.77%
101-020-52500	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,050.00	0.00	0.00%
101-020-52530	Phone	142.81	144.49	-1.68	-1.18%	1,197.94	1,294.44	-96.50	-8.06%
101-020-52580	Mileage	299.36	0.00	299.36	100.00%	299.36	114.52	184.84	61.75%
101-020-52590	Training	0.00	180.50	-180.50	0.00%	2,740.82	2,296.24	444.58	16.22%
101-020-53600	Office Expense	332.49	127.34	205.15	61.70%	4,628.82	2,471.28	2,157.54	46.61%
101-020-53605	Postage	133.95	95.06	38.89	29.03%	882.80	511.92	370.88	42.01%
101-020-53618	Small Equipment	135.19	0.00	135.19	100.00%	655.17	839.99	-184.82	-28.21%
Department 020 - County Clerk Total:		15,425.97	19,957.86	-4,531.89	-29.38%	190,131.33	199,407.51	-9,276.18	-4.88%
Department: 030 - Elections									
101-030-51120	Salary Other - ELECTION	8,212.54	6,527.53	1,685.01	20.52%	61,176.10	64,450.12	-3,274.02	-5.35%
101-030-51210	Health Insurance	1,405.13	1,087.45	317.68	22.61%	10,278.29	10,207.67	70.62	0.69%
101-030-51220	FICA	619.42	491.00	128.42	20.73%	4,627.56	4,853.60	-226.04	-4.88%
101-030-51230	Lagers	960.86	783.28	177.58	18.48%	7,157.61	7,733.96	-576.35	-8.05%
101-030-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.57	54.99	50.58	47.91%
101-030-51260	Workers' Compensation	10.84	227.04	-216.20	-1,994.46%	300.58	522.41	-221.83	-73.80%
101-030-52312	Canvassing	0.00	764.83	-764.83	0.00%	24,956.85	4,788.76	20,168.09	80.81%
101-030-52432	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	300.00	777.00	-477.00	-159.00%
101-030-52530	Phone	142.81	144.49	-1.68	-1.18%	1,222.75	1,294.44	-71.69	-5.86%
101-030-53600	Office Expense	603.91	263.97	339.94	56.29%	1,916.04	3,222.12	-1,306.08	-68.17%
101-030-53605	Postage	1,199.60	464.08	735.52	61.31%	7,185.92	8,337.19	-1,151.27	-16.02%
101-030-53618	Small Equipment	0.00	0.00	0.00	0.00%	0.00	500.00	-500.00	0.00%
Department 030 - Elections Total:		13,155.11	10,753.67	2,401.44	18.25%	119,227.27	106,742.26	12,485.01	10.47%
Department: 040 - Facilities Management									
101-040-51120	Salary Other - CUSTODIAN	21,610.27	21,404.86	205.41	0.95%	196,231.90	198,356.12	-2,124.22	-1.08%
101-040-51210	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	23,418.90	24,045.23	-626.33	-2.67%
101-040-51220	FICA	1,618.14	1,574.48	43.66	2.70%	14,696.27	14,698.76	-2.49	-0.02%
101-040-51230	Lagers	2,528.40	2,568.58	-40.18	-1.59%	22,959.09	23,802.72	-843.63	-3.67%
101-040-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	316.76	150.54	166.22	52.48%
101-040-51260	Workers' Compensation	451.75	355.58	96.17	21.29%	12,572.37	922.02	11,650.35	92.67%
101-040-51270	Uniforms	142.46	122.84	19.62	13.77%	2,089.62	1,445.23	644.39	30.84%
101-040-52410	Utilities	39,122.91	12,696.91	26,426.00	67.55%	336,822.22	313,066.41	23,755.81	7.05%
101-040-52430	Repairs & Maintenance Equipment	230.05	1,393.86	-1,163.81	-505.89%	3,723.85	9,770.54	-6,046.69	-162.38%
101-040-52435	Vehicle Maintenance & Repair	138.08	111.63	26.45	19.16%	394.96	2,574.71	-2,179.75	-551.89%
101-040-52438	Building Repairs & Maintenance	19,406.61	12,194.24	7,212.37	37.16%	131,463.76	140,895.38	-9,431.62	-7.17%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-040-52439	Elevator Maintenance	1,905.00	2,057.02	-152.02	-7.98%	27,157.39	15,781.16	11,376.23	41.89%
101-040-52530	Phone	40.43	40.46	-0.03	-0.07%	522.90	517.35	5.55	1.06%
101-040-52590	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%
101-040-53600	Office Expense	370.71	24.37	346.34	93.43%	780.56	721.75	58.81	7.53%
101-040-53610	Custodian Supplies	1,597.81	1,243.48	354.33	22.18%	21,129.69	19,522.16	1,607.53	7.61%
101-040-53619	Late Fees	0.00	0.00	0.00	0.00%	53.25	0.00	53.25	100.00%
101-040-53626	Fuel Expense	834.39	820.47	13.92	1.67%	6,237.60	5,729.01	508.59	8.15%
101-040-54750	Equipment	0.00	2,366.94	-2,366.94	0.00%	3,552.46	5,807.33	-2,254.87	-63.47%
Department 040 - Facilities Management Total:		92,599.11	61,694.32	30,904.79	33.37%	804,323.55	777,806.42	26,517.13	3.30%
Department: 050 - Sheriff									
101-050-51110	Salary Elected Official-SHERIFF	10,055.38	10,224.86	-169.48	-1.69%	92,541.13	95,983.71	-3,442.58	-3.72%
101-050-51120	Salary Other-Sheriff	384,690.15	410,365.57	-25,675.42	-6.67%	3,537,353.05	3,817,301.80	-279,948.75	-7.91%
101-050-51210	Health Insurance	43,455.09	42,138.32	1,316.77	3.03%	368,197.35	402,231.37	-34,034.02	-9.24%
101-050-51220	FICA	29,203.16	31,277.65	-2,074.49	-7.10%	269,131.29	289,879.67	-20,748.38	-7.71%
101-050-51230	Lagers	37,210.12	41,523.22	-4,313.10	-11.59%	324,673.82	402,184.57	-77,510.75	-23.87%
101-050-51232	Sheriff Retirement Contribution	0.00	511.24	-511.24	0.00%	0.00	766.86	-766.86	0.00%
