Auditor's Report

December 2025

SUMMARY:

General Revenue Fund Balance $7.253 million ($487,191) restricted to Circuit Court building).

All departments and fund finished within budget except CART, which is a disbursement account – a budget amendment is being presented on January 8, 2026.

Fund Balances for Commission Controlled Funds (as of 12/31/2025, without bank interest)

General Revenue (Restricted and Unrestricted) 101	7,253,558
County Law Enforcement 201	2,7,35,806
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	340,235
Building Capital Fund	2,320,285
ARPA Funds 560	693,983

Consolidated Balance Sheet Report

Christian County, MO

Account Summary

As Of 12/31/2025

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	7,253,503.25	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	**7,253,558.17**	**7,253,558.17**
Liability			
22143	PR Benefit Plans Payable	-30,690.43	
22201	FWH Payable	-12.94	
22205	SUTA Payable	343.57	
22265	LAGERS Payable	-417,877.16	
	Total Liability:	**-448,236.96**	
Equity			
30400	Fund Balance - Assigned to Court Building	487,191.11	
30500	Fund Balance - General Fund Non-Assigne	10,207,718.78	
	Total Beginning Equity:	**10,694,909.89**	
Total Revenue		22,400,485.78	
Total Expense		25,393,600.54	
	Total Equity and Current Surplus (Deficit):	**7,701,795.13**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**7,253,558.17**

Fund Balance Report

Christian County, MO

As Of 12/31/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	10,207,718.78	22,400,485.78	25,393,600.54	7,214,604.02
201 - Co. Law Enforcement	5,281,426.36	3,186,882.51	5,733,222.66	2,735,086.21
205 - Federal Forfeiture I	143,432.66	36,274.53	10,581.01	169,126.18
208 - Law Enforcement Training	7,665.91	10,854.78	12,793.56	5,727.13
210 - Civil Process	169,286.30	48,433.05	19,628.78	198,090.57
212 - Inmate Prisoner Detainee Security	18,510.18	15,472.55	4,206.56	29,776.17
215 - Sheriff's Conceal Carry	302,125.12	65,111.09	44,427.15	322,809.06
219 - Family Violence	0.00	3,140.00	3,140.00	0.00
220 - LEPC	31,499.65	6,989.26	2,188.08	36,300.83
221 - Road Sales Tax	5,861,929.11	6,301,808.82	5,489,718.45	6,674,019.48
222 - CART	5,207.07	2,783,047.42	2,460,388.93	327,865.56
231 - Common I	1,815,793.11	3,322,728.49	2,857,904.50	2,280,617.10
232 - Common II	1,393,034.13	2,996,357.28	2,829,576.37	1,559,815.04
233 - Bridge	1,406,525.34	455,505.28	43,016.50	1,819,014.12
235 - Road & Bridge Capital Requests	9,682,007.43	799,319.91	3,647,244.90	6,834,082.44
241 - Assessment	1,730,063.28	1,389,132.72	1,159,316.44	1,959,879.56
250 - LEST	439,801.02	3,280,139.23	3,379,704.74	340,235.51
255 - LERF	164,559.23	64,276.75	39,000.00	189,835.98
256 - Building Capital Fund	880,088.55	4,656,759.88	3,216,563.28	2,320,285.15
260 - P.A. Training	11,823.48	8,556.97	8,560.08	11,820.37
265 - Delinquent Taxes	18,069.50	6,924.71	3,938.55	21,055.66
268 - Adm. Handling Cost	49,557.24	314,680.31	320,557.76	43,679.79
269 - Law Library	78,382.83	55,366.84	16,850.05	116,899.62
271 - Record Retention	195,487.27	40,226.26	10,761.36	224,952.17
272 - Record Technology	752,627.79	156,074.53	15,288.27	893,414.05
275 - Tax Maintenance	240,023.48	515,480.19	428,490.68	327,012.99
280 - Building Inspection	953,767.37	438,192.61	318,736.26	1,073,223.72
285 - County Elections	29,415.75	232,639.15	228,474.46	33,580.44
288 - Elections 5%	57,162.53	22,585.82	260.00	79,488.35
289 - HAVA	24,782.86	86,522.54	48,489.86	62,815.54
320 - CDBG Grant	0.00	0.00	0.00	0.00
420 - Stone Hollow NID	49,062.74	23,859.33	22,462.82	50,459.25
425 - Building Bond Retirement	0.00	0.00	0.00	0.00
430 - River Downs West NID	46,853.09	43,795.98	43,675.65	46,973.42
455 - 2017 Bond Debt Svc Fund - Judicial Expansion	0.22	628,486.85	628,475.00	12.07
560 - ARPA Funds	2,661,016.31	65,672.42	2,032,704.74	693,983.99
Report Total:	**44,708,705.69**	**54,461,783.84**	**60,473,947.99**	**38,696,541.54**

