

Auditor's Report

November 2025

SUMMARY:

General Revenue Fund Balance \$7.762 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 92%) 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 11/30/2025, without bank interest)

General Revenue (Restricted and Unrestricted) 101	7,762,881
County Law Enforcement 201	2,542,354
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	379,392
Building Capital Fund	2,337,379
ARPA Funds 560	728,122



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 11/30/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	7,762,826.18	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	7,762,881.10	<u>7,762,881.10</u>
Liability			
21000	Accounts Payable Pending	129.99	
22143	PR Benefit Plans Payable	-22,396.67	
22205	SUTA Payable	224.71	
22224	PR General Payable	576.12	
22264	CERF Payable	26,697.86	
22265	LAGERS Payable	-411,453.58	
22266	PACARS Payables	255.62	
	Total Liability:	-405,965.95	
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		21,033,081.47	
Total Expense		23,559,144.31	
	Total Equity and Current Surplus (Deficit):	8,168,847.05	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>7,762,881.10</u>	



Christian County, MO

Budget Report Group Summary

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,512,816.00	22,512,816.00	1,688,286.26	21,033,081.47	0.00	-1,479,734.53	93.43%
Revenue Total:	22,512,816.00	22,512,816.00	1,688,286.26	21,033,081.47	0.00	-1,479,734.53	93.43%
Expense							
010 - Commission	748,287.19	755,787.19	47,868.51	473,222.23	3,744.81	278,820.15	63.11%
020 - County Clerk	333,424.40	333,424.40	18,281.15	245,494.60	93.40	87,836.40	73.66%
030 - Elections	232,105.28	232,105.28	11,528.50	135,742.94	126.80	96,235.54	58.54%
040 - Facilities Management	1,120,019.35	1,120,019.35	44,730.61	946,625.19	43,786.49	129,607.67	88.43%
050 - Sheriff	12,392,116.84	12,392,116.84	759,530.79	10,328,712.93	151,280.56	1,912,123.35	84.57%
060 - Treasurer	169,313.01	169,313.01	12,373.93	148,682.93	59.98	20,570.10	87.85%
070 - Collector	442,488.63	442,488.63	29,455.21	334,113.96	0.00	108,374.67	75.51%
090 - Recorder	312,142.53	312,142.53	22,424.11	265,773.83	0.00	46,368.70	85.15%
110 - Consolidated Courts	386,350.00	386,350.00	42,043.41	289,622.32	7,860.54	88,867.14	77.00%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	17,325.07	185,963.45	7,446.33	21,413.22	90.03%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	377.53	2,411.16	0.00	2,743.84	46.77%
130 - Public Administrator	221,399.56	230,749.56	15,532.07	175,273.42	3,810.99	51,665.15	77.61%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	194,325.75	2,305,905.09	980.60	257,369.23	89.96%
150 - Juvenile Office	498,442.75	498,442.75	36,976.14	389,277.25	20,184.78	88,980.72	82.15%
160 - Coroner	280,153.30	280,153.30	8,505.16	189,384.97	3,950.00	86,818.33	69.01%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	20,474.86	1,903,654.22	538,012.38	1,681,748.12	59.21%
180 - University Extension	82,450.00	82,450.00	6,870.83	75,579.13	6,870.86	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	18,732.34	270,995.21	1,400.81	39,809.03	87.25%
200 - Planning & Development	459,703.58	459,703.58	30,606.91	373,877.54	475.83	85,350.21	81.43%
210 - Auditor	224,532.57	224,532.57	14,746.53	188,729.01	238.21	35,565.35	84.16%
230 - Recycle	132,487.07	132,487.07	9,369.33	111,467.24	35.00	20,984.83	84.16%
240 - Human Resources	709,548.52	709,548.52	48,490.49	592,846.99	379.00	116,322.53	83.61%
250 - Emergency Fund	365,000.00	365,000.00	0.00	0.00	0.00	365,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,723,475.00	3,723,475.00	0.00	3,625,788.70	0.00	97,686.30	97.38%
Expense Total:	30,053,292.27	30,070,142.27	1,410,569.23	23,559,144.31	790,737.37	5,720,260.59	80.98%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-7,540,476.27	-7,557,326.27	277,717.03	-2,526,062.84	-790,737.37	4,240,526.06	43.89%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	252,151.51	2,959,565.98	0.00	-302,934.02	90.71%

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,262,500.00	3,262,500.00	252,151.51	2,959,565.98	0.00	-302,934.02	90.71%
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	676,078.93	5,698,638.33	0.00	531,361.67	91.47%
Expense Total:	6,230,000.00	6,230,000.00	676,078.93	5,698,638.33	0.00	531,361.67	91.47%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-2,967,500.00	-2,967,500.00	-423,927.42	-2,739,072.35	0.00	228,427.65	92.30%
Fund: 205 - Federal Forfeiture I							
Revenue	9,500.00	9,500.00	16,786.08	36,209.32	0.00	26,709.32	381.15%
Revenue Surplus (Deficit):	9,500.00	9,500.00	16,786.08	36,209.32	0.00	26,709.32	381.15%
Expense							
610 - Expenses - Other	72,000.00	72,000.00	0.00	10,081.01	0.00	61,918.99	14.00%
Expense Total:	72,000.00	72,000.00	0.00	10,081.01	0.00	61,918.99	14.00%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-62,500.00	-62,500.00	16,786.08	26,128.31	0.00	88,628.31	-41.81%
Fund: 208 - Law Enforcement Training							
Revenue	14,500.00	14,500.00	548.00	10,372.74	0.00	-4,127.26	71.54%
Revenue Surplus (Deficit):	14,500.00	14,500.00	548.00	10,372.74	0.00	-4,127.26	71.54%
Expense							
610 - Expenses - Other	17,500.00	17,500.00	486.84	12,493.56	0.00	5,006.44	71.39%
Expense Total:	17,500.00	17,500.00	486.84	12,493.56	0.00	5,006.44	71.39%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-3,000.00	-3,000.00	61.16	-2,120.82	0.00	879.18	70.69%
Fund: 210 - Civil Process							
Revenue	57,100.00	57,100.00	3,341.73	44,435.79	0.00	-12,664.21	77.82%
Revenue Surplus (Deficit):	57,100.00	57,100.00	3,341.73	44,435.79	0.00	-12,664.21	77.82%
Expense							
610 - Expenses - Other	90,000.00	90,000.00	3,221.20	18,513.84	1,180.97	70,305.19	21.88%
Expense Total:	90,000.00	90,000.00	3,221.20	18,513.84	1,180.97	70,305.19	21.88%
Fund: 210 - Civil Process Surplus (Deficit):	-32,900.00	-32,900.00	120.53	25,921.95	-1,180.97	57,640.98	-75.20%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,600.00	12,600.00	1,348.42	14,384.66	0.00	1,784.66	114.16%
Revenue Surplus (Deficit):	12,600.00	12,600.00	1,348.42	14,384.66	0.00	1,784.66	114.16%
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: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	13,000.00	13,000.00	0.00	0.00	6,764.06	6,235.94	52.03%
Expense Total:	13,000.00	13,000.00	0.00	0.00	6,764.06	6,235.94	52.03%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	-400.00	-400.00	1,348.42	14,384.66	-6,764.06	8,020.60	-1,905.15%
Fund: 215 - Sheriff's Conceal Carry							
Revenue	54,000.00	54,000.00	6,342.70	58,666.58	0.00	4,666.58	108.64%
Revenue Surplus (Deficit):	54,000.00	54,000.00	6,342.70	58,666.58	0.00	4,666.58	108.64%
Expense							
600 - Expenses - Payroll	52,542.91	52,542.91	2,066.04	24,387.96	0.00	28,154.95	46.42%
610 - Expenses - Other	87,000.00	87,000.00	2,207.00	16,005.56	1,335.00	69,659.44	19.93%
Expense Total:	139,542.91	139,542.91	4,273.04	40,393.52	1,335.00	97,814.39	29.90%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-85,542.91	-85,542.91	2,069.66	18,273.06	-1,335.00	102,480.97	-19.80%
Fund: 219 - Family Violence							
Revenue	3,500.00	3,500.00	425.00	2,885.00	0.00	-615.00	82.43%
Revenue Surplus (Deficit):	3,500.00	3,500.00	425.00	2,885.00	0.00	-615.00	82.43%
Expense							
800 - Disbursements	3,500.00	3,500.00	425.00	2,885.00	0.00	615.00	82.43%
Expense Total:	3,500.00	3,500.00	425.00	2,885.00	0.00	615.00	82.43%
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	6,973.19	0.00	3,973.19	232.44%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	6,973.19	0.00	3,973.19	232.44%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	59.94	892.08	1,296.00	7,811.92	21.88%
Expense Total:	10,000.00	10,000.00	59.94	892.08	1,296.00	7,811.92	21.88%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	-59.94	6,081.11	-1,296.00	11,785.11	-68.36%
Fund: 221 - Road Sales Tax							
Revenue	6,200,000.00	6,200,000.00	504,304.20	5,803,586.91	0.00	-396,413.09	93.61%
Revenue Surplus (Deficit):	6,200,000.00	6,200,000.00	504,304.20	5,803,586.91	0.00	-396,413.09	93.61%
Expense							
610 - Expenses - Other	622,000.00	622,000.00	321.42	406,652.11	0.00	215,347.89	65.38%
800 - Disbursements	5,000,000.00	5,000,000.00	385,171.38	4,529,775.71	0.00	470,224.29	90.60%