101-050-51250	Unemployment Insurance	176.89	72.55	104.34	58.99%	5,946.01	2,899.21	3,046.80	51.24%
101-050-51260	Workers' Compensation	7,008.28	7,054.82	-46.54	-0.66%	194,131.07	16,467.21	177,663.86	91.52%
101-050-51270	Uniforms	12,983.08	465.55	12,517.53	96.41%	30,373.94	25,362.48	5,011.46	16.50%
101-050-51280	Staff Meals- Jail	123.23	5.17	118.06	95.80%	1,027.19	1,067.38	-40.19	-3.91%
101-050-52300	Legal Fees	1,926.00	0.00	1,926.00	100.00%	4,033.50	216.00	3,817.50	94.64%
101-050-52331	Inmate Medical	58,769.82	60,972.30	-2,202.48	-3.75%	551,676.95	548,750.70	2,926.25	0.53%
101-050-52430	Repairs & Maintenance Equipment	2,217.17	1,120.11	1,097.06	49.48%	9,015.55	7,660.55	1,355.00	15.03%
101-050-52435	Vehicle Maintenance & Repair	13,940.47	10,770.80	3,169.67	22.74%	97,843.95	117,586.46	-19,742.51	-20.18%
101-050-52502	WARRANT, GUARD/TRANSPORT	1,850.00	14,050.00	-12,200.00	-659.46%	44,453.80	42,300.00	2,153.80	4.85%
101-050-52517	Media Services	0.00	0.00	0.00	0.00%	0.00	5,000.00	-5,000.00	0.00%
101-050-52520	Property & Liability Insurance	0.00	0.00	0.00	0.00%	233,359.63	363,456.34	-130,096.71	-55.75%
101-050-52525	Vehicle Insurance	5,000.00	0.00	5,000.00	100.00%	52,652.31	160,321.67	-107,669.36	-204.49%
101-050-52530	Phone	4,903.02	5,097.08	-194.06	-3.96%	64,784.94	46,245.51	18,539.43	28.62%
101-050-52590	Training	0.00	0.00	0.00	0.00%	3,176.42	0.00	3,176.42	100.00%
101-050-53600	Office Expense	2,095.45	2,825.54	-730.09	-34.84%	19,996.26	25,298.69	-5,302.43	-26.52%
101-050-53605	Postage	300.75	261.70	39.05	12.98%	1,885.72	1,808.32	77.40	4.10%
101-050-53610	Enforcement Supplies	420.21	1,061.64	-641.43	-152.65%	13,115.51	14,351.89	-1,236.38	-9.43%
101-050-53612	Jail Supplies	408.68	2,741.96	-2,333.28	-570.93%	11,191.25	12,630.15	-1,438.90	-12.86%
101-050-53616	Other Grant Expense	0.00	0.00	0.00	0.00%	331,776.76	429,727.81	-97,951.05	-29.52%
101-050-53617	Investigative Expense	1,203.75	348.00	855.75	71.09%	8,587.75	3,402.40	5,185.35	60.38%
101-050-53618	Small Equipment	709.79	11,996.60	-11,286.81	-1,590.16%	60,541.16	35,696.00	24,845.16	41.04%
101-050-53626	Fuel Expense	17,247.63	16,124.29	1,123.34	6.51%	144,716.56	151,225.79	-6,509.23	-4.50%
101-050-53635	Prisoner Food & Board	54,624.41	48,744.53	5,879.88	10.76%	371,495.02	402,343.41	-30,848.39	-8.30%
101-050-54700	Buildings & Building Improvements	0.00	0.00	0.00	0.00%	0.00	869,731.79	-869,731.79	0.00%
101-050-54750	Equipment	0.00	0.00	0.00	0.00%	6,174.12	7,824.74	-1,650.62	-26.73%
101-050-54752	Vehicle Purchases	1,610.96	8,692.50	-7,081.54	-439.59%	198,555.22	210,075.37	-11,520.15	-5.80%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-050-54755	Computer Hardware	0.00	0.00	0.00	0.00%	13,089.89	6,112.00	6,977.89	53.31%
101-050-54756	Computer Software	1,134.98	0.00	1,134.98	100.00%	84,046.44	62,864.71	21,181.73	25.20%
101-050-57509	Fees for HB 2224	2,190.00	1,970.00	220.00	10.05%	18,252.00	19,048.50	-796.50	-4.36%
101-050-57800	K-9 Unit Expense	435.80	695.38	-259.58	-59.56%	3,143.74	3,261.94	-118.20	-3.76%
	Department 050 - Sheriff Total:	695,894.27	731,111.38	-35,217.11	-5.06%	7,170,939.30	8,601,085.00	-1,430,145.70	-19.94%
Department: 060 - Treasurer									
101-060-51110	Salary Elected Official - TREASURER	5,926.68	6,104.48	-177.80	-3.00%	56,303.46	57,992.56	-1,689.10	-3.00%
101-060-51120	Salary Other - TREASURER OTHER	3,447.70	3,016.55	431.15	12.51%	32,753.15	31,098.54	1,654.61	5.05%
101-060-51210	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	9,367.56	9,786.96	-419.40	-4.48%
101-060-51220	FICA	656.34	639.68	16.66	2.54%	6,265.64	6,292.87	-27.23	-0.43%
101-060-51230	Lagers	1,096.80	1,094.53	2.27	0.21%	10,419.60	9,102.00	1,317.60	12.65%
101-060-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	52.77	25.07	27.70	52.49%
101-060-51260	Workers' Compensation	9.26	158.92	-149.66	-1,616.20%	256.75	373.17	-116.42	-45.34%
101-060-52500	Dues	0.00	0.00	0.00	0.00%	460.00	500.00	-40.00	-8.70%
101-060-52530	Phone	48.92	49.00	-0.08	-0.16%	440.60	392.68	47.92	10.88%
101-060-52580	Mileage	0.00	54.46	-54.46	0.00%	0.00	54.46	-54.46	0.00%
101-060-52590	Training	0.00	494.88	-494.88	0.00%	301.60	494.88	-193.28	-64.08%
101-060-53600	Office Expense	61.42	39.99	21.43	34.89%	1,191.58	1,762.65	-571.07	-47.93%
101-060-53605	Postage	127.65	146.36	-18.71	-14.66%	1,034.54	1,337.22	-302.68	-29.26%
	Department 060 - Treasurer Total:	12,415.61	12,886.29	-470.68	-3.79%	118,847.25	119,213.06	-365.81	-0.31%
Department: 070 - Collector									