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	1,363,258.58	22,400,485.78	0.00	-112,330.22	99.50%
Revenue Total:	**22,512,816.00**	**22,512,816.00**	**1,363,258.58**	**22,400,485.78**	**0.00**	**-112,330.22**	**99.50%**
Expense							
010 - Commission	748,287.19	755,787.19	51,694.53	525,070.78	0.00	230,716.41	69.47%
020 - County Clerk	333,424.40	333,424.40	16,895.22	262,527.22	0.00	70,897.18	78.74%
030 - Elections	232,105.28	232,105.28	32,554.61	168,390.95	0.00	63,714.33	72.55%
040 - Facilities Management	1,120,019.35	1,120,019.35	86,789.20	1,071,680.89	0.00	48,338.46	95.68%
050 - Sheriff	12,392,116.84	12,392,116.84	773,618.24	11,158,895.10	0.00	1,233,221.74	90.05%
060 - Treasurer	169,313.01	169,313.01	12,164.80	160,847.73	0.00	8,465.28	95.00%
070 - Collector	442,488.63	442,488.63	33,770.46	367,884.42	0.00	74,604.21	83.14%
090 - Recorder	312,142.53	312,142.53	21,896.47	287,670.30	0.00	24,472.23	92.16%
110 - Consolidated Courts	386,350.00	386,350.00	24,444.66	314,372.98	0.00	71,977.02	81.37%
121 - 38th Circuit Associate Division No. 1	214,823.00	214,823.00	16,154.23	201,987.69	0.00	12,835.31	94.03%
122 - 38th Circuit Associate Division No. 2	5,155.00	5,155.00	82.87	2,494.03	0.00	2,660.97	48.38%
130 - Public Administrator	221,399.56	230,749.56	16,213.92	191,487.34	0.00	39,262.22	82.98%
140 - Prosecuting Attorney	2,564,254.92	2,564,254.92	195,064.35	2,502,337.44	0.00	61,917.48	97.59%
150 - Juvenile Office	498,442.75	498,442.75	28,108.29	417,385.54	0.00	81,057.21	83.74%
160 - Coroner	280,153.30	280,153.30	29,865.48	219,250.45	0.00	60,902.85	78.26%
170 - County Misc & Operations	4,123,414.72	4,123,414.72	154,911.30	2,070,316.67	0.00	2,053,098.05	50.21%
180 - University Extension	82,450.00	82,450.00	6,870.86	82,449.99	0.00	0.01	100.00%
190 - Emergency Management	312,205.05	312,205.05	17,602.84	289,120.05	0.00	23,085.00	92.61%
200 - Planning & Development	459,703.58	459,703.58	41,879.17	415,965.86	0.00	43,737.72	90.49%
210 - Auditor	224,532.57	224,532.57	14,111.66	202,840.67	0.00	21,691.90	90.34%
230 - Recycle	132,487.07	132,487.07	9,203.95	120,868.84	0.00	11,618.23	91.23%
240 - Human Resources	709,548.52	709,548.52	49,119.91	641,966.90	0.00	67,581.62	90.48%
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	92,000.00	3,717,788.70	0.00	5,686.30	99.85%
Expense Total:	**30,053,292.27**	**30,070,142.27**	**1,725,017.02**	**25,393,600.54**	**0.00**	**4,676,541.73**	**84.45%**
Fund: 101 - Christian County General Fund Surplus (Deficit):	**-7,540,476.27**	**-7,557,326.27**	**-361,758.44**	**-2,993,114.76**	**0.00**	**4,564,211.51**	**39.61%**
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,262,500.00	3,262,500.00	226,351.02	3,186,882.51	0.00	-75,617.49	97.68%