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	5,622,000.00	5,622,000.00	385,492.80	4,936,427.82	0.00	685,572.18	87.81%
Fund: 221 - Road Sales Tax Surplus (Deficit):	578,000.00	578,000.00	118,811.40	867,159.09	0.00	289,159.09	150.03%
Fund: 222 - CART Revenue	2,374,000.00	2,374,000.00	244,612.59	2,541,607.86	0.00	167,607.86	107.06%
Revenue Surplus (Deficit):	2,374,000.00	2,374,000.00	244,612.59	2,541,607.86	0.00	167,607.86	107.06%
Expense	615,000.00	615,000.00	70,074.35	616,319.22	0.00	-1,319.22	100.21%
610 - Expenses - Other	1,655,000.00	1,655,000.00	0.00	1,352,682.15	0.00	302,317.85	81.73%
800 - Disbursements	2,270,000.00	2,270,000.00	70,074.35	1,969,001.37	0.00	300,998.63	86.74%
Expense Total:	2,270,000.00	2,270,000.00	70,074.35	1,969,001.37	0.00	300,998.63	86.74%
Fund: 222 - CART Surplus (Deficit):	104,000.00	104,000.00	174,538.24	572,606.49	0.00	468,606.49	550.58%
Fund: 231 - Common I Revenue	3,257,627.32	3,257,627.32	189,246.84	2,952,331.59	0.00	-305,295.73	90.63%
Revenue Surplus (Deficit):	3,257,627.32	3,257,627.32	189,246.84	2,952,331.59	0.00	-305,295.73	90.63%
Expense	1,184,952.32	1,184,952.32	76,436.50	993,882.70	0.00	191,069.62	83.88%
600 - Expenses - Payroll	2,277,200.00	2,277,200.00	214,692.53	1,711,515.20	254,389.39	311,295.41	86.33%
610 - Expenses - Other	3,462,152.32	3,462,152.32	291,129.03	2,705,397.90	254,389.39	502,365.03	85.49%
Expense Total:	3,462,152.32	3,462,152.32	291,129.03	2,705,397.90	254,389.39	502,365.03	85.49%
Fund: 231 - Common I Surplus (Deficit):	-204,525.00	-204,525.00	-101,882.19	246,933.69	-254,389.39	197,069.30	3.65%
Fund: 232 - Common II Revenue	3,063,477.23	3,063,477.23	196,385.23	2,638,406.78	0.00	-425,070.45	86.12%
Revenue Surplus (Deficit):	3,063,477.23	3,063,477.23	196,385.23	2,638,406.78	0.00	-425,070.45	86.12%
Expense	1,124,953.01	1,124,953.01	70,673.28	818,218.62	0.00	306,734.39	72.73%
600 - Expenses - Payroll	2,152,250.00	2,152,250.00	75,799.53	1,284,901.56	717,071.84	150,276.60	93.02%
610 - Expenses - Other	3,277,203.01	3,277,203.01	146,472.81	2,103,120.18	717,071.84	457,010.99	86.05%
Expense Total:	3,277,203.01	3,277,203.01	146,472.81	2,103,120.18	717,071.84	457,010.99	86.05%
Fund: 232 - Common II Surplus (Deficit):	-213,725.78	-213,725.78	49,912.42	535,286.60	-717,071.84	31,940.54	85.06%
Fund: 233 - Bridge Revenue	612,500.00	612,500.00	0.00	378,331.78	0.00	-234,168.22	61.77%
Revenue Surplus (Deficit):	612,500.00	612,500.00	0.00	378,331.78	0.00	-234,168.22	61.77%
Expense	110,500.00	110,500.00	0.00	38,829.00	13,000.00	58,671.00	46.90%
610 - Expenses - Other							

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	110,500.00	110,500.00	0.00	38,829.00	13,000.00	58,671.00	46.90%
Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	0.00	339,502.78	-13,000.00	-175,497.22	65.04%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	615,000.00	615,000.00	0.00	671,025.78	0.00	56,025.78	109.11%
Revenue Surplus (Deficit):	615,000.00	615,000.00	0.00	671,025.78	0.00	56,025.78	109.11%
Expense							
610 - Expenses - Other	9,500,000.00	9,500,000.00	1,110,990.08	3,637,146.11	1,566,445.67	4,296,408.22	54.77%
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	1,110,990.08	3,637,146.11	1,566,445.67	4,321,408.22	54.63%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	-1,110,990.08	-2,966,120.33	-1,566,445.67	4,377,434.00	50.87%
Fund: 241 - Assessment							
Revenue	1,319,276.60	1,319,276.60	879.35	1,256,557.74	0.00	-62,718.86	95.25%
Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	879.35	1,256,557.74	0.00	-62,718.86	95.25%
Expense							
600 - Expenses - Payroll	1,122,886.26	1,122,886.26	72,176.86	832,405.62	0.00	290,480.64	74.13%
610 - Expenses - Other	464,100.00	464,100.00	2,815.93	218,306.36	33,516.02	212,277.62	54.26%
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	74,992.79	1,050,711.98	33,516.02	502,758.26	68.32%
Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	-74,113.44	205,845.76	-33,516.02	440,039.40	-64.37%
Fund: 250 - LEST							
Revenue	3,282,000.00	3,282,000.00	277,074.39	3,042,221.67	0.00	-239,778.33	92.69%
Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	277,074.39	3,042,221.67	0.00	-239,778.33	92.69%
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	282,171.28	3,102,630.35	0.00	-77,630.35	102.57%
Expense Total:	3,025,000.00	3,025,000.00	282,171.28	3,102,630.35	0.00	-77,630.35	102.57%
Fund: 250 - LEST Surplus (Deficit):	257,000.00	257,000.00	-5,096.89	-60,408.68	0.00	-317,408.68	-23.51%
Fund: 255 - LERF							
Revenue	49,500.00	49,500.00	1,857.27	62,154.79	0.00	12,654.79	125.57%
Revenue Surplus (Deficit):	49,500.00	49,500.00	1,857.27	62,154.79	0.00	12,654.79	125.57%

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	140,000.00	140,000.00	0.00	39,000.00	0.00	101,000.00	27.86%
Expense Total:	140,000.00	140,000.00	0.00	39,000.00	0.00	101,000.00	27.86%
Fund: 255 - LERF Surplus (Deficit):	-90,500.00	-90,500.00	1,857.27	23,154.79	0.00	113,654.79	-25.59%
Fund: 256 - Building Capital Fund							
Revenue							
	4,002,500.00	4,210,550.00	0.00	4,655,579.40	0.00	445,029.40	110.57%
Revenue Surplus (Deficit):	4,002,500.00	4,210,550.00	0.00	4,655,579.40	0.00	445,029.40	110.57%
Expense							
610 - Expenses - Other	2,800,000.00	3,500,000.00	76,538.75	3,198,288.28	277,449.78	24,261.94	99.31%
Expense Total:	2,800,000.00	3,500,000.00	76,538.75	3,198,288.28	277,449.78	24,261.94	99.31%
Fund: 256 - Building Capital Fund Surplus (Deficit):	1,202,500.00	710,550.00	-76,538.75	1,457,291.12	-277,449.78	469,291.34	166.05%
Fund: 260 - P.A. Training							
Revenue							
	6,350.00	6,350.00	684.96	7,939.39	0.00	1,589.39	125.03%
Revenue Surplus (Deficit):	6,350.00	6,350.00	684.96	7,939.39	0.00	1,589.39	125.03%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	678.39	8,560.08	0.00	1,439.92	85.60%
Expense Total:	10,000.00	10,000.00	678.39	8,560.08	0.00	1,439.92	85.60%
Fund: 260 - P.A. Training Surplus (Deficit):	-3,650.00	-3,650.00	6.57	-620.69	0.00	3,029.31	17.01%
Fund: 265 - Delinquent Taxes							
Revenue							
	4,400.00	4,400.00	0.00	6,725.40	0.00	2,325.40	152.85%
Revenue Surplus (Deficit):	4,400.00	4,400.00	0.00	6,725.40	0.00	2,325.40	152.85%
Expense							
610 - Expenses - Other	7,500.00	7,500.00	576.03	3,653.62	0.00	3,846.38	48.71%
Expense Total:	7,500.00	7,500.00	576.03	3,653.62	0.00	3,846.38	48.71%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	-3,100.00	-3,100.00	-576.03	3,071.78	0.00	6,171.78	-99.09%
Fund: 268 - Adm. Handling Cost							
Revenue							
	400,600.00	400,600.00	23,475.53	285,226.53	0.00	-115,373.47	71.20%
Revenue Surplus (Deficit):	400,600.00	400,600.00	23,475.53	285,226.53	0.00	-115,373.47	71.20%
Expense							
610 - Expenses - Other	390,150.00	390,150.00	22,870.53	291,666.91	0.00	98,483.09	74.76%
Expense Total:	390,150.00	390,150.00	22,870.53	291,666.91	0.00	98,483.09	74.76%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	10,450.00	10,450.00	605.00	-6,440.38	0.00	-16,890.38	-61.63%

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 269 - Law Library							
Revenue							
	9,620.00	9,620.00	0.00	39,650.99	0.00	30,030.99	412.17%
Revenue Surplus (Deficit):	9,620.00	9,620.00	0.00	39,650.99	0.00	30,030.99	412.17%
Expense							
610 - Expenses - Other	20,000.00	20,000.00	0.00	12,419.21	0.00	7,580.79	62.10%
Expense Total:	20,000.00	20,000.00	0.00	12,419.21	0.00	7,580.79	62.10%
Fund: 269 - Law Library Surplus (Deficit):	-10,380.00	-10,380.00	0.00	27,231.78	0.00	37,611.78	-262.35%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	3,029.00	37,578.94	0.00	-181.06	99.52%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,029.00	37,578.94	0.00	-181.06	99.52%
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	3,029.00	26,817.58	0.00	71,057.58	-60.62%
Fund: 272 - Record Technology							
Revenue							
	135,000.00	135,000.00	10,388.92	143,459.41	0.00	8,459.41	106.27%
Revenue Surplus (Deficit):	135,000.00	135,000.00	10,388.92	143,459.41	0.00	8,459.41	106.27%
Expense							
610 - Expenses - Other	144,000.00	144,000.00	810.77	14,713.99	0.00	129,286.01	10.22%
Expense Total:	144,000.00	144,000.00	810.77	14,713.99	0.00	129,286.01	10.22%
Fund: 272 - Record Technology Surplus (Deficit):	-9,000.00	-9,000.00	9,578.15	128,745.42	0.00	137,745.42	-1,430.50%
Fund: 275 - Tax Maintenance							
Revenue							
	182,000.00	182,000.00	0.00	494,420.33	0.00	312,420.33	271.66%
Revenue Surplus (Deficit):	182,000.00	182,000.00	0.00	494,420.33	0.00	312,420.33	271.66%
Expense							
610 - Expenses - Other	249,200.00	249,200.00	0.00	394,165.67	0.00	-144,965.67	158.17%
Expense Total:	249,200.00	249,200.00	0.00	394,165.67	0.00	-144,965.67	158.17%
Fund: 275 - Tax Maintenance Surplus (Deficit):	-67,200.00	-67,200.00	0.00	100,254.66	0.00	167,454.66	-149.19%
Fund: 280 - Building Inspection							
Revenue							
	344,000.00	344,000.00	35,116.99	403,000.69	0.00	59,000.69	117.15%
Revenue Surplus (Deficit):	344,000.00	344,000.00	35,116.99	403,000.69	0.00	59,000.69	117.15%