101-070-51110	Salary Elected Official - COLLECTOR	5,926.68	6,104.48	-177.80	-3.00%	56,303.46	57,992.56	-1,689.10	-3.00%
101-070-51120	Salary Other - COLLECTOR OTHER	10,687.73	15,153.16	-4,465.43	-41.78%	114,540.70	141,040.24	-26,499.54	-23.14%
101-070-51210	Health Insurance	1,561.26	2,718.60	-1,157.34	-74.13%	16,175.95	20,117.64	-3,941.69	-24.37%
101-070-51220	FICA	1,249.05	1,593.95	-344.90	-27.61%	12,748.61	14,959.02	-2,210.41	-17.34%
101-070-51230	Lagers	1,773.78	2,088.94	-315.16	-17.77%	16,771.99	20,164.55	-3,392.56	-20.23%
101-070-51250	Unemployment Insurance	7.68	8.53	-0.85	-11.07%	238.72	149.97	88.75	37.18%
101-070-51260	Workers' Compensation	17.38	378.00	-360.62	-2,074.91%	483.04	837.51	-354.47	-73.38%
101-070-52530	Phone	179.11	0.00	179.11	100.00%	1,203.55	1,027.15	176.40	14.66%
101-070-53605	Postage	99.03	136.48	-37.45	-37.82%	8,724.86	12,341.06	-3,616.20	-41.45%
	Department 070 - Collector Total:	21,501.70	28,182.14	-6,680.44	-31.07%	227,190.88	268,629.70	-41,438.82	-18.24%
Department: 090 - Recorder									
101-090-51110	Salary Elected Official - RECORDER	5,926.68	6,104.48	-177.80	-3.00%	56,303.46	57,992.56	-1,689.10	-3.00%
101-090-51120	Salary Other - RECORDER OTHER	10,562.23	11,119.12	-556.89	-5.27%	102,184.18	104,719.54	-2,535.36	-2.48%
101-090-51210	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	18,735.12	18,348.01	387.11	2.07%
101-090-51220	FICA	1,227.08	1,282.76	-55.68	-4.54%	11,803.16	12,145.08	-341.92	-2.90%
101-090-51230	Lagers	1,763.49	1,836.29	-72.80	-4.13%	17,112.79	17,713.34	-600.55	-3.51%
101-090-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	211.18	107.90	103.28	48.91%
101-090-51260	Workers' Compensation	16.50	302.56	-286.06	-1,733.70%	457.97	700.33	-242.36	-52.92%
	Department 090 - Recorder Total:	21,577.66	22,820.09	-1,242.43	-5.76%	206,807.86	211,726.76	-4,918.90	-2.38%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 110 - Consolidated Courts									
101-110-52302	Guardian Ad Litem Fees	550.00	0.00	550.00	100.00%	11,262.25	9,417.10	1,845.15	16.38%
101-110-52340	Court Reporter	100.00	0.00	100.00	100.00%	200.00	0.00	200.00	100.00%
101-110-52430	Repairs & Maintenance Equipment	0.00	250.00	-250.00	0.00%	1,200.74	1,832.00	-631.26	-52.57%
101-110-52500	Dues	0.00	0.00	0.00	0.00%	2,941.40	2,203.95	737.45	25.07%
101-110-52515	Jury Expense	2,265.40	2,756.05	-490.65	-21.66%	25,427.58	29,068.75	-3,641.17	-14.32%
101-110-52517	Pretrial Services	19,406.80	13,428.65	5,978.15	30.80%	77,980.09	98,576.10	-20,596.01	-26.41%
101-110-52530	Phone	1,034.17	1,059.62	-25.45	-2.46%	9,517.63	9,549.98	-32.35	-0.34%
101-110-52580	Mileage	0.00	0.00	0.00	0.00%	660.85	1,567.65	-906.80	-137.22%
101-110-52590	Training	365.84	239.11	126.73	34.64%	8,850.47	9,555.42	-704.95	-7.97%
101-110-53600	Office Expense	2,430.45	2,808.83	-378.38	-15.57%	34,866.19	33,011.84	1,854.35	5.32%
101-110-53605	Postage	1,159.14	1,024.38	134.76	11.63%	7,944.60	8,982.75	-1,038.15	-13.07%
101-110-53618	Small Equipment	115.94	142.43	-26.49	-22.85%	4,844.01	5,101.58	-257.57	-5.32%
101-110-54750	Equipment	0.00	0.00	0.00	0.00%	190.38	7,734.12	-7,543.74	-3,962.46%
101-110-57507	Court Costs	3,751.77	0.00	3,751.77	100.00%	17,092.52	10,954.81	6,137.71	35.91%
Department 110 - Consolidated Courts Total:		31,179.51	21,709.07	9,470.44	30.37%	202,978.71	227,556.05	-24,577.34	-12.11%
Department: 121 - 38th Circuit Associate Division No. 1									
101-121-52301	Legal Fees-Treatment Court	800.00	800.00	0.00	0.00%	7,200.00	7,200.00	0.00	0.00%
101-121-52302	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	25,506.00	29,997.00	-4,491.00	-17.61%
101-121-52303	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	8,249.94	10,919.97	-2,670.03	-32.36%
101-121-52304	Legal Fees-Other Juvenile	8,817.00	9,560.00	-743.00	-8.43%	82,091.00	78,955.00	3,136.00	3.82%
101-121-52310	Consultant	2,166.16	2,163.00	3.16	0.15%	19,543.90	19,527.15	16.75	0.09%
101-121-52500	Dues	0.00	0.00	0.00	0.00%	410.00	410.00	0.00	0.00%
101-121-52530	Phone	97.35	97.50	-0.15	-0.15%	876.72	879.05	-2.33	-0.27%
101-121-52590	Training	0.00	0.00	0.00	0.00%	163.36	311.83	-148.47	-90.89%
101-121-53600	Office Expense	123.96	0.00	123.96	100.00%	416.50	540.54	-124.04	-29.78%
101-121-53605	Postage	0.00	0.00	0.00	0.00%	34.55	167.95	-133.40	-386.11%
101-121-53618	Small Equipment	116.47	129.99	-13.52	-11.61%	116.47	1,314.96	-1,198.49	-1,029.01%
Department 121 - 38th Circuit Associate Division No. 1 Total:		15,871.60	17,296.82	-1,425.22	-8.98%	144,608.44	150,223.45	-5,615.01	-3.88%
Department: 122 - 38th Circuit Associate Division No. 2									