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**	**226,351.02**	**3,186,882.51**	**0.00**	**-75,617.49**	**97.68%**
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	34,584.33	5,733,222.66	0.00	496,777.34	92.03%
	Expense Total:	**6,230,000.00**	**6,230,000.00**	**34,584.33**	**5,733,222.66**	**0.00**	**496,777.34**	**92.03%**
	Fund: 201 - Co. Law Enforcement Surplus (Deficit):	**-2,967,500.00**	**-2,967,500.00**	**191,766.69**	**-2,546,340.15**	**0.00**	**421,159.85**	**85.81%**
Fund: 205 - Federal Forfeiture I								
Revenue								
		9,500.00	9,500.00	0.00	36,274.53	0.00	26,774.53	381.84%
	Revenue Surplus (Deficit):	**9,500.00**	**9,500.00**	**0.00**	**36,274.53**	**0.00**	**26,774.53**	**381.84%**
Expense								
610 - Expenses - Other		72,000.00	72,000.00	500.00	10,581.01	0.00	61,418.99	14.70%
	Expense Total:	**72,000.00**	**72,000.00**	**500.00**	**10,581.01**	**0.00**	**61,418.99**	**14.70%**
	Fund: 205 - Federal Forfeiture I Surplus (Deficit):	**-62,500.00**	**-62,500.00**	**-500.00**	**25,693.52**	**0.00**	**88,193.52**	**-41.11%**
Fund: 208 - Law Enforcement Training								
Revenue								
		14,500.00	14,500.00	480.00	10,854.78	0.00	-3,645.22	74.86%
	Revenue Surplus (Deficit):	**14,500.00**	**14,500.00**	**480.00**	**10,854.78**	**0.00**	**-3,645.22**	**74.86%**
Expense								
610 - Expenses - Other		17,500.00	17,500.00	300.00	12,793.56	0.00	4,706.44	73.11%
	Expense Total:	**17,500.00**	**17,500.00**	**300.00**	**12,793.56**	**0.00**	**4,706.44**	**73.11%**
	Fund: 208 - Law Enforcement Training Surplus (Deficit):	**-3,000.00**	**-3,000.00**	**180.00**	**-1,938.78**	**0.00**	**1,061.22**	**64.63%**
Fund: 210 - Civil Process								
Revenue								
		57,100.00	57,100.00	3,914.46	48,433.05	0.00	-8,666.95	84.82%
	Revenue Surplus (Deficit):	**57,100.00**	**57,100.00**	**3,914.46**	**48,433.05**	**0.00**	**-8,666.95**	**84.82%**
Expense								
610 - Expenses - Other		90,000.00	90,000.00	1,114.94	19,628.78	0.00	70,371.22	21.81%
	Expense Total:	**90,000.00**	**90,000.00**	**1,114.94**	**19,628.78**	**0.00**	**70,371.22**	**21.81%**
	Fund: 210 - Civil Process Surplus (Deficit):	**-32,900.00**	**-32,900.00**	**2,799.52**	**28,804.27**	**0.00**	**61,704.27**	**-87.55%**
Fund: 212 - Inmate Prisoner Detainee Security								
Revenue								
		12,600.00	12,600.00	1,074.97	15,472.55	0.00	2,872.55	122.80%
	Revenue Surplus (Deficit):	**12,600.00**	**12,600.00**	**1,074.97**	**15,472.55**	**0.00**	**2,872.55**	**122.80%**
Expense								
610 - Expenses - Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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	4,206.56	4,206.56	0.00	8,793.44	32.36%
	Expense Total:	**13,000.00**	**13,000.00**	**4,206.56**	**4,206.56**	**0.00**	**8,793.44**	**32.36%**
	Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	**-400.00**	**-400.00**	**-3,131.59**	**11,265.99**	**0.00**	**11,665.99**	**-2,816.50%**
Fund: 215 - Sheriff's Conceal Carry								
Revenue								
		54,000.00	54,000.00	6,310.00	65,111.09	0.00	11,111.09	120.58%
	Revenue Surplus (Deficit):	**54,000.00**	**54,000.00**	**6,310.00**	**65,111.09**	**0.00**	**11,111.09**	**120.58%**
Expense								
600 - Expenses - Payroll		52,542.91	52,542.91	2,100.30	26,488.26	0.00	26,054.65	50.41%
610 - Expenses - Other		87,000.00	87,000.00	1,158.33	17,938.89	0.00	69,061.11	20.62%
	Expense Total:	**139,542.91**	**139,542.91**	**3,258.63**	**44,427.15**	**0.00**	**95,115.76**	**31.84%**
	Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	**-85,542.91**	**-85,542.91**	**3,051.37**	**20,683.94**	**0.00**	**106,226.85**	**-24.18%**
Fund: 219 - Family Violence								
Revenue								
		3,500.00	3,500.00	255.00	3,140.00	0.00	-360.00	89.71%
	Revenue Surplus (Deficit):	**3,500.00**	**3,500.00**	**255.00**	**3,140.00**	**0.00**	**-360.00**	**89.71%**
Expense								
800 - Disbursements		3,500.00	3,500.00	255.00	3,140.00	0.00	360.00	89.71%
	Expense Total:	**3,500.00**	**3,500.00**	**255.00**	**3,140.00**	**0.00**	**360.00**	**89.71%**
	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	6,989.26	0.00	3,989.26	232.98%
	Revenue Surplus (Deficit):	**3,000.00**	**3,000.00**	**0.00**	**6,989.26**	**0.00**	**3,989.26**	**232.98%**
Expense								
610 - Expenses - Other		10,000.00	10,000.00	1,296.00	2,188.08	0.00	7,811.92	21.88%
	Expense Total:	**10,000.00**	**10,000.00**	**1,296.00**	**2,188.08**	**0.00**	**7,811.92**	**21.88%**
	Fund: 220 - LEPC Surplus (Deficit):	**-7,000.00**	**-7,000.00**	**-1,296.00**	**4,801.18**	**0.00**	**11,801.18**	**-68.59%**
Fund: 221 - Road Sales Tax								
Revenue								
		6,200,000.00	6,200,000.00	475,508.28	6,301,808.82	0.00	101,808.82	101.64%
	Revenue Surplus (Deficit):	**6,200,000.00**	**6,200,000.00**	**475,508.28**	**6,301,808.82**	**0.00**	**101,808.82**	**101.64%**
Expense								
610 - Expenses - Other		622,000.00	622,000.00	117,664.96	524,317.07	0.00	97,682.93	84.30%
800 - Disbursements		5,000,000.00	5,000,000.00	496,095.68	4,965,401.38	0.00	34,598.62	99.31%