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
600 - Expenses - Payroll	218,046.31	218,046.31	16,076.23	194,573.25	0.00	23,473.06	89.23%
610 - Expenses - Other	512,550.00	512,550.00	7,752.39	106,322.02	16,745.46	389,482.52	24.01%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	730,596.31	730,596.31	23,828.62	300,895.27	16,745.46	412,955.58	43.48%
Fund: 280 - Building Inspection Surplus (Deficit):	-386,596.31	-386,596.31	11,288.37	102,105.42	-16,745.46	471,956.27	-22.08%
Fund: 285 - County Elections Revenue							
	326,000.00	326,000.00	0.00	220,459.17	0.00	-105,540.83	67.63%
Revenue Surplus (Deficit):	326,000.00	326,000.00	0.00	220,459.17	0.00	-105,540.83	67.63%
Expense							
610 - Expenses - Other	324,000.00	324,000.00	0.00	205,642.74	0.00	118,357.26	63.47%
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	205,642.74	0.00	118,357.26	63.47%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	14,816.43	0.00	12,816.43	740.82%
Fund: 288 - Elections 5% Revenue							
	26,500.00	26,500.00	0.00	22,554.08	0.00	-3,945.92	85.11%
Revenue Surplus (Deficit):	26,500.00	26,500.00	0.00	22,554.08	0.00	-3,945.92	85.11%
Expense							
610 - Expenses - Other	16,350.00	16,350.00	0.00	260.00	0.00	16,090.00	1.59%
Expense Total:	16,350.00	16,350.00	0.00	260.00	0.00	16,090.00	1.59%
Fund: 288 - Elections 5% Surplus (Deficit):	10,150.00	10,150.00	0.00	22,294.08	0.00	12,144.08	219.65%
Fund: 289 - HAVA Revenue							
	65,480.00	65,480.00	0.00	86,315.83	0.00	20,835.83	131.82%
Revenue Surplus (Deficit):	65,480.00	65,480.00	0.00	86,315.83	0.00	20,835.83	131.82%
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	37,825.97	0.00	36,045.97	2,125.05%
Fund: 420 - Stone Hollow NID Revenue							
	22,630.00	22,630.00	0.00	19,158.88	0.00	-3,471.12	84.66%
Revenue Surplus (Deficit):	22,630.00	22,630.00	0.00	19,158.88	0.00	-3,471.12	84.66%
Expense							
610 - Expenses - Other	22,462.82	22,462.82	0.00	19,713.99	0.00	2,748.83	87.76%

Budget Report

For Fiscal: 2025 Period Ending: 11/30/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
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	-555.11	0.00	-722.29	-332.04%
Fund: 430 - River Downs West NID							
Revenue	41,800.00	41,800.00	0.00	40,255.24	0.00	-1,544.76	96.30%
Revenue Surplus (Deficit):	41,800.00	41,800.00	0.00	40,255.24	0.00	-1,544.76	96.30%
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	-3,420.41	0.00	-1,544.76	182.36%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue	629,975.00	629,975.00	0.00	628,486.85	0.00	-1,488.15	99.76%
Revenue Surplus (Deficit):	629,975.00	629,975.00	0.00	628,486.85	0.00	-1,488.15	99.76%
Expense							
610 - Expenses - Other	629,975.00	629,975.00	0.00	628,475.00	0.00	1,500.00	99.76%
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	628,475.00	0.00	1,500.00	99.76%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	11.85	0.00	11.85	0.00%
Fund: 560 - ARPA Funds							
Revenue	250,000.00	250,000.00	0.00	61,230.21	0.00	-188,769.79	24.49%
Revenue Surplus (Deficit):	250,000.00	250,000.00	0.00	61,230.21	0.00	-188,769.79	24.49%
Expense							
610 - Expenses - Other	2,640,000.00	2,640,000.00	19,898.54	1,994,124.25	603,795.91	42,079.84	98.41%
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	19,898.54	1,994,124.25	603,795.91	42,079.84	98.41%
Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-19,898.54	-1,932,894.04	-603,795.91	-146,689.95	106.14%
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,145,353.98	-5,435,971.27	-4,283,727.47	11,422,875.66	45.97%

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	277,717.03	-2,526,062.84	-790,737.37	4,240,526.06
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	-423,927.42	-2,739,072.35	0.00	228,427.65
205 - Federal Forfeiture I	-62,500.00	-62,500.00	16,786.08	26,128.31	0.00	88,628.31
208 - Law Enforcement Training	-3,000.00	-3,000.00	61.16	-2,120.82	0.00	879.18
210 - Civil Process	-32,900.00	-32,900.00	120.53	25,921.95	-1,180.97	57,640.98
212 - Inmate Prisoner Detainee S	-400.00	-400.00	1,348.42	14,384.66	-6,764.06	8,020.60
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	2,069.66	18,273.06	-1,335.00	102,480.97
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	-59.94	6,081.11	-1,296.00	11,785.11
221 - Road Sales Tax	578,000.00	578,000.00	118,811.40	867,159.09	0.00	289,159.09
222 - CART	104,000.00	104,000.00	174,538.24	572,606.49	0.00	468,606.49
231 - Common I	-204,525.00	-204,525.00	-101,882.19	246,933.69	-254,389.39	197,069.30
232 - Common II	-213,725.78	-213,725.78	49,912.42	535,286.60	-717,071.84	31,940.54
233 - Bridge	502,000.00	502,000.00	0.00	339,502.78	-13,000.00	-175,497.22
235 - Road & Bridge Capital Requi	-8,910,000.00	-8,910,000.00	-1,110,990.08	-2,966,120.33	-1,566,445.67	4,377,434.00
241 - Assessment	-267,709.66	-267,709.66	-74,113.44	205,845.76	-33,516.02	440,039.40
250 - LEST	257,000.00	257,000.00	-5,096.89	-60,408.68	0.00	-317,408.68
255 - LERF	-90,500.00	-90,500.00	1,857.27	23,154.79	0.00	113,654.79
256 - Building Capital Fund	1,202,500.00	710,550.00	-76,538.75	1,457,291.12	-277,449.78	469,291.34
260 - P.A. Training	-3,650.00	-3,650.00	6.57	-620.69	0.00	3,029.31
265 - Delinquent Taxes	-3,100.00	-3,100.00	-576.03	3,071.78	0.00	6,171.78
268 - Adm. Handling Cost	10,450.00	10,450.00	605.00	-6,440.38	0.00	-16,890.38
269 - Law Library	-10,380.00	-10,380.00	0.00	27,231.78	0.00	37,611.78
271 - Record Retention	-44,240.00	-44,240.00	3,029.00	26,817.58	0.00	71,057.58
272 - Record Technology	-9,000.00	-9,000.00	9,578.15	128,745.42	0.00	137,745.42
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	100,254.66	0.00	167,454.66
280 - Building Inspection	-386,596.31	-386,596.31	11,288.37	102,105.42	-16,745.46	471,956.27
285 - County Elections	2,000.00	2,000.00	0.00	14,816.43	0.00	12,816.43
288 - Elections 5%	10,150.00	10,150.00	0.00	22,294.08	0.00	12,144.08
289 - HAVA	1,780.00	1,780.00	0.00	37,825.97	0.00	36,045.97
420 - Stone Hollow NID	167.18	167.18	0.00	-555.11	0.00	-722.29
430 - River Downs West NID	-1,875.65	-1,875.65	0.00	-3,420.41	0.00	-1,544.76
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	11.85	0.00	11.85
560 - ARPA Funds	-2,390,000.00	-2,390,000.00	-19,898.54	-1,932,894.04	-603,795.91	-146,689.95
Report Surplus (Deficit):	-20,633,774.40	-21,142,574.40	-1,145,353.98	-5,435,971.27	-4,283,727.47	11,422,875.66