101-122-52500	Dues	0.00	0.00	0.00	0.00%	418.45	410.00	8.45	2.02%
101-122-52530	Phone	121.68	121.87	-0.19	-0.16%	1,095.88	1,098.80	-2.92	-0.27%
101-122-52580	Mileage	0.00	0.00	0.00	0.00%	0.00	106.11	-106.11	0.00%
101-122-52590	Training	0.00	0.00	0.00	0.00%	295.00	0.00	295.00	100.00%
101-122-53600	Office Expense	0.00	0.00	0.00	0.00%	93.50	297.21	-203.71	-217.87%
101-122-53605	Postage	0.00	0.00	0.00	0.00%	0.00	48.21	-48.21	0.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		121.68	121.87	-0.19	-0.16%	1,902.83	1,960.33	-57.50	-3.02%
Department: 130 - Public Administrator									
101-130-51110	Salary Elected Official - PUBLIC ADMIN..	5,926.68	6,104.48	-177.80	-3.00%	56,303.46	57,992.56	-1,689.10	-3.00%
101-130-51120	Salary Other - PUBLIC ADM. OTHER	5,945.65	5,598.45	347.20	5.84%	57,293.36	44,946.39	12,346.97	21.55%
101-130-51210	Health Insurance	1,561.26	1,087.44	473.82	30.35%	14,051.34	9,786.96	4,264.38	30.35%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-130-51220	FICA	842.58	814.43	28.15	3.34%	8,099.22	7,416.14	683.08	8.43%
101-130-51230	Lagers	1,389.06	1,068.16	320.90	23.10%	13,290.87	10,017.76	3,273.11	24.63%
101-130-51250	Unemployment Insurance	0.00	6.55	-6.55	0.00%	105.63	70.44	35.19	33.31%
101-130-51260	Workers' Compensation	137.02	192.85	-55.83	-40.75%	3,687.35	446.71	3,240.64	87.89%
101-130-52430	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	61.02	247.05	-186.03	-304.87%
101-130-52522	Bond	0.00	0.00	0.00	0.00%	0.00	2,346.00	-2,346.00	0.00%
101-130-52530	Phone	97.35	137.96	-40.61	-41.72%	876.72	1,223.57	-346.85	-39.56%
101-130-52590	Training	0.00	0.00	0.00	0.00%	500.00	425.57	74.43	14.89%
101-130-53600	Office Expense	0.00	565.21	-565.21	0.00%	2,045.85	2,318.34	-272.49	-13.32%
101-130-53605	Postage	82.22	81.95	0.27	0.33%	647.68	729.05	-81.37	-12.56%
101-130-53626	Fuel Expense	68.89	48.05	20.84	30.25%	833.47	468.45	365.02	43.80%
Department 130 - Public Administrator Total:		16,050.71	15,705.53	345.18	2.15%	157,795.97	138,434.99	19,360.98	12.27%
Department: 140 - Prosecuting Attorney									
101-140-51110	Salary Elected Official - PROSECUTING...	12,569.24	12,781.08	-211.84	-1.69%	115,676.52	119,979.75	-4,303.23	-3.72%
101-140-51120	Salary Other - PROSECUTING ATTORN...	110,492.06	139,426.75	-28,934.69	-26.19%	1,014,548.00	1,227,635.83	-213,087.83	-21.00%
101-140-51210	Health Insurance	10,426.40	13,049.28	-2,622.88	-25.16%	99,275.71	112,820.66	-13,544.95	-13.64%
101-140-51220	FICA	9,018.40	11,245.06	-2,226.66	-24.69%	82,792.26	99,162.80	-16,370.54	-19.77%
101-140-51230	Lagers	12,904.23	17,580.98	-4,676.75	-36.24%	121,473.91	154,604.47	-33,130.56	-27.27%
101-140-51232	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	11,628.00	11,628.00	0.00	0.00%
101-140-51250	Unemployment Insurance	15.95	30.31	-14.36	-90.03%	1,472.91	754.34	718.57	48.79%
101-140-51260	Workers' Compensation	289.76	2,551.62	-2,261.86	-780.60%	7,904.98	5,941.62	1,963.36	24.84%
101-140-52345	Witness & Reporter Expense	2,061.12	2,502.26	-441.14	-21.40%	12,875.17	30,071.60	-17,196.43	-133.56%
101-140-52435	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	64.50	235.32	-170.82	-264.84%
101-140-52500	Dues	0.00	0.00	0.00	0.00%	5,688.20	5,542.41	145.79	2.56%
101-140-52530	Phone	1,231.16	1,232.62	-1.46	-0.12%	11,207.48	10,975.73	231.75	2.07%
101-140-53600	Office Expense	13.68	642.53	-628.85	-4,596.86%	9,606.82	10,350.92	-744.10	-7.75%
101-140-53605	Postage	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
101-140-53616	Other Grant Expense	0.00	0.00	0.00	0.00%	3,534.77	1,099.60	2,435.17	68.89%
101-140-53618	Small Equipment	0.00	0.00	0.00	0.00%	0.00	1,091.91	-1,091.91	0.00%
101-140-53619	Late Fees	0.00	0.00	0.00	0.00%	32.30	26.00	6.30	19.50%
101-140-54752	Vehicle Purchases	0.00	0.00	0.00	0.00%	10,000.00	0.00	10,000.00	100.00%
101-140-54756	Computer Software	0.00	251.88	-251.88	0.00%	36,724.70	38,042.50	-1,317.80	-3.59%
101-140-57583	Child Abuse Team Grant	4,625.20	0.00	4,625.20	100.00%	58,898.37	0.00	58,898.37	100.00%
Department 140 - Prosecuting Attorney Total:		164,939.20	202,586.37	-37,647.17	-22.82%	1,603,404.60	1,829,963.46	-226,558.86	-14.13%
Department: 150 - Juvenile Office									
101-150-51120	Salary Other - JUVENILE	13,840.81	11,326.40	2,514.41	18.17%	127,101.35	126,102.54	998.81	0.79%
101-150-51130	Contract Labor	0.00	0.00	0.00	0.00%	0.00	350.00	-350.00	0.00%
101-150-51210	Health Insurance	2,081.68	1,631.16	450.52	21.64%	17,434.07	17,399.04	35.03	0.20%
101-150-51220	FICA	1,003.13	808.80	194.33	19.37%	9,229.63	9,106.04	123.59	1.34%