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**	**613,760.64**	**5,489,718.45**	**0.00**	**132,281.55**	**97.65%**
	Fund: 221 - Road Sales Tax Surplus (Deficit):	**578,000.00**	**578,000.00**	**-138,252.36**	**812,090.37**	**0.00**	**234,090.37**	**140.50%**
Fund: 222 - CART								
Revenue								
		2,374,000.00	2,374,000.00	240,269.25	2,783,047.42	0.00	409,047.42	117.23%
	Revenue Surplus (Deficit):	**2,374,000.00**	**2,374,000.00**	**240,269.25**	**2,783,047.42**	**0.00**	**409,047.42**	**117.23%**
Expense								
610 - Expenses - Other		615,000.00	615,000.00	67,258.39	683,577.61	0.00	-68,577.61	111.15%
800 - Disbursements		1,655,000.00	1,655,000.00	363,659.16	1,776,811.32	0.00	-121,811.32	107.36%
	Expense Total:	**2,270,000.00**	**2,270,000.00**	**430,917.55**	**2,460,388.93**	**0.00**	**-190,388.93**	**108.39%**
	Fund: 222 - CART Surplus (Deficit):	**104,000.00**	**104,000.00**	**-190,648.30**	**322,658.49**	**0.00**	**218,658.49**	**310.25%**
Fund: 231 - Common I								
Revenue								
		3,257,627.32	3,257,627.32	369,521.49	3,322,728.49	0.00	65,101.17	102.00%
	Revenue Surplus (Deficit):	**3,257,627.32**	**3,257,627.32**	**369,521.49**	**3,322,728.49**	**0.00**	**65,101.17**	**102.00%**
Expense								
600 - Expenses - Payroll		1,184,952.32	1,184,952.32	80,385.06	1,074,267.76	0.00	110,684.56	90.66%
610 - Expenses - Other		2,277,200.00	2,277,200.00	68,218.33	1,783,636.74	0.00	493,563.26	78.33%
	Expense Total:	**3,462,152.32**	**3,462,152.32**	**148,603.39**	**2,857,904.50**	**0.00**	**604,247.82**	**82.55%**
	Fund: 231 - Common I Surplus (Deficit):	**-204,525.00**	**-204,525.00**	**220,918.10**	**464,823.99**	**0.00**	**669,348.99**	**-227.27%**
Fund: 232 - Common II								
Revenue								
		3,063,477.23	3,063,477.23	357,083.04	2,996,357.28	0.00	-67,119.95	97.81%
	Revenue Surplus (Deficit):	**3,063,477.23**	**3,063,477.23**	**357,083.04**	**2,996,357.28**	**0.00**	**-67,119.95**	**97.81%**
Expense								
600 - Expenses - Payroll		1,124,953.01	1,124,953.01	71,510.24	889,728.86	0.00	235,224.15	79.09%
610 - Expenses - Other		2,152,250.00	2,152,250.00	27,216.30	1,939,847.51	0.00	212,402.49	90.13%
	Expense Total:	**3,277,203.01**	**3,277,203.01**	**98,726.54**	**2,829,576.37**	**0.00**	**447,626.64**	**86.34%**
	Fund: 232 - Common II Surplus (Deficit):	**-213,725.78**	**-213,725.78**	**258,356.50**	**166,780.91**	**0.00**	**380,506.69**	**-78.03%**
Fund: 233 - Bridge								
Revenue								
		612,500.00	612,500.00	76,445.32	455,505.28	0.00	-156,994.72	74.37%
	Revenue Surplus (Deficit):	**612,500.00**	**612,500.00**	**76,445.32**	**455,505.28**	**0.00**	**-156,994.72**	**74.37%**
Expense								
610 - Expenses - Other		110,500.00	110,500.00	4,187.50	43,016.50	0.00	67,483.50	38.93%