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	2,281.00	0.00	-2,281.00	-100.00%	679,707.60	716,698.64	36,991.04	5.44%
<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%	49,302.92	44,909.99	-4,392.93	-8.91%
<u>101-41310</u>	Sales Tax	494,417.57	504,304.11	9,886.54	2.00%	5,500,570.99	5,587,840.51	87,269.52	1.59%
<u>101-41311</u>	Marijuana Sales Tax	22,120.27	0.00	-22,120.27	-100.00%	237,724.26	234,822.97	-2,901.29	-1.22%
<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	952.13	0.00	-952.13	-100.00%	2,985.32	6,049.54	3,064.22	102.64%
<u>101-42290</u>	County Clerk Fees	665.09	843.61	178.52	26.84%	44,596.44	49,359.35	4,762.91	10.68%
<u>101-43111</u>	HIDTA Grant	1,628.16	1,558.17	-69.99	-4.30%	11,897.73	10,182.22	-1,715.51	-14.42%
<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	1,320.49	-379,903.94	-381,224.43	-28,869.92%	88,759.86	0.00	-88,759.86	-100.00%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	0.00	385,076.78	385,076.78	0.00%	333,130.66	714,441.03	381,310.37	114.46%
<u>101-43414</u>	VOCA Grant	0.00	0.00	0.00	0.00%	125,119.05	111,324.52	-13,794.53	-11.03%
<u>101-43415</u>	HB 224 Grant	907.49	9,366.22	8,458.73	932.10%	22,547.22	29,068.27	6,521.05	28.92%
<u>101-43416</u>	Miscellaneous Grants - Prosecutor	0.00	0.00	0.00	0.00%	62,178.95	0.00	-62,178.95	-100.00%
<u>101-43417</u>	Emergency Management Grants	0.00	0.00	0.00	0.00%	56,996.65	89,520.72	32,524.07	57.06%
<u>101-43419</u>	STOP Grant	6,531.85	15,236.45	8,704.60	133.26%	49,369.33	58,598.11	9,228.78	18.69%
<u>101-43421</u>	Juvenile	8,972.24	20,975.68	12,003.44	133.78%	112,546.37	101,535.16	-11,011.21	-9.78%
<u>101-43610</u>	Election Cost Reimbursement	0.00	0.00	0.00	0.00%	5,469.28	8,179.17	2,709.89	49.55%
<u>101-44110</u>	Associate Division I Fees	0.00	0.00	0.00	0.00%	123.00	185.10	62.10	50.49%
<u>101-44111</u>	Circuit Clerk Fees	6,214.96	8,019.93	1,804.97	29.04%	90,420.44	106,186.47	15,766.03	17.44%
<u>101-44115</u>	Associate Division II Fees	0.00	0.00	0.00	0.00%	267.00	69.00	-198.00	-74.16%
<u>101-44119</u>	Public Administrator Fees	1,330.00	3,701.25	2,371.25	178.29%	22,783.14	34,373.75	11,590.61	50.87%
<u>101-44120</u>	Recorder of Deeds Fees	31,670.50	33,020.50	1,350.00	4.26%	308,258.25	338,731.64	30,473.39	9.89%
<u>101-44130</u>	Planning & Development Fees	4,720.00	3,290.00	-1,430.00	-30.30%	61,253.17	50,376.33	-10,876.84	-17.76%
<u>101-44194</u>	Collector Commissions & Fees	8,879.10	0.00	-8,879.10	-100.00%	1,122,183.90	1,190,866.48	68,682.58	6.12%
<u>101-44224</u>	Fees for HB 2224	1,900.00	2,730.00	830.00	43.68%	21,882.00	25,448.50	3,566.50	16.30%
<u>101-44232</u>	Inmate Medical Fees	0.00	0.00	0.00	0.00%	10,126.80	2,590.22	-7,536.58	-74.42%
<u>101-44233</u>	Prisoner Board	2,068.90	231.00	-1,837.90	-88.83%	19,254.01	6,701.49	-12,552.52	-65.19%
<u>101-44235</u>	Criminal Costs	0.00	0.00	0.00	0.00%	434,225.91	98,988.22	-335,237.69	-77.20%
<u>101-44236</u>	Prisoner INS	118,418.96	96,975.00	-21,443.96	-18.11%	1,112,847.50	1,159,817.82	46,970.32	4.22%
<u>101-44290</u>	Sheriff's Fees	465.00	1,321.75	856.75	184.25%	5,682.00	8,010.75	2,328.75	40.98%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	310.00	310.00	0.00%	0.00	310.00	310.00	0.00%
<u>101-44413</u>	Recycle	0.00	451.35	451.35	0.00%	8,102.84	5,066.00	-3,036.84	-37.48%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-44631</u>	Child Support Reimbursement	0.00	46.45	46.45	0.00%	706.37	1,827.83	1,121.46	158.76%
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	179.49	179.49	0.00%	33,326.79	25,352.69	-7,974.10	-23.93%
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	1,017.10	1,017.10	0.00%	315,151.79	143,665.20	-171,486.59	-54.41%
<u>101-46611</u>	Interest	39,215.33	259.14	-38,956.19	-99.34%	595,772.80	321,344.24	-274,428.56	-46.06%
<u>101-47111</u>	K-9 Unit Donation	0.00	1,000.00	1,000.00	0.00%	0.00	2,200.00	2,200.00	0.00%
<u>101-48100</u>	Rent	11,220.00	0.00	-11,220.00	-100.00%	22,440.00	27,600.00	5,160.00	22.99%
<u>101-48101</u>	Miscellaneous Revenue	966.54	1,869.04	902.50	93.37%	47,948.17	100,927.19	52,979.02	110.49%
<u>101-48102</u>	Expense Reimbursement	19,305.28	468.67	-18,836.61	-97.57%	32,007.92	17,789.18	-14,218.74	-44.42%
<u>101-48103</u>	LAGERS - Health Department	3,053.05	7,660.27	4,607.22	150.91%	53,097.63	78,362.14	25,264.51	47.58%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	33,702.20	69,570.54	35,868.34	106.43%
<u>101-48105</u>	Expense Reimbursement-SHF	680.79	220.00	-460.79	-67.68%	52,862.80	18,219.40	-34,643.40	-65.53%
<u>101-48106</u>	287(g) Reimbursement - SHF	0.00	0.00	0.00	0.00%	0.00	220,020.00	220,020.00	0.00%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	12,353.63	9,808.03	-2,545.60	-20.61%	126,648.99	143,625.54	16,976.55	13.40%
<u>101-48300</u>	Insurance Reimbursement	0.00	0.00	0.00	0.00%	0.00	11,014.40	11,014.40	0.00%
<u>101-48310</u>	Sale of Assets	11,850.31	0.00	-11,850.31	-100.00%	11,921.19	17,439.31	5,518.12	46.29%
<u>101-49201</u>	Transfer In - Cole Reimbursement	212,208.54	676,078.93	463,870.39	218.59%	3,808,886.35	5,698,638.33	1,889,751.98	49.61%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	252,784.83	282,171.28	29,386.45	11.63%	3,112,124.29	3,102,630.35	-9,493.94	-0.31%
<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	0.00	0.00	0.00	0.00%	9,477,264.44	0.00	-9,477,264.44	-100.00%
Revenue Total:		1,279,102.01	1,688,286.26	409,184.25	31.99%	28,556,217.68	21,033,081.47	-7,523,136.21	-26.35%