101-150-51230	Lagers	1,558.91	1,324.12	234.79	15.06%	13,916.03	14,630.45	-714.42	-5.13%
101-150-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	256.35	100.30	156.05	60.87%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-150-51260	Workers' Compensation	322.06	197.17	124.89	38.78%	9,010.95	463.41	8,547.54	94.86%
101-150-51270	Uniforms	751.58	0.00	751.58	100.00%	3,830.04	2,749.79	1,080.25	28.20%
101-150-52300	Legal Fees	2,500.00	2,500.00	0.00	0.00%	22,740.00	22,861.00	-121.00	-0.53%
101-150-52320	Testing, Evaluation & Counseling Servi...	0.00	0.00	0.00	0.00%	8,250.00	8,765.00	-515.00	-6.24%
101-150-52322	OSCA Grant	0.00	0.00	0.00	0.00%	3,010.00	0.00	3,010.00	100.00%
101-150-52435	Vehicle Maintenance & Repair	186.06	0.00	186.06	100.00%	5,714.96	1,994.72	3,720.24	65.10%
101-150-52500	Dues	0.00	0.00	0.00	0.00%	700.00	600.00	100.00	14.29%
101-150-52530	Phone	1,005.72	1,081.86	-76.14	-7.57%	11,069.32	9,741.95	1,327.37	11.99%
101-150-52585	Travel	60.00	10.50	49.50	82.50%	80.00	8,280.55	-8,200.55	-10,250.69%
101-150-52590	Training	0.00	0.00	0.00	0.00%	550.00	3,745.00	-3,195.00	-580.91%
101-150-53600	Office Expense	380.39	306.91	73.48	19.32%	9,568.82	6,010.55	3,558.27	37.19%
101-150-53605	Postage	71.07	0.00	71.07	100.00%	407.16	314.64	92.52	22.72%
101-150-53618	Small Equipment	0.00	0.00	0.00	0.00%	899.99	2,819.80	-1,919.81	-213.31%
101-150-53626	Fuel Expense	441.64	362.58	79.06	17.90%	3,652.73	4,293.85	-641.12	-17.55%
101-150-54750	Equipment	0.00	0.00	0.00	0.00%	5,980.98	0.00	5,980.98	100.00%
101-150-57505	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	76,119.75	76,119.75	0.00	0.00%
Department 150 - Juvenile Office Total:		32,660.80	28,007.25	4,653.55	14.25%	329,522.13	316,448.38	13,073.75	3.97%
Department: 160 - Coroner									
101-160-51110	Salary Elected Official - CORONER	5,782.68	5,956.16	-173.48	-3.00%	54,935.46	56,583.52	-1,648.06	-3.00%
101-160-51130	Contract Services	750.00	1,100.00	-350.00	-46.67%	6,600.00	7,750.00	-1,150.00	-17.42%
101-160-51210	Health Insurance	520.42	543.72	-23.30	-4.48%	4,683.78	4,893.48	-209.70	-4.48%
101-160-51220	FICA	405.72	417.26	-11.54	-2.84%	3,872.73	3,983.16	-110.43	-2.85%
101-160-51230	Lagers	676.58	714.74	-38.16	-5.64%	6,427.51	6,790.03	-362.52	-5.64%
101-160-51260	Workers' Compensation	5.28	103.68	-98.40	-1,863.64%	162.12	243.62	-81.50	-50.27%
101-160-52435	Vehicle Maintenance & Repair	37.26	0.00	37.26	100.00%	37.26	0.00	37.26	100.00%
101-160-52515	Inquest & Autopsy Expense	0.00	0.00	0.00	0.00%	24,872.00	59,004.00	-34,132.00	-137.23%
101-160-52530	Phone	40.43	40.46	-0.03	-0.07%	403.96	413.08	-9.12	-2.26%
101-160-52588	Transport & Removal	0.00	0.00	0.00	0.00%	0.00	550.00	-550.00	0.00%
101-160-52590	Training	0.00	0.00	0.00	0.00%	0.00	1,100.00	-1,100.00	0.00%
101-160-53610	Coroner Supplies	0.00	0.00	0.00	0.00%	992.89	0.00	992.89	100.00%
101-160-53626	Fuel Expense	0.00	35.68	-35.68	0.00%	237.40	271.46	-34.06	-14.35%
Department 160 - Coroner Total:		8,218.37	8,911.70	-693.33	-8.44%	103,225.11	141,582.35	-38,357.24	-37.16%
Department: 170 - County Misc & Operations									
101-170-25400	Public Defender Rent	0.00	0.00	0.00	0.00%	24,805.93	28,528.56	-3,722.63	-15.01%
101-170-51285	Testing, Evaluation and Counseling Se...	2,345.00	150.00	2,195.00	93.60%	7,587.00	4,747.00	2,840.00	37.43%
101-170-52300	Legal Fees	0.00	365.00	-365.00	0.00%	1,295.00	7,553.96	-6,258.96	-483.32%
101-170-52301	County Counselor	10,416.67	10,416.67	0.00	0.00%	93,750.03	93,750.03	0.00	0.00%
101-170-52305	Audit	0.00	8,000.00	-8,000.00	0.00%	0.00	41,000.00	-41,000.00	0.00%
101-170-52340	Court Reporter	0.00	0.00	0.00	0.00%	1,884.98	106.11	1,778.87	94.37%
101-170-52342	GIS	30,000.00	0.00	30,000.00	100.00%	30,000.00	5,845.00	24,155.00	80.52%
101-170-52431	Computer Hardware Maintenance	215.37	78,358.74	-78,143.37	-36,283.31%	113,256.45	195,196.06	-81,939.61	-72.35%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-170-52432	Computer Software	1,425.00	24,071.82	-22,646.82	-1,589.25%	61,632.23	186,175.80	-124,543.57	-202.08%
101-170-52435	Vehicle/Equipment Maintenance & R...	0.00	134.98	-134.98	0.00%	16,751.46	12,573.92	4,177.54	24.94%
101-170-52500	Organizational Dues	0.00	1,224.00	-1,224.00	0.00%	29,980.45	26,596.49	3,383.96	11.29%
101-170-52510	BOE Board Meetings	0.00	0.00	0.00	0.00%	75.00	125.00	-50.00	-66.67%
101-170-52516	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
101-170-52520	Property & Liability Insurance	0.00	13,091.00	-13,091.00	0.00%	132,131.44	177,932.66	-45,801.22	-34.66%
101-170-52525	Vehicle Insurance	0.00	0.00	0.00	0.00%	22,423.22	25,660.69	-3,237.47	-14.44%