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	4,187.50	43,016.50	0.00	67,483.50	38.93%
	Fund: 233 - Bridge Surplus (Deficit):	502,000.00	502,000.00	72,257.82	412,488.78	0.00	-89,511.22	82.17%
Fund: 235 - Road & Bridge Capital Requests								
Revenue								
		615,000.00	615,000.00	125,000.00	799,319.91	0.00	184,319.91	129.97%
	Revenue Surplus (Deficit):	615,000.00	615,000.00	125,000.00	799,319.91	0.00	184,319.91	129.97%
Expense								
610 - Expenses - Other		9,500,000.00	9,500,000.00	10,098.79	3,647,244.90	0.00	5,852,755.10	38.39%
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	10,098.79	3,647,244.90	0.00	5,877,755.10	38.29%
	Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-8,910,000.00	-8,910,000.00	114,901.21	-2,847,924.99	0.00	6,062,075.01	31.96%
Fund: 241 - Assessment								
Revenue								
		1,319,276.60	1,319,276.60	131,663.65	1,389,132.72	0.00	69,856.12	105.30%
	Revenue Surplus (Deficit):	1,319,276.60	1,319,276.60	131,663.65	1,389,132.72	0.00	69,856.12	105.30%
Expense								
600 - Expenses - Payroll		1,122,886.26	1,122,886.26	67,792.67	900,198.29	0.00	222,687.97	80.17%
610 - Expenses - Other		464,100.00	464,100.00	9,991.24	259,118.15	0.00	204,981.85	55.83%
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	77,783.91	1,159,316.44	0.00	427,669.82	73.05%
	Fund: 241 - Assessment Surplus (Deficit):	-267,709.66	-267,709.66	53,879.74	229,816.28	0.00	497,525.94	-85.85%
Fund: 250 - LEST								
Revenue								
		3,282,000.00	3,282,000.00	237,747.23	3,280,139.23	0.00	-1,860.77	99.94%
	Revenue Surplus (Deficit):	3,282,000.00	3,282,000.00	237,747.23	3,280,139.23	0.00	-1,860.77	99.94%
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	3,379,704.74	277,074.39	3,379,704.74	0.00	0.00	100.00%
	Expense Total:	3,025,000.00	3,379,704.74	277,074.39	3,379,704.74	0.00	0.00	100.00%
	Fund: 250 - LEST Surplus (Deficit):	257,000.00	-97,704.74	-39,327.16	-99,565.51	0.00	-1,860.77	101.90%
Fund: 255 - LERF								
Revenue								
		49,500.00	49,500.00	2,026.79	64,276.75	0.00	14,776.75	129.85%
	Revenue Surplus (Deficit):	49,500.00	49,500.00	2,026.79	64,276.75	0.00	14,776.75	129.85%