Expense

Department: 010 - Commission

<u>101-010-51110</u>	Salary Elected Official - COMMISSION	26,085.60	17,912.08	8,173.52	31.33%	208,684.80	214,944.96	-6,260.16	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	3,654.45	19,898.52	-16,244.07	-444.50%	33,076.18	115,037.45	-81,961.27	-247.80%
<u>101-010-51210</u>	Health Insurance	1,040.84	2,772.98	-1,732.14	-166.42%	10,408.40	18,431.33	-8,022.93	-77.08%
<u>101-010-51220</u>	FICA	2,265.22	2,812.09	-546.87	-24.14%	18,201.83	25,046.12	-6,844.29	-37.60%
<u>101-010-51230</u>	Lagers	3,051.99	3,568.06	-516.07	-16.91%	25,184.46	29,420.02	-4,235.56	-16.82%
<u>101-010-51250</u>	Unemployment Insurance	18.61	8.04	10.57	56.80%	95.43	47.85	47.58	49.86%
<u>101-010-51260</u>	Workers' Compensation	0.00	65.98	-65.98	0.00%	547.80	177.16	370.64	67.66%
<u>101-010-52315</u>	Studies for County Improvement	0.00	0.00	0.00	0.00%	1,428.00	0.00	1,428.00	100.00%
<u>101-010-52432</u>	Computer Software Maintenance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	168.18	33.23	134.95	80.24%
<u>101-010-52500</u>	Dues	200.00	200.00	0.00	0.00%	51,310.00	50,810.00	500.00	0.97%
<u>101-010-52530</u>	Phone	121.90	87.65	34.25	28.10%	3,349.17	2,673.18	675.99	20.18%
<u>101-010-52580</u>	Mileage	0.00	0.00	0.00	0.00%	1,634.90	1,214.90	420.00	25.69%
<u>101-010-52590</u>	Training	50.00	432.00	-382.00	-764.00%	2,473.83	4,054.52	-1,580.69	-63.90%
<u>101-010-53600</u>	Office Expense	252.95	110.37	142.58	56.37%	4,419.07	4,729.09	-310.02	-7.02%
<u>101-010-53605</u>	Postage	133.86	0.74	133.12	99.45%	3,257.06	4,455.45	-1,198.39	-36.79%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	0.00	2,146.97	-2,146.97	0.00%
<u>101-010-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	604.94	0.00	604.94	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-010-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	31.32	0.00	31.32	100.00%
Department 010 - Commission Total:		36,875.42	47,868.51	-10,993.09	-29.81%	364,875.37	473,222.23	-108,346.86	-29.69%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	8,890.02	6,104.48	2,785.54	31.33%	71,120.16	73,253.76	-2,133.60	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	8,072.13	6,876.48	1,195.65	14.81%	85,742.77	98,522.85	-12,780.08	-14.91%
<u>101-020-51210</u>	Health Insurance	1,196.97	1,604.91	-407.94	-34.08%	19,177.48	20,214.37	-1,036.89	-5.41%
<u>101-020-51220</u>	FICA	1,279.87	979.38	300.49	23.48%	11,753.82	12,981.57	-1,227.75	-10.45%
<u>101-020-51230</u>	Lagers	1,984.58	1,557.70	426.88	21.51%	17,211.53	18,135.81	-924.28	-5.37%
<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	19.90	-19.90	0.00%	247.92	58.22	189.70	76.52%
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	275.00	-275.00	0.00%	9,054.75	9,955.35	-900.60	-9.95%
<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	136.99	105.59	31.40	22.92%	1,471.90	1,505.66	-33.76	-2.29%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	299.36	114.52	184.84	61.75%
<u>101-020-52590</u>	Training	0.00	0.00	0.00	0.00%	3,768.74	3,914.89	-146.15	-3.88%
<u>101-020-53600</u>	Office Expense	531.65	683.45	-151.80	-28.55%	5,609.33	4,291.01	1,318.32	23.50%
<u>101-020-53605</u>	Postage	52.31	74.26	-21.95	-41.96%	962.26	586.18	376.08	39.08%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	655.17	839.99	-184.82	-28.21%
Department 020 - County Clerk Total:		22,144.52	18,281.15	3,863.37	17.45%	228,283.55	245,494.60	-17,211.05	-7.54%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	15,115.93	7,227.29	7,888.64	52.19%	84,511.34	81,468.98	3,042.36	3.60%
<u>101-030-51210</u>	Health Insurance	1,405.13	1,113.69	291.44	20.74%	13,088.56	12,408.83	679.73	5.19%
<u>101-030-51220</u>	FICA	1,147.54	544.43	603.11	52.56%	6,395.04	6,138.75	256.29	4.01%
<u>101-030-51230</u>	Lagers	1,768.55	867.28	901.27	50.96%	9,887.81	9,776.24	111.57	1.13%
<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	20.47	-20.47	0.00%	300.58	70.17	230.41	76.66%
<u>101-030-52312</u>	Canvassing	0.00	0.00	0.00	0.00%	24,956.85	9,719.34	15,237.51	61.06%
<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	158.94	105.59	53.35	33.57%	1,547.90	1,505.66	42.24	2.73%
<u>101-030-53600</u>	Office Expense	250.80	357.55	-106.75	-42.56%	2,788.71	3,693.59	-904.88	-32.45%
<u>101-030-53605</u>	Postage	1,486.51	1,292.20	194.31	13.07%	9,860.18	9,629.39	230.79	2.34%
<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:		21,333.40	11,528.50	9,804.90	45.96%	153,742.54	135,742.94	17,999.60	11.71%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	31,095.17	21,049.54	10,045.63	32.31%	247,821.58	249,919.27	-2,097.69	-0.85%
<u>101-040-51210</u>	Health Insurance	2,602.10	2,718.60	-116.50	-4.48%	28,623.10	29,482.43	-859.33	-3.00%
<u>101-040-51220</u>	FICA	2,343.72	1,547.32	796.40	33.98%	18,572.78	18,517.38	55.40	0.30%
<u>101-040-51230</u>	Lagers	3,638.15	2,525.95	1,112.20	30.57%	28,995.10	29,990.30	-995.20	-3.43%
<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	940.14	-940.14	0.00%	12,572.37	2,925.98	9,646.39	76.73%
<u>101-040-51270</u>	Uniforms	145.36	1,597.70	-1,452.34	-999.13%	2,378.88	3,198.41	-819.53	-34.45%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-52410</u>	Utilities	10,133.17	2,363.75	7,769.42	76.67%	364,702.41	382,486.65	-17,784.24	-4.88%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	22.96	0.00	22.96	100.00%	3,746.81	10,488.66	-6,741.85	-179.94%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	558.88	0.00	558.88	100.00%	1,539.74	2,839.91	-1,300.17	-84.44%
<u>101-040-52438</u>	Building Repairs & Maintenance	36,580.30	3,827.72	32,752.58	89.54%	179,508.85	153,677.05	25,831.80	14.39%
<u>101-040-52439</u>	Elevator Maintenance	1,905.00	4,888.82	-2,983.82	-156.63%	32,667.39	24,324.00	8,343.39	25.54%
<u>101-040-52530</u>	Phone	55.98	0.00	55.98	100.00%	578.88	557.82	21.06	3.64%
<u>101-040-52590</u>	Training	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	100.00%
<u>101-040-53600</u>	Office Expense	24.38	14.65	9.73	39.91%	829.31	751.06	78.25	9.44%
<u>101-040-53610</u>	Custodian Supplies	6,212.14	1,280.99	4,931.15	79.38%	31,299.29	23,005.30	8,293.99	26.50%
<u>101-040-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,420.43	0.00	1,420.43	100.00%
<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	484.92	526.49	-41.57	-8.57%	7,146.01	6,925.45	220.56	3.09%
<u>101-040-54750</u>	Equipment	0.00	1,448.94	-1,448.94	0.00%	3,552.46	7,384.98	-3,832.52	-107.88%
Department 040 - Facilities Management Total:		95,802.23	44,730.61	51,071.62	53.31%	966,525.40	946,625.19	19,900.21	2.06%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	15,083.07	10,224.86	4,858.21	32.21%	117,679.58	121,545.86	-3,866.28	-3.29%
<u>101-050-51120</u>	Salary Other-Sheriff	591,138.38	428,908.21	162,230.17	27.44%	4,517,290.46	4,877,481.14	-360,190.68	-7.97%
<u>101-050-51210</u>	Health Insurance	46,317.40	45,672.50	644.90	1.39%	459,010.67	490,585.91	-31,575.24	-6.88%
<u>101-050-51220</u>	FICA	45,270.48	32,647.11	12,623.37	27.88%	343,819.62	371,109.92	-27,290.30	-7.94%
<u>101-050-51230</u>	Lagers	56,938.29	43,858.12	13,080.17	22.97%	419,273.85	509,666.23	-90,392.38	-21.56%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	310.00	-310.00	0.00%	0.00	2,488.10	-2,488.10	0.00%
<u>101-050-51250</u>	Unemployment Insurance	203.49	85.96	117.53	57.76%	6,273.25	3,108.37	3,164.88	50.45%
<u>101-050-51260</u>	Workers' Compensation	0.00	17,677.77	-17,677.77	0.00%	194,131.07	49,819.52	144,311.55	74.34%
<u>101-050-51270</u>	Uniforms	2,478.12	6,286.83	-3,808.71	-153.69%	35,028.69	39,723.43	-4,694.74	-13.40%
<u>101-050-51280</u>	Staff Meals- Jail	131.91	135.52	-3.61	-2.74%	1,223.85	1,215.40	8.45	0.69%
<u>101-050-52300</u>	Legal Fees	1,000.00	0.00	1,000.00	100.00%	6,473.50	216.00	6,257.50	96.66%
<u>101-050-52331</u>	Inmate Medical	58,769.82	60,972.30	-2,202.48	-3.75%	669,216.59	670,695.30	-1,478.71	-0.22%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	4,950.00	-4,950.00	0.00%	0.00	4,950.00	-4,950.00	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	497.70	487.63	10.07	2.02%	11,944.53	8,575.81	3,368.72	28.20%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	10,830.94	5,570.70	5,260.24	48.57%	123,443.17	132,389.43	-8,946.26	-7.25%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	4,240.00	1,025.00	3,215.00	75.83%	53,518.80	48,325.00	5,193.80	9.70%
<u>101-050-52517</u>	Media Services	2,500.00	0.00	2,500.00	100.00%	2,500.00	5,000.00	-2,500.00	-100.00%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	233,359.63	363,456.34	-130,096.71	-55.75%
<u>101-050-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	52,652.31	160,321.67	-107,669.36	-204.49%
<u>101-050-52530</u>	Phone	3,811.21	4,591.50	-780.29	-20.47%	79,472.90	55,429.02	24,043.88	30.25%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	3,176.42	0.00	3,176.42	100.00%
<u>101-050-53600</u>	Office Expense	1,749.68	956.82	792.86	45.31%	23,345.26	28,742.80	-5,397.54	-23.12%
<u>101-050-53605</u>	Postage	83.76	629.23	-545.47	-651.23%	2,194.70	2,505.65	-310.95	-14.17%
<u>101-050-53610</u>	Enforcement Supplies	57,654.68	181.13	57,473.55	99.69%	70,770.19	15,151.08	55,619.11	78.59%
<u>101-050-53612</u>	Jail Supplies	1,336.36	1,846.59	-510.23	-38.18%	13,554.98	14,476.74	-921.76	-6.80%
<u>101-050-53616</u>	Other Grant Expense	98,589.29	3,691.00	94,898.29	96.26%	430,366.05	433,418.81	-3,052.76	-0.71%
<u>101-050-53617</u>	Investigative Expense	485.00	2,569.22	-2,084.22	-429.74%	14,633.74	8,404.62	6,229.12	42.57%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-050-53618</u>	Small Equipment	2,777.28	474.22	2,303.06	82.93%	64,864.43	37,855.98	27,008.45	41.64%
<u>101-050-53626</u>	Fuel Expense	15,981.74	19,989.98	-4,008.24	-25.08%	177,246.08	192,277.66	-15,031.58	-8.48%
<u>101-050-53635</u>	Prisoner Food & Board	55,153.89	62,819.24	-7,665.35	-13.90%	448,227.71	491,675.50	-43,447.79	-9.69%
<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	6,141.96	17.50	6,124.46	99.72%	208,371.54	210,145.37	-1,773.83	-0.85%
<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	3,836.56	0.00	3,836.56	100.00%	88,503.00	65,674.96	22,828.04	25.79%
<u>101-050-57509</u>	Fees for HB 2224	1,890.00	2,730.00	-840.00	-44.44%	21,872.00	24,308.50	-2,436.50	-11.14%
<u>101-050-57800</u>	K-9 Unit Expense	347.80	221.85	125.95	36.21%	4,104.41	4,304.28	-199.87	-4.87%
Department 050 - Sheriff Total:		1,085,238.81	759,530.79	325,708.02	30.01%	8,916,806.99	10,328,712.93	-1,411,905.94	-15.83%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	8,890.02	6,104.48	2,785.54	31.33%	71,120.16	73,253.76	-2,133.60	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	8,012.16	3,017.21	4,994.95	62.34%	44,213.01	38,634.35	5,578.66	12.62%
<u>101-060-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	11,449.24	11,961.84	-512.60	-4.48%
<u>101-060-51220</u>	FICA	1,232.23	639.74	592.49	48.08%	8,154.21	7,920.71	233.50	2.86%
<u>101-060-51230</u>	Lagers	1,645.20	1,094.60	550.60	33.47%	13,161.60	11,837.64	1,323.96	10.06%
<u>101-060-51250</u>	Unemployment Insurance	15.00	0.00	15.00	100.00%	67.77	25.07	42.70	63.01%
<u>101-060-51260</u>	Workers' Compensation	0.00	19.34	-19.34	0.00%	256.75	56.56	200.19	77.97%
<u>101-060-52500</u>	Dues	0.00	0.00	0.00	0.00%	460.00	500.00	-40.00	-8.70%
<u>101-060-52522</u>	Bond	6,000.00	0.00	6,000.00	100.00%	6,000.00	0.00	6,000.00	100.00%
<u>101-060-52530</u>	Phone	49.01	0.00	49.01	100.00%	538.61	392.68	145.93	27.09%
<u>101-060-52580</u>	Mileage	0.00	0.00	0.00	0.00%	0.00	54.46	-54.46	0.00%
<u>101-060-52590</u>	Training	254.84	0.00	254.84	100.00%	756.44	494.88	261.56	34.58%
<u>101-060-53600</u>	Office Expense	227.59	39.99	187.60	82.43%	1,459.16	1,842.63	-383.47	-26.28%
<u>101-060-53605</u>	Postage	307.46	371.13	-63.67	-20.71%	1,439.98	1,708.35	-268.37	-18.64%
Department 060 - Treasurer Total:		27,674.35	12,373.93	15,300.42	55.29%	159,076.93	148,682.93	10,394.00	6.53%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	8,890.02	6,104.48	2,785.54	31.33%	71,120.16	73,253.76	-2,133.60	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	19,665.17	16,164.34	3,500.83	17.80%	146,941.03	177,042.62	-30,101.59	-20.49%
<u>101-070-51210</u>	Health Insurance	1,561.26	2,718.60	-1,157.34	-74.13%	19,298.47	25,554.84	-6,256.37	-32.42%
<u>101-070-51220</u>	FICA	2,162.53	1,671.33	491.20	22.71%	16,316.83	18,816.20	-2,499.37	-15.32%
<u>101-070-51230</u>	Lagers	2,762.89	1,984.34	778.55	28.18%	21,291.67	25,019.31	-3,727.64	-17.51%
<u>101-070-51250</u>	Unemployment Insurance	26.10	6.35	19.75	75.67%	284.08	169.63	114.45	40.29%
<u>101-070-51260</u>	Workers' Compensation	0.00	40.95	-40.95	0.00%	483.04	124.57	358.47	74.21%
<u>101-070-52530</u>	Phone	170.92	102.80	68.12	39.85%	1,547.52	1,129.95	417.57	26.98%
<u>101-070-53605</u>	Postage	117.41	662.02	-544.61	-463.85%	8,921.86	13,003.08	-4,081.22	-45.74%
<u>101-070-54756</u>	Computer Software	36,000.00	0.00	36,000.00	100.00%	36,000.00	0.00	36,000.00	100.00%
Department 070 - Collector Total:		71,356.30	29,455.21	41,901.09	58.72%	322,204.66	334,113.96	-11,909.30	-3.70%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	8,890.02	6,104.48	2,785.54	31.33%	71,120.16	73,253.76	-2,133.60	-3.00%