101-170-52530	Phone & Internet	10,675.49	12,090.45	-1,414.96	-13.25%	97,229.57	105,389.93	-8,160.36	-8.39%
101-170-52540	Publication Costs	100.41	675.20	-574.79	-572.44%	3,817.86	4,351.03	-533.17	-13.97%
101-170-53618	Small Equipment	1,434.00	0.00	1,434.00	100.00%	2,906.00	377.96	2,528.04	86.99%
101-170-54700	Land, Bldgs & Improvements	36,779.71	0.00	36,779.71	100.00%	161,208.70	551,904.52	-390,695.82	-242.35%
101-170-54750	Equipment	0.00	8,651.50	-8,651.50	0.00%	99,770.85	49,645.50	50,125.35	50.24%
101-170-54755	Computer Hardware	0.00	0.00	0.00	0.00%	0.00	3,482.10	-3,482.10	0.00%
101-170-57506	ELECTIONS	45,583.18	34,098.44	11,484.74	25.20%	87,542.76	67,135.18	20,407.58	23.31%
101-170-57582	ARPA Expenses	26,139.86	0.00	26,139.86	100.00%	324,370.66	0.00	324,370.66	100.00%
101-170-57800	Misc	1,761.69	2,016.84	-255.15	-14.48%	9,892.97	25,158.71	-15,265.74	-154.31%
101-170-57815	Emp Benefits Over (Under) Deducted	0.00	0.00	0.00	0.00%	0.00	13,632.45	-13,632.45	0.00%
101-170-59500	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	1,486.84	287.02	1,199.82	80.70%
101-170-63515	County/Emergency Disaster	0.00	0.00	0.00	0.00%	0.00	111,132.53	-111,132.53	0.00%
Department 170 - County Misc & Operations Total:		166,876.38	193,344.64	-26,468.26	-15.86%	1,323,799.40	1,738,288.21	-414,488.81	-31.31%
Department: 180 - University Extension									
101-180-52515	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	61,837.47	61,837.47	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	61,837.47	61,837.47	0.00	0.00%
Department: 190 - Emergency Management									
101-190-51120	Salary Other - EMERGENCY MGT.	12,051.93	12,440.97	-389.04	-3.23%	114,843.00	118,687.00	-3,844.00	-3.35%
101-190-51130	Contract Labor	0.00	0.00	0.00	0.00%	0.00	8,050.00	-8,050.00	0.00%
101-190-51210	Health Insurance	1,561.26	1,631.16	-69.90	-4.48%	13,530.92	14,680.44	-1,149.52	-8.50%
101-190-51220	FICA	895.89	901.86	-5.97	-0.67%	8,552.09	8,636.18	-84.09	-0.98%
101-190-51230	Lagers	1,410.07	1,492.91	-82.84	-5.87%	13,426.97	14,236.98	-810.01	-6.03%
101-190-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	158.42	75.23	83.19	52.51%
101-190-51260	Workers' Compensation	116.43	216.29	-99.86	-85.77%	3,228.18	508.98	2,719.20	84.23%
101-190-52430	Repairs & Maintenance Equipment	69.69	0.00	69.69	100.00%	145.61	642.53	-496.92	-341.27%
101-190-52432	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	13,000.00	15,101.64	-2,101.64	-16.17%
101-190-52530	Phone	535.11	495.20	39.91	7.46%	5,062.07	4,461.11	600.96	11.87%
101-190-52590	Training	7.22	3.64	3.58	49.58%	799.33	3,367.32	-2,567.99	-321.27%
101-190-53600	Office Expense	191.83	153.62	38.21	19.92%	5,731.86	4,586.46	1,145.40	19.98%
101-190-53605	Postage	2.35	0.74	1.61	68.51%	10.88	0.74	10.14	93.20%
101-190-53616	Other Grant Expense	0.00	11,727.57	-11,727.57	0.00%	1,672.69	31,464.25	-29,791.56	-1,781.06%
101-190-53618	Small Equipment	0.00	0.00	0.00	0.00%	284.43	553.74	-269.31	-94.68%
101-190-53626	Fuel Expense	181.12	215.98	-34.86	-19.25%	2,242.14	1,778.30	463.84	20.69%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-190-54750	Equipment	3,120.35	0.00	3,120.35	100.00%	6,415.85	0.00	6,415.85	100.00%
Department 190 - Emergency Management Total:		20,143.25	29,279.94	-9,136.69	-45.36%	189,104.44	226,830.90	-37,726.46	-19.95%
Department: 200 - Planning & Development									
101-200-51120	Salary Other - P & D	20,791.83	23,165.69	-2,373.86	-11.42%	179,901.28	211,056.70	-31,155.42	-17.32%
101-200-51210	Health Insurance	2,706.17	2,827.35	-121.18	-4.48%	20,972.89	24,086.79	-3,113.90	-14.85%
101-200-51220	FICA	1,570.80	1,741.61	-170.81	-10.87%	13,619.00	15,927.66	-2,308.66	-16.95%
101-200-51230	Lagers	2,122.95	2,779.88	-656.93	-30.94%	19,918.76	21,865.96	-1,947.20	-9.78%
101-200-51250	Unemployment Insurance	13.62	0.00	13.62	100.00%	337.85	155.51	182.34	53.97%
101-200-51260	Workers' Compensation	87.88	488.33	-400.45	-455.68%	2,434.34	1,169.48	1,264.86	51.96%
101-200-52342	GIS	0.00	0.00	0.00	0.00%	4,375.00	9,260.00	-4,885.00	-111.66%
101-200-52343	Stormwater	0.00	0.00	0.00	0.00%	6,018.00	0.00	6,018.00	100.00%
101-200-52435	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	536.43	610.00	-73.57	-13.71%
101-200-52500	Dues	800.00	300.00	500.00	62.50%	1,336.80	1,110.00	226.80	16.97%
101-200-52510	BOA Board Meetings	0.00	375.00	-375.00	0.00%	1,175.00	949.99	225.01	19.15%
101-200-52515	Refunds	0.00	0.00	0.00	0.00%	0.00	1,000.00	-1,000.00	0.00%
101-200-52525	Vehicle Insurance	0.00	0.00	0.00	0.00%	636.00	0.00	636.00	100.00%