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**	**2,026.79**	**25,276.75**	**0.00**	**115,776.75**	**-27.93%**
Fund: 256 - Building Capital Fund								
Revenue								
		4,002,500.00	4,210,550.00	0.00	4,656,759.88	0.00	446,209.88	110.60%
	Revenue Surplus (Deficit):	**4,002,500.00**	**4,210,550.00**	**0.00**	**4,656,759.88**	**0.00**	**446,209.88**	**110.60%**
Expense								
610 - Expenses - Other		2,800,000.00	3,500,000.00	18,275.00	3,216,563.28	0.00	283,436.72	91.90%
	Expense Total:	**2,800,000.00**	**3,500,000.00**	**18,275.00**	**3,216,563.28**	**0.00**	**283,436.72**	**91.90%**
	Fund: 256 - Building Capital Fund Surplus (Deficit):	**1,202,500.00**	**710,550.00**	**-18,275.00**	**1,440,196.60**	**0.00**	**729,646.60**	**202.69%**
Fund: 260 - P.A. Training								
Revenue								
		6,350.00	6,350.00	612.65	8,556.97	0.00	2,206.97	134.76%
	Revenue Surplus (Deficit):	**6,350.00**	**6,350.00**	**612.65**	**8,556.97**	**0.00**	**2,206.97**	**134.76%**
Expense								
610 - Expenses - Other		10,000.00	10,000.00	0.00	8,560.08	0.00	1,439.92	85.60%
	Expense Total:	**10,000.00**	**10,000.00**	**0.00**	**8,560.08**	**0.00**	**1,439.92**	**85.60%**
	Fund: 260 - P.A. Training Surplus (Deficit):	**-3,650.00**	**-3,650.00**	**612.65**	**-3.11**	**0.00**	**3,646.89**	**0.09%**
Fund: 265 - Delinquent Taxes								
Revenue								
		4,400.00	4,400.00	190.00	6,924.71	0.00	2,524.71	157.38%
	Revenue Surplus (Deficit):	**4,400.00**	**4,400.00**	**190.00**	**6,924.71**	**0.00**	**2,524.71**	**157.38%**
Expense								
610 - Expenses - Other		7,500.00	7,500.00	284.93	3,938.55	0.00	3,561.45	52.51%
	Expense Total:	**7,500.00**	**7,500.00**	**284.93**	**3,938.55**	**0.00**	**3,561.45**	**52.51%**
	Fund: 265 - Delinquent Taxes Surplus (Deficit):	**-3,100.00**	**-3,100.00**	**-94.93**	**2,986.16**	**0.00**	**6,086.16**	**-96.33%**
Fund: 268 - Adm. Handling Cost								
Revenue								
		400,600.00	400,600.00	29,435.85	314,680.31	0.00	-85,919.69	78.55%
	Revenue Surplus (Deficit):	**400,600.00**	**400,600.00**	**29,435.85**	**314,680.31**	**0.00**	**-85,919.69**	**78.55%**
Expense								
610 - Expenses - Other		390,150.00	390,150.00	28,890.85	320,557.76	0.00	69,592.24	82.16%
	Expense Total:	**390,150.00**	**390,150.00**	**28,890.85**	**320,557.76**	**0.00**	**69,592.24**	**82.16%**
	Fund: 268 - Adm. Handling Cost Surplus (Deficit):	**10,450.00**	**10,450.00**	**545.00**	**-5,877.45**	**0.00**	**-16,327.45**	**-56.24%**