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		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	16,034.16	10,999.19	5,034.97	31.40%	128,855.28	131,977.51	-3,122.23	-2.42%
<u>101-090-51210</u>	Health Insurance	2,081.68	2,174.88	-93.20	-4.48%	22,898.48	22,697.77	200.71	0.88%
<u>101-090-51220</u>	FICA	1,872.40	1,273.57	598.83	31.98%	14,908.36	15,328.10	-419.74	-2.82%
<u>101-090-51230</u>	Lagers	2,708.04	1,836.16	871.88	32.20%	21,621.96	22,303.74	-681.78	-3.15%
<u>101-090-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	211.18	107.90	103.28	48.91%
<u>101-090-51260</u>	Workers' Compensation	0.00	35.83	-35.83	0.00%	457.97	105.05	352.92	77.06%
Department 090 - Recorder Total:		31,586.30	22,424.11	9,162.19	29.01%	260,073.39	265,773.83	-5,700.44	-2.19%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	2,080.00	1,680.00	400.00	19.23%	17,312.25	14,187.10	3,125.15	18.05%
<u>101-110-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	800.00	0.00	800.00	100.00%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,200.74	1,832.00	-631.26	-52.57%
<u>101-110-52500</u>	Dues	0.00	0.00	0.00	0.00%	2,941.40	2,378.95	562.45	19.12%
<u>101-110-52515</u>	Jury Expense	5,992.72	5,005.03	987.69	16.48%	36,266.42	45,378.13	-9,111.71	-25.12%
<u>101-110-52517</u>	Pretrial Services	9,986.05	26,239.75	-16,253.70	-162.76%	87,966.14	125,164.90	-37,198.76	-42.29%
<u>101-110-52530</u>	Phone	875.57	513.77	361.80	41.32%	11,428.68	10,783.38	645.30	5.65%
<u>101-110-52580</u>	Mileage	345.84	347.90	-2.06	-0.60%	1,006.69	2,376.64	-1,369.95	-136.08%
<u>101-110-52590</u>	Training	776.86	352.90	423.96	54.57%	10,535.97	10,877.00	-341.03	-3.24%
<u>101-110-53600</u>	Office Expense	2,825.72	2,512.81	312.91	11.07%	42,699.62	38,045.90	4,653.72	10.90%
<u>101-110-53605</u>	Postage	289.70	2,585.82	-2,296.12	-792.59%	9,339.89	11,568.57	-2,228.68	-23.86%
<u>101-110-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	5,024.84	5,535.39	-510.55	-10.16%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	190.38	7,734.12	-7,543.74	-3,962.46%
<u>101-110-57507</u>	Court Costs	1,433.57	2,805.43	-1,371.86	-95.70%	18,526.09	13,760.24	4,765.85	25.73%
Department 110 - Consolidated Courts Total:		24,606.03	42,043.41	-17,437.38	-70.87%	245,239.11	289,622.32	-44,383.21	-18.10%
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%	8,800.00	8,800.00	0.00	0.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	2,834.00	3,333.00	-499.00	-17.61%	31,174.00	36,663.00	-5,489.00	-17.61%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	916.66	1,213.33	-296.67	-32.36%	10,083.26	13,346.63	-3,263.37	-32.36%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	9,566.00	9,519.00	47.00	0.49%	100,163.00	99,338.00	825.00	0.82%
<u>101-121-52310</u>	Consultant	2,162.88	2,160.90	1.98	0.09%	23,861.15	23,788.05	73.10	0.31%
<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	97.52	58.60	38.92	39.91%	1,071.74	996.29	75.45	7.04%
<u>101-121-52590</u>	Training	0.00	211.01	-211.01	0.00%	288.68	568.80	-280.12	-97.03%
<u>101-121-53600</u>	Office Expense	0.00	29.23	-29.23	0.00%	416.50	569.77	-153.27	-36.80%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	34.55	167.95	-133.40	-386.11%
<u>101-121-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	116.47	1,314.96	-1,198.49	-1,029.01%
Department 121 - 38th Circuit Associate Division No. 1 Total:		16,377.06	17,325.07	-948.01	-5.79%	176,419.35	185,963.45	-9,544.10	-5.41%
Department: 122 - 38th Circuit Associate Division No. 2									
<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	121.90	73.25	48.65	39.91%	1,339.65	1,245.35	94.30	7.04%
<u>101-122-52580</u>	Mileage	0.00	295.40	-295.40	0.00%	81.74	401.51	-319.77	-391.20%
<u>101-122-52590</u>	Training	0.00	0.00	0.00	0.00%	324.66	0.00	324.66	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	93.50	297.21	-203.71	-217.87%
<u>101-122-53605</u>	Postage	0.00	8.88	-8.88	0.00%	0.00	57.09	-57.09	0.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		121.90	377.53	-255.63	-209.70%	2,258.00	2,411.16	-153.16	-6.78%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	8,890.02	6,104.48	2,785.54	31.33%	71,120.16	73,253.76	-2,133.60	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	9,061.44	5,681.78	3,379.66	37.30%	72,395.76	58,868.08	13,527.68	18.69%
<u>101-130-51210</u>	Health Insurance	1,561.26	1,087.44	473.82	30.35%	17,173.86	11,961.84	5,212.02	30.35%
<u>101-130-51220</u>	FICA	1,307.62	820.82	486.80	37.23%	10,256.70	9,486.97	769.73	7.50%
<u>101-130-51230</u>	Lagers	2,100.33	1,414.36	685.97	32.66%	16,791.42	13,013.61	3,777.81	22.50%
<u>101-130-51250</u>	Unemployment Insurance	0.00	3.07	-3.07	0.00%	105.63	83.29	22.34	21.15%
<u>101-130-51260</u>	Workers' Compensation	0.00	25.02	-25.02	0.00%	3,687.35	69.76	3,617.59	98.11%
<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	97.52	58.60	38.92	39.91%	1,071.74	1,381.28	-309.54	-28.88%
<u>101-130-52590</u>	Training	387.00	0.00	387.00	100.00%	887.00	425.57	461.43	52.02%
<u>101-130-53600</u>	Office Expense	-47.00	124.55	-171.55	-365.00%	2,064.85	2,662.78	-597.93	-28.96%
<u>101-130-53605</u>	Postage	71.91	211.95	-140.04	-194.74%	783.05	941.00	-157.95	-20.17%
<u>101-130-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	833.47	532.43	301.04	36.12%
Department 130 - Public Administrator Total:		23,430.10	15,532.07	7,898.03	33.71%	197,232.01	175,273.42	21,958.59	11.13%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	18,853.86	12,781.08	6,072.78	32.21%	147,099.62	151,932.45	-4,832.83	-3.29%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	179,057.79	131,396.19	47,661.60	26.62%	1,298,644.17	1,563,677.58	-265,033.41	-20.41%
<u>101-140-51210</u>	Health Insurance	11,969.66	13,321.14	-1,351.48	-11.29%	121,653.77	140,279.76	-18,625.99	-15.31%
<u>101-140-51220</u>	FICA	14,752.70	10,652.37	4,100.33	27.79%	106,221.69	126,551.98	-20,330.29	-19.14%
<u>101-140-51230</u>	Lagers	21,792.72	16,707.66	5,085.06	23.33%	156,120.06	197,211.93	-41,091.87	-26.32%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	0.00	1,292.00	100.00%	14,212.00	12,920.00	1,292.00	9.09%
<u>101-140-51250</u>	Unemployment Insurance	10.75	9.59	1.16	10.79%	1,497.07	798.77	698.30	46.64%
<u>101-140-51260</u>	Workers' Compensation	0.00	718.33	-718.33	0.00%	7,822.07	2,084.14	5,737.93	73.36%
<u>101-140-52345</u>	Witness & Reporter Expense	3,773.80	1,924.75	1,849.05	49.00%	17,086.87	33,991.88	-16,905.01	-98.94%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	712.45	0.00	712.45	100.00%	776.95	235.32	541.63	69.71%
<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	909.13	597.76	311.37	34.25%	13,349.07	12,495.32	853.75	6.40%
<u>101-140-53600</u>	Office Expense	1,457.59	616.88	840.71	57.68%	11,590.21	12,052.74	-462.53	-3.99%
<u>101-140-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	15.80	-15.80	0.00%
<u>101-140-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	4,355.81	1,099.60	3,256.21	74.76%
<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%	45.13	26.00	19.13	42.39%
<u>101-140-54752</u>	Vehicle Purchases	0.00	0.00	0.00	0.00%	10,000.00	0.00	10,000.00	100.00%
<u>101-140-54756</u>	Computer Software	0.00	5,600.00	-5,600.00	0.00%	40,879.70	43,897.50	-3,017.80	-7.38%
<u>101-140-57583</u>	Child Abuse Team Grant	0.00	0.00	0.00	0.00%	58,898.37	0.00	58,898.37	100.00%
Department 140 - Prosecuting Attorney Total:		254,582.45	194,325.75	60,256.70	23.67%	2,015,940.76	2,305,905.09	-289,964.33	-14.38%