101-200-52530	Phone	162.11	202.34	-40.23	-24.82%	1,499.84	1,652.17	-152.33	-10.16%
101-200-52590	Training	0.00	325.00	-325.00	0.00%	285.26	325.00	-39.74	-13.93%
101-200-53600	Office Expense	598.28	495.40	102.88	17.20%	6,365.46	4,354.70	2,010.76	31.59%
101-200-53605	Postage	600.00	500.00	100.00	16.67%	5,321.26	4,227.58	1,093.68	20.55%
101-200-53619	Late Fees	0.00	0.00	0.00	0.00%	39.00	0.00	39.00	100.00%
101-200-53626	Fuel Expense	41.95	32.38	9.57	22.81%	723.79	85.47	638.32	88.19%
101-200-54750	Equipment	0.00	109.84	-109.84	0.00%	0.00	109.84	-109.84	0.00%
Department 200 - Planning & Development Total:		29,495.59	33,342.82	-3,847.23	-13.04%	265,495.96	297,946.85	-32,450.89	-12.22%
Department: 210 - Auditor									
101-210-51110	Salary Elected Official - AUDITOR	5,926.68	6,104.48	-177.80	-3.00%	56,303.46	57,992.56	-1,689.10	-3.00%
101-210-51120	Salary Other - AUDITOR	4,961.38	4,841.21	120.17	2.42%	54,168.25	46,080.89	8,087.36	14.93%
101-210-51210	Health Insurance	520.42	543.72	-23.30	-4.48%	7,285.88	4,893.48	2,392.40	32.84%
101-210-51220	FICA	816.46	814.89	1.57	0.19%	8,131.71	7,759.57	372.14	4.58%
101-210-51230	Lagers	1,076.45	1,313.49	-237.04	-22.02%	12,180.69	12,488.83	-308.14	-2.53%
101-210-51250	Unemployment Insurance	8.91	0.00	8.91	100.00%	135.55	50.14	85.41	63.01%
101-210-51260	Workers' Compensation	11.79	190.51	-178.72	-1,515.86%	327.26	447.96	-120.70	-36.88%
101-210-52500	Dues	0.00	0.00	0.00	0.00%	150.00	150.00	0.00	0.00%
101-210-52530	Phone	113.02	113.13	-0.11	-0.10%	711.75	1,019.35	-307.60	-43.22%
101-210-52580	Mileage	0.00	0.00	0.00	0.00%	129.98	618.10	-488.12	-375.53%
101-210-52590	Training	0.00	0.00	0.00	0.00%	2,649.37	3,099.87	-450.50	-17.00%
101-210-53600	Office Expense	117.09	736.12	-619.03	-528.68%	2,006.18	2,682.62	-676.44	-33.72%
101-210-53605	Postage	0.00	0.00	0.00	0.00%	47.88	84.18	-36.30	-75.81%
101-210-54756	Computer Software	0.00	16,165.41	-16,165.41	0.00%	0.00	16,165.41	-16,165.41	0.00%
Department 210 - Auditor Total:		13,552.20	30,822.96	-17,270.76	-127.44%	144,227.96	153,532.96	-9,305.00	-6.45%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2024	2025	Sept. Variance		2024	2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 230 - Recycle									
101-230-51120	Salary Other - RECYCLE	5,933.76	6,129.60	-195.84	-3.30%	55,355.10	58,447.83	-3,092.73	-5.59%
101-230-51210	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	9,367.56	9,786.96	-419.40	-4.48%
101-230-51220	FICA	450.16	464.86	-14.70	-3.27%	4,200.72	4,434.76	-234.04	-5.57%
101-230-51230	Lagers	694.25	735.54	-41.29	-5.95%	6,476.59	7,013.65	-537.06	-8.29%
101-230-51250	Unemployment Insurance	0.00	0.00	0.00	0.00%	105.59	50.16	55.43	52.50%
101-230-51260	Workers' Compensation	214.39	106.70	107.69	50.23%	5,948.54	250.71	5,697.83	95.79%
101-230-51270	Uniforms	84.44	52.50	31.94	37.83%	668.47	690.05	-21.58	-3.23%
101-230-52410	Utilities	290.90	529.31	-238.41	-81.96%	3,080.05	4,085.08	-1,005.03	-32.63%
101-230-52430	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	10,604.84	359.03	10,245.81	96.61%
101-230-52530	Phone	40.43	40.46	-0.03	-0.07%	969.91	363.98	605.93	62.47%
101-230-53600	Office Expense	0.00	0.00	0.00	0.00%	41.98	113.30	-71.32	-169.89%
101-230-53626	Fuel Expense	116.33	90.95	25.38	21.82%	964.27	761.59	202.68	21.02%
101-230-54750	Equipment	0.00	0.00	0.00	0.00%	0.00	1,975.00	-1,975.00	0.00%
Department 230 - Recycle Total:		8,865.50	9,237.36	-371.86	-4.19%	97,783.62	88,332.10	9,451.52	9.67%
Department: 240 - Human Resources									
101-240-51120	Salary Other - EMPLOYEE SERVICES	34,664.16	36,508.85	-1,844.69	-5.32%	268,560.08	348,623.76	-80,063.68	-29.81%
101-240-51130	Contract Labor	0.00	0.00	0.00	0.00%	5,684.70	1,790.25	3,894.45	68.51%
101-240-51210	Health Insurance	3,642.94	4,214.47	-571.53	-15.69%	27,018.91	38,604.90	-11,585.99	-42.88%
101-240-51220	FICA	2,554.24	2,704.58	-150.34	-5.89%	22,623.13	25,659.72	-3,036.59	-13.42%
101-240-51230	Lagers	3,284.28	3,897.27	-612.99	-18.66%	31,946.45	37,575.44	-5,628.99	-17.62%
101-240-51250	Unemployment Insurance	5.24	0.00	5.24	100.00%	441.81	225.74	216.07	48.91%
101-240-51260	Workers' Compensation	31.06	648.05	-616.99	-1,986.45%	860.75	1,520.99	-660.24	-76.71%
101-240-52500	Dues	0.00	384.00	-384.00	0.00%	195.00	679.00	-484.00	-248.21%
101-240-52530	Phone	369.41	369.88	-0.47	-0.13%	3,381.25	3,332.30	48.95	1.45%
101-240-52580	Mileage	0.00	0.00	0.00	0.00%	156.78	0.00	156.78	100.00%
101-240-52590	Training	0.00	329.00	-329.00	0.00%	1,220.09	379.00	841.09	68.94%
101-240-53600	Office Expense	509.00	714.99	-205.99	-40.47%	5,242.31	6,206.03	-963.72	-18.38%