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		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	21,053.20	11,326.42	9,726.78	46.20%	162,109.75	154,418.56	7,691.19	4.74%
<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%	21,597.43	20,661.36	936.07	4.33%
<u>101-150-51220</u>	FICA	1,554.88	808.80	746.08	47.98%	11,796.39	11,156.88	639.51	5.42%
<u>101-150-51230</u>	Lagers	2,372.53	1,324.12	1,048.41	44.19%	17,860.86	17,940.75	-79.89	-0.45%
<u>101-150-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	256.35	100.30	156.05	60.87%
<u>101-150-51260</u>	Workers' Compensation	0.00	523.25	-523.25	0.00%	9,010.95	1,517.14	7,493.81	83.16%
<u>101-150-51270</u>	Uniforms	113.98	0.00	113.98	100.00%	4,825.10	2,749.79	2,075.31	43.01%
<u>101-150-52300</u>	Legal Fees	2,500.00	2,500.00	0.00	0.00%	27,844.00	27,861.00	-17.00	-0.06%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	240.00	3,400.00	-3,160.00	-1,316.67%	8,730.00	12,165.00	-3,435.00	-39.35%
<u>101-150-52322</u>	OSCA Grant	0.00	0.00	0.00	0.00%	3,010.00	0.00	3,010.00	100.00%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	5,714.96	1,994.72	3,720.24	65.10%
<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	389.34	233.66	155.68	39.99%	12,420.37	10,902.09	1,518.28	12.22%
<u>101-150-52585</u>	Travel	0.00	2,942.71	-2,942.71	0.00%	1,687.39	11,363.26	-9,675.87	-573.42%
<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	1,255.37	2,915.52	-1,660.15	-132.24%	11,963.93	9,962.27	2,001.66	16.73%
<u>101-150-53605</u>	Postage	18.06	281.18	-263.12	-1,456.92%	477.66	595.82	-118.16	-24.74%
<u>101-150-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	899.99	2,819.80	-1,919.81	-213.31%
<u>101-150-53626</u>	Fuel Expense	621.70	631.57	-9.87	-1.59%	4,702.38	5,338.26	-635.88	-13.52%
<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%	93,035.25	93,035.25	0.00	0.00%
Department 150 - Juvenile Office Total:		40,658.49	36,976.14	3,682.35	9.06%	405,173.74	389,277.25	15,896.49	3.92%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	8,674.02	5,956.16	2,717.86	31.33%	69,392.16	71,473.92	-2,081.76	-3.00%
<u>101-160-51130</u>	Contract Services	500.00	800.00	-300.00	-60.00%	8,100.00	9,550.00	-1,450.00	-17.90%
<u>101-160-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	5,724.62	5,980.92	-256.30	-4.48%
<u>101-160-51220</u>	FICA	626.90	417.26	209.64	33.44%	4,905.35	5,045.50	-140.15	-2.86%
<u>101-160-51230</u>	Lagers	1,014.87	714.74	300.13	29.57%	8,118.96	8,576.88	-457.92	-5.64%
<u>101-160-51260</u>	Workers' Compensation	0.00	26.16	-26.16	0.00%	162.12	75.28	86.84	53.57%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	37.26	0.00	37.26	100.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	21,265.00	0.00	21,265.00	100.00%	60,445.00	86,204.00	-25,759.00	-42.62%
<u>101-160-52522</u>	Bond	400.00	0.00	400.00	100.00%	400.00	0.00	400.00	100.00%
<u>101-160-52530</u>	Phone	0.00	29.55	-29.55	0.00%	444.40	512.67	-68.27	-15.36%
<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%	1,642.89	0.00	1,642.89	100.00%
<u>101-160-53626</u>	Fuel Expense	46.54	17.57	28.97	62.25%	360.66	315.80	44.86	12.44%
Department 160 - Coroner Total:		33,047.75	8,505.16	24,542.59	74.26%	159,733.42	189,384.97	-29,651.55	-18.56%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
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	270.00	300.00	-30.00	-11.11%	7,992.00	8,300.00	-308.00	-3.85%
<u>101-170-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	1,295.00	7,553.96	-6,258.96	-483.32%
<u>101-170-52301</u>	County Counselor	10,416.67	0.00	10,416.67	100.00%	114,583.37	104,166.70	10,416.67	9.09%
<u>101-170-52305</u>	Audit	0.00	0.00	0.00	0.00%	0.00	41,000.00	-41,000.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	555.80	-555.80	0.00%	1,884.98	661.91	1,223.07	64.89%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	60,000.00	5,845.00	54,155.00	90.26%
<u>101-170-52431</u>	Computer Hardware Maintenance	11,873.81	3,008.66	8,865.15	74.66%	125,505.02	212,301.35	-86,796.33	-69.16%
<u>101-170-52432</u>	Computer Software	1,025.00	1,050.00	-25.00	-2.44%	83,845.40	228,318.30	-144,472.90	-172.31%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	2,184.22	0.00	2,184.22	100.00%	18,935.68	12,573.92	6,361.76	33.60%
<u>101-170-52500</u>	Organizational Dues	2,754.00	330.00	2,424.00	88.02%	42,734.45	36,926.49	5,807.96	13.59%
<u>101-170-52510</u>	BOE Board Meetings	0.00	0.00	0.00	0.00%	75.00	125.00	-50.00	-66.67%
<u>101-170-52516</u>	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	23,984.01	-23,984.01	0.00%
<u>101-170-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	132,131.44	185,932.66	-53,801.22	-40.72%
<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	10,632.25	11,351.67	-719.42	-6.77%	118,537.92	128,285.95	-9,748.03	-8.22%
<u>101-170-52540</u>	Publication Costs	155.91	188.01	-32.10	-20.59%	4,039.92	4,778.44	-738.52	-18.28%
<u>101-170-53618</u>	Small Equipment	0.00	2,600.50	-2,600.50	0.00%	2,906.00	3,043.82	-137.82	-4.74%
<u>101-170-54700</u>	Land, Bldgs & Improvements	-2,532.71	0.00	-2,532.71	-100.00%	188,756.29	575,720.29	-386,964.00	-205.01%
<u>101-170-54750</u>	Equipment	0.00	0.00	0.00	0.00%	99,770.85	49,645.50	50,125.35	50.24%
<u>101-170-54755</u>	Computer Hardware	1,543.05	0.00	1,543.05	100.00%	1,543.05	4,642.80	-3,099.75	-200.88%
<u>101-170-57506</u>	ELECTIONS	1,864.69	1,439.71	424.98	22.79%	114,177.81	68,574.89	45,602.92	39.94%
<u>101-170-57582</u>	ARPA Expenses	0.00	0.00	0.00	0.00%	351,627.07	0.00	351,627.07	100.00%
<u>101-170-57800</u>	Misc	1,109.73	-349.49	1,459.22	131.49%	28,746.59	22,031.98	6,714.61	23.36%
<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	40,036.91	0.00	40,036.91	100.00%	40,036.91	111,132.53	-71,095.62	-177.58%
Department 170 - County Misc & Operations Total:		81,333.53	20,474.86	60,858.67	74.83%	1,587,840.74	1,903,654.22	-315,813.48	-19.89%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	6,870.83	0.00	0.00%	75,579.13	75,579.13	0.00	0.00%
Department 180 - University Extension Total:		6,870.83	6,870.83	0.00	0.00%	75,579.13	75,579.13	0.00	0.00%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	18,519.28	12,565.02	5,954.26	32.15%	145,800.37	150,387.22	-4,586.85	-3.15%
<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%	16,653.44	17,942.76	-1,289.32	-7.74%
<u>101-190-51220</u>	FICA	1,390.09	911.38	478.71	34.44%	10,867.06	10,962.69	-95.63	-0.88%
<u>101-190-51230</u>	Lagers	2,166.75	1,507.79	658.96	30.41%	17,048.97	18,040.98	-992.01	-5.82%
<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	262.76	-262.76	0.00%	3,228.18	761.35	2,466.83	76.42%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	145.61	642.53	-496.92	-341.27%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<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	294.32	176.06	118.26	40.18%	5,875.89	5,014.32	861.57	14.66%
<u>101-190-52590</u>	Training	100.00	0.00	100.00	100.00%	899.33	3,367.32	-2,467.99	-274.43%
<u>101-190-53600</u>	Office Expense	1,021.74	180.00	841.74	82.38%	7,303.41	5,145.46	2,157.95	29.55%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	14.59	0.74	13.85	94.93%
<u>101-190-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	1,672.69	31,464.25	-29,791.56	-1,781.06%
<u>101-190-53618</u>	Small Equipment	0.00	1,324.98	-1,324.98	0.00%	284.43	1,878.72	-1,594.29	-560.52%
<u>101-190-53626</u>	Fuel Expense	245.70	173.19	72.51	29.51%	2,622.11	2,160.00	462.11	17.62%
<u>101-190-54750</u>	Equipment	0.00	0.00	0.00	0.00%	6,415.85	0.00	6,415.85	100.00%
Department 190 - Emergency Management Total:		25,299.14	18,732.34	6,566.80	25.96%	231,990.35	270,995.21	-39,004.86	-16.81%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	28,125.58	22,530.11	5,595.47	19.89%	228,618.54	267,873.38	-39,254.84	-17.17%
<u>101-200-51210</u>	Health Insurance	2,185.76	2,827.35	-641.59	-29.35%	25,864.83	29,741.48	-3,876.65	-14.99%
<u>101-200-51220</u>	FICA	2,134.27	1,692.99	441.28	20.68%	17,308.76	20,213.03	-2,904.27	-16.78%
<u>101-200-51230</u>	Lagers	2,799.05	2,703.62	95.43	3.41%	24,811.43	28,684.00	-3,872.57	-15.61%
<u>101-200-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	349.55	155.51	194.04	55.51%
<u>101-200-51260</u>	Workers' Compensation	0.00	201.33	-201.33	0.00%	2,434.34	594.20	1,840.14	75.59%
<u>101-200-52342</u>	GIS	0.00	0.00	0.00	0.00%	4,375.00	9,260.00	-4,885.00	-111.66%
<u>101-200-52343</u>	Stormwater	0.00	0.00	0.00	0.00%	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%	1,336.80	1,310.00	26.80	2.00%
<u>101-200-52510</u>	BOA Board Meetings	0.00	0.00	0.00	0.00%	1,550.00	1,224.99	325.01	20.97%
<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	0.00	0.00	0.00	0.00%	636.00	0.00	636.00	100.00%
<u>101-200-52530</u>	Phone	121.90	73.25	48.65	39.91%	1,784.05	1,879.20	-95.15	-5.33%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	285.26	325.00	-39.74	-13.93%
<u>101-200-53600</u>	Office Expense	582.23	578.26	3.97	0.68%	7,516.51	5,595.14	1,921.37	25.56%
<u>101-200-53605</u>	Postage	1,508.00	0.00	1,508.00	100.00%	7,669.26	5,076.22	2,593.04	33.81%
<u>101-200-53618</u>	Small Equipment	194.64	0.00	194.64	100.00%	315.97	0.00	315.97	100.00%
<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%	723.79	85.47	638.32	88.19%
<u>101-200-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	249.92	-249.92	0.00%
Department 200 - Planning & Development Total:		37,651.43	30,606.91	7,044.52	18.71%	332,173.52	373,877.54	-41,704.02	-12.55%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	8,890.02	6,104.48	2,785.54	31.33%	71,120.16	73,253.76	-2,133.60	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	6,990.76	4,843.87	2,146.89	30.71%	64,416.61	58,184.98	6,231.63	9.67%
<u>101-210-51210</u>	Health Insurance	520.42	543.72	-23.30	-4.48%	8,326.72	5,980.92	2,345.80	28.17%
<u>101-210-51220</u>	FICA	1,198.40	815.09	383.31	31.99%	10,016.23	9,808.11	208.12	2.08%
<u>101-210-51230</u>	Lagers	1,858.05	1,313.80	544.25	29.29%	15,113.30	15,772.67	-659.37	-4.36%
<u>101-210-51250</u>	Unemployment Insurance	11.10	0.00	11.10	100.00%	146.65	50.14	96.51	65.81%
<u>101-210-51260</u>	Workers' Compensation	0.00	23.89	-23.89	0.00%	327.26	68.14	259.12	79.18%