101-240-53605	Postage	19.84	12.05	7.79	39.26%	40.47	55.93	-15.46	-38.20%
101-240-53618	Small Equipment	0.00	0.00	0.00	0.00%	29.99	259.99	-230.00	-766.92%
101-240-54756	Computer Software	600.00	0.00	600.00	100.00%	-875.00	9,510.00	-10,385.00	-1,186.86%
Department 240 - Human Resources Total:		45,680.17	49,783.14	-4,102.97	-8.98%	366,526.72	474,423.05	-107,896.33	-29.44%
Department: 900 - Transfer out									
101-900-60201	Transfers Out	0.00	0.00	0.00	0.00%	0.00	379.19	-379.19	0.00%
101-900-61000	Transfer to Capital Projects Funds	0.00	192,550.00	-192,550.00	0.00%	9,308,000.00	3,000,000.00	6,308,000.00	67.77%
101-900-61455	Transfers Out - Bond Svc Fund	105,675.00	96,234.51	9,440.49	8.93%	626,000.00	625,409.51	590.49	0.09%
Department 900 - Transfer out Total:		105,675.00	288,784.51	-183,109.51	-173.28%	9,934,000.00	3,625,788.70	6,308,211.30	63.50%
Expense Total:		1,565,598.96	1,867,127.21	-301,528.25	-19.26%	24,062,864.49	20,112,343.43	3,950,521.06	16.42%
Fund 101 Surplus (Deficit):		50,037.37	-6,253.45	-56,290.82	-112.50%	1,664,236.23	-1,966,893.73	-3,631,129.96	-218.19%
Total Surplus (Deficit):		50,037.37	-6,253.45	-56,290.82	-112.50%	1,664,236.23	-1,966,893.73	-3,631,129.96	-218.19%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

Group Summary

Department...	2024 Sept. Activity	2025 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,615,636.33	1,860,873.76	245,237.43	15.18%	25,727,100.72	18,145,449.70	-7,581,651.02	-29.47%
Revenue Total:	1,615,636.33	1,860,873.76	245,237.43	15.18%	25,727,100.72	18,145,449.70	-7,581,651.02	-29.47%
Expense								
010 - Commission	26,828.74	43,916.65	-17,087.91	-63.69%	299,183.69	354,583.47	-55,399.78	-18.52%
020 - County Clerk	15,425.97	19,957.86	-4,531.89	-29.38%	190,131.33	199,407.51	-9,276.18	-4.88%
030 - Elections	13,155.11	10,753.67	2,401.44	18.25%	119,227.27	106,742.26	12,485.01	10.47%
040 - Facilities Management	92,599.11	61,694.32	30,904.79	33.37%	804,323.55	777,806.42	26,517.13	3.30%
050 - Sheriff	695,894.27	731,111.38	-35,217.11	-5.06%	7,170,939.30	8,601,085.00	-1,430,145.70	-19.94%
060 - Treasurer	12,415.61	12,886.29	-470.68	-3.79%	118,847.25	119,213.06	-365.81	-0.31%
070 - Collector	21,501.70	28,182.14	-6,680.44	-31.07%	227,190.88	268,629.70	-41,438.82	-18.24%
090 - Recorder	21,577.66	22,820.09	-1,242.43	-5.76%	206,807.86	211,726.76	-4,918.90	-2.38%
110 - Consolidated Courts	31,179.51	21,709.07	9,470.44	30.37%	202,978.71	227,556.05	-24,577.34	-12.11%
121 - 38th Circuit Associate Division No. 1	15,871.60	17,296.82	-1,425.22	-8.98%	144,608.44	150,223.45	-5,615.01	-3.88%
122 - 38th Circuit Associate Division No. 2	121.68	121.87	-0.19	-0.16%	1,902.83	1,960.33	-57.50	-3.02%
130 - Public Administrator	16,050.71	15,705.53	345.18	2.15%	157,795.97	138,434.99	19,360.98	12.27%
140 - Prosecuting Attorney	164,939.20	202,586.37	-37,647.17	-22.82%	1,603,404.60	1,829,963.46	-226,558.86	-14.13%
150 - Juvenile Office	32,660.80	28,007.25	4,653.55	14.25%	329,522.13	316,448.38	13,073.75	3.97%
160 - Coroner	8,218.37	8,911.70	-693.33	-8.44%	103,225.11	141,582.35	-38,357.24	-37.16%
170 - County Misc & Operations	166,876.38	193,344.64	-26,468.26	-15.86%	1,323,799.40	1,738,288.21	-414,488.81	-31.31%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	61,837.47	61,837.47	0.00	0.00%
190 - Emergency Management	20,143.25	29,279.94	-9,136.69	-45.36%	189,104.44	226,830.90	-37,726.46	-19.95%
200 - Planning & Development	29,495.59	33,342.82	-3,847.23	-13.04%	265,495.96	297,946.85	-32,450.89	-12.22%
210 - Auditor	13,552.20	30,822.96	-17,270.76	-127.44%	144,227.96	153,532.96	-9,305.00	-6.45%
230 - Recycle	8,865.50	9,237.36	-371.86	-4.19%	97,783.62	88,332.10	9,451.52	9.67%
240 - Human Resources	45,680.17	49,783.14	-4,102.97	-8.98%	366,526.72	474,423.05	-107,896.33	-29.44%
900 - Transfer out	105,675.00	288,784.51	-183,109.51	-173.28%	9,934,000.00	3,625,788.70	6,308,211.30	63.50%
Expense Total:	1,565,598.96	1,867,127.21	-301,528.25	-19.26%	24,062,864.49	20,112,343.43	3,950,521.06	16.42%
Fund 101 Surplus (Deficit):	50,037.37	-6,253.45	-56,290.82	-112.50%	1,664,236.23	-1,966,893.73	-3,631,129.96	-218.19%
Total Surplus (Deficit):	50,037.37	-6,253.45	-56,290.82	-112.50%	1,664,236.23	-1,966,893.73	-3,631,129.96	-218.19%

Fund	2024	2025	Sept. Variance		2024	2025	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener...	50,037.37	-6,253.45	-56,290.82	-112.50%	1,664,236.23	-1,966,893.73	-3,631,129.96	-218.19%
Total Surplus (Deficit):	50,037.37	-6,253.45	-56,290.82	-112.50%	1,664,236.23	-1,966,893.73	-3,631,129.96	-218.19%