Prior-Year Comparative Income Statement

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		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-210-52500</u>	Dues	0.00	232.00	-232.00	0.00%	150.00	382.00	-232.00	-154.67%
<u>101-210-52530</u>	Phone	73.14	43.95	29.19	39.91%	898.02	1,147.29	-249.27	-27.76%
<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	372.00	655.00	-283.00	-76.08%	3,021.37	4,141.11	-1,119.74	-37.06%
<u>101-210-53600</u>	Office Expense	586.22	170.73	415.49	70.88%	3,200.35	3,072.20	128.15	4.00%
<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	16,165.41	-16,165.41	0.00%
Department 210 - Auditor Total:		20,500.11	14,746.53	5,753.58	28.07%	176,914.53	188,729.01	-11,814.48	-6.68%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	8,611.20	6,372.20	2,239.00	26.00%	69,707.10	74,454.31	-4,747.21	-6.81%
<u>101-230-51210</u>	Health Insurance	1,040.84	1,087.44	-46.60	-4.48%	11,449.24	11,961.84	-512.60	-4.48%
<u>101-230-51220</u>	FICA	654.98	483.40	171.58	26.20%	5,291.10	5,651.12	-360.02	-6.80%
<u>101-230-51230</u>	Lagers	1,007.52	764.66	242.86	24.10%	8,155.79	8,934.42	-778.63	-9.55%
<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	507.32	-507.32	0.00%	5,948.54	1,440.76	4,507.78	75.78%
<u>101-230-51270</u>	Uniforms	68.64	35.00	33.64	49.01%	821.89	812.55	9.34	1.14%
<u>101-230-52410</u>	Utilities	273.62	0.00	273.62	100.00%	3,567.09	4,362.28	-795.19	-22.29%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	129.47	0.00	129.47	100.00%	10,734.31	359.03	10,375.28	96.66%
<u>101-230-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	17.50	-17.50	0.00%
<u>101-230-52530</u>	Phone	0.00	0.00	0.00	0.00%	1,010.35	404.44	605.91	59.97%
<u>101-230-53600</u>	Office Expense	0.00	26.56	-26.56	0.00%	41.98	139.86	-97.88	-233.16%
<u>101-230-53626</u>	Fuel Expense	105.38	92.75	12.63	11.99%	1,114.15	903.97	210.18	18.86%
<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:		11,891.65	9,369.33	2,522.32	21.21%	117,947.13	111,467.24	6,479.89	5.49%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	50,642.93	36,566.98	14,075.95	27.79%	353,882.59	439,985.22	-86,102.63	-24.33%
<u>101-240-51130</u>	Contract Labor	714.00	0.00	714.00	100.00%	10,934.70	1,790.25	9,144.45	83.63%
<u>101-240-51210</u>	Health Insurance	3,642.94	4,213.82	-570.88	-15.67%	34,304.79	47,032.55	-12,727.76	-37.10%
<u>101-240-51220</u>	FICA	3,776.62	2,709.06	1,067.56	28.27%	28,955.16	32,472.27	-3,517.11	-12.15%
<u>101-240-51230</u>	Lagers	5,167.94	4,388.03	779.91	15.09%	40,231.90	47,809.94	-7,578.04	-18.84%
<u>101-240-51250</u>	Unemployment Insurance	8.35	0.00	8.35	100.00%	460.06	225.74	234.32	50.93%
<u>101-240-51260</u>	Workers' Compensation	0.00	79.62	-79.62	0.00%	860.75	229.61	631.14	73.32%
<u>101-240-52500</u>	Dues	264.00	0.00	264.00	100.00%	459.00	679.00	-220.00	-47.93%
<u>101-240-52530</u>	Phone	243.56	146.25	97.31	39.95%	3,994.63	3,751.31	243.32	6.09%
<u>101-240-52580</u>	Mileage	0.00	0.00	0.00	0.00%	156.78	0.00	156.78	100.00%
<u>101-240-52590</u>	Training	452.00	0.00	452.00	100.00%	1,672.09	779.00	893.09	53.41%
<u>101-240-53600</u>	Office Expense	410.96	306.65	104.31	25.38%	6,436.65	7,586.10	-1,149.45	-17.86%
<u>101-240-53605</u>	Postage	0.00	27.09	-27.09	0.00%	41.16	83.02	-41.86	-101.70%
<u>101-240-53618</u>	Small Equipment	0.00	52.99	-52.99	0.00%	29.99	312.98	-282.99	-943.61%
<u>101-240-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	-875.00	10,110.00	-10,985.00	-1,255.43%
Department 240 - Human Resources Total:		65,323.30	48,490.49	16,832.81	25.77%	481,545.25	592,846.99	-111,301.74	-23.11%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2024	2025	Nov. Variance		2024	2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	0.00	0.00	0.00	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	3,000,000.00	6,308,000.00	67.77%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	626,000.00	625,409.51	590.49	0.09%
Department 900 - Transfer out Total:		0.00	0.00	0.00	0.00%	9,934,000.00	3,625,788.70	6,308,211.30	63.50%
Expense Total:		2,033,705.10	1,410,569.23	623,135.87	30.64%	27,511,575.87	23,559,144.31	3,952,431.56	14.37%
Fund 101 Surplus (Deficit):		-754,603.09	277,717.03	1,032,320.12	136.80%	1,044,641.81	-2,526,062.84	-3,570,704.65	-341.81%
Total Surplus (Deficit):		-754,603.09	277,717.03	1,032,320.12	136.80%	1,044,641.81	-2,526,062.84	-3,570,704.65	-341.81%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

Group Summary

Department	2024 Nov. Activity	2025 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2024 YTD Activity	2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,279,102.01	1,688,286.26	409,184.25	31.99%	28,556,217.68	21,033,081.47	-7,523,136.21	-26.35%
Revenue Total:	1,279,102.01	1,688,286.26	409,184.25	31.99%	28,556,217.68	21,033,081.47	-7,523,136.21	-26.35%
Expense								
010 - Commission	36,875.42	47,868.51	-10,993.09	-29.81%	364,875.37	473,222.23	-108,346.86	-29.69%
020 - County Clerk	22,144.52	18,281.15	3,863.37	17.45%	228,283.55	245,494.60	-17,211.05	-7.54%
030 - Elections	21,333.40	11,528.50	9,804.90	45.96%	153,742.54	135,742.94	17,999.60	11.71%
040 - Facilities Management	95,802.23	44,730.61	51,071.62	53.31%	966,525.40	946,625.19	19,900.21	2.06%
050 - Sheriff	1,085,238.81	759,530.79	325,708.02	30.01%	8,916,806.99	10,328,712.93	-1,411,905.94	-15.83%
060 - Treasurer	27,674.35	12,373.93	15,300.42	55.29%	159,076.93	148,682.93	10,394.00	6.53%
070 - Collector	71,356.30	29,455.21	41,901.09	58.72%	322,204.66	334,113.96	-11,909.30	-3.70%
090 - Recorder	31,586.30	22,424.11	9,162.19	29.01%	260,073.39	265,773.83	-5,700.44	-2.19%
110 - Consolidated Courts	24,606.03	42,043.41	-17,437.38	-70.87%	245,239.11	289,622.32	-44,383.21	-18.10%
121 - 38th Circuit Associate Division No. 1	16,377.06	17,325.07	-948.01	-5.79%	176,419.35	185,963.45	-9,544.10	-5.41%
122 - 38th Circuit Associate Division No. 2	121.90	377.53	-255.63	-209.70%	2,258.00	2,411.16	-153.16	-6.78%
130 - Public Administrator	23,430.10	15,532.07	7,898.03	33.71%	197,232.01	175,273.42	21,958.59	11.13%
140 - Prosecuting Attorney	254,582.45	194,325.75	60,256.70	23.67%	2,015,940.76	2,305,905.09	-289,964.33	-14.38%
150 - Juvenile Office	40,658.49	36,976.14	3,682.35	9.06%	405,173.74	389,277.25	15,896.49	3.92%
160 - Coroner	33,047.75	8,505.16	24,542.59	74.26%	159,733.42	189,384.97	-29,651.55	-18.56%
170 - County Misc & Operations	81,333.53	20,474.86	60,858.67	74.83%	1,587,840.74	1,903,654.22	-315,813.48	-19.89%
180 - University Extension	6,870.83	6,870.83	0.00	0.00%	75,579.13	75,579.13	0.00	0.00%
190 - Emergency Management	25,299.14	18,732.34	6,566.80	25.96%	231,990.35	270,995.21	-39,004.86	-16.81%
200 - Planning & Development	37,651.43	30,606.91	7,044.52	18.71%	332,173.52	373,877.54	-41,704.02	-12.55%
210 - Auditor	20,500.11	14,746.53	5,753.58	28.07%	176,914.53	188,729.01	-11,814.48	-6.68%
230 - Recycle	11,891.65	9,369.33	2,522.32	21.21%	117,947.13	111,467.24	6,479.89	5.49%
240 - Human Resources	65,323.30	48,490.49	16,832.81	25.77%	481,545.25	592,846.99	-111,301.74	-23.11%
900 - Transfer out	0.00	0.00	0.00	0.00%	9,934,000.00	3,625,788.70	6,308,211.30	63.50%
Expense Total:	2,033,705.10	1,410,569.23	623,135.87	30.64%	27,511,575.87	23,559,144.31	3,952,431.56	14.37%
Fund 101 Surplus (Deficit):	-754,603.09	277,717.03	1,032,320.12	136.80%	1,044,641.81	-2,526,062.84	-3,570,704.65	-341.81%
Total Surplus (Deficit):	-754,603.09	277,717.03	1,032,320.12	136.80%	1,044,641.81	-2,526,062.84	-3,570,704.65	-341.81%

Fund Summary

Fund	2024	2025	Nov. Variance		2024	2025	YTD Variance	
	Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-754,603.09	277,717.03	1,032,320.12	136.80%	1,044,641.81	-2,526,062.84	-3,570,704.65	-341.81%
Total Surplus (Deficit):	-754,603.09	277,717.03	1,032,320.12	136.80%	1,044,641.81	-2,526,062.84	-3,570,704.65	-341.81%