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	55,366.84	0.00	45,746.84	575.54%
	Revenue Surplus (Deficit):	**9,620.00**	**9,620.00**	**0.00**	**55,366.84**	**0.00**	**45,746.84**	**575.54%**
Expense								
610 - Expenses - Other		20,000.00	20,000.00	0.00	16,850.05	0.00	3,149.95	84.25%
	Expense Total:	**20,000.00**	**20,000.00**	**0.00**	**16,850.05**	**0.00**	**3,149.95**	**84.25%**
	Fund: 269 - Law Library Surplus (Deficit):	**-10,380.00**	**-10,380.00**	**0.00**	**38,516.79**	**0.00**	**48,896.79**	**-371.07%**
Fund: 271 - Record Retention								
Revenue								
		37,760.00	37,760.00	2,555.00	40,226.26	0.00	2,466.26	106.53%
	Revenue Surplus (Deficit):	**37,760.00**	**37,760.00**	**2,555.00**	**40,226.26**	**0.00**	**2,466.26**	**106.53%**
Expense								
610 - Expenses - Other		82,000.00	82,000.00	0.00	10,761.36	0.00	71,238.64	13.12%
	Expense Total:	**82,000.00**	**82,000.00**	**0.00**	**10,761.36**	**0.00**	**71,238.64**	**13.12%**
	Fund: 271 - Record Retention Surplus (Deficit):	**-44,240.00**	**-44,240.00**	**2,555.00**	**29,464.90**	**0.00**	**73,704.90**	**-66.60%**
Fund: 272 - Record Technology								
Revenue								
		135,000.00	135,000.00	12,247.94	156,074.53	0.00	21,074.53	115.61%
	Revenue Surplus (Deficit):	**135,000.00**	**135,000.00**	**12,247.94**	**156,074.53**	**0.00**	**21,074.53**	**115.61%**
Expense								
610 - Expenses - Other		144,000.00	144,000.00	574.28	15,288.27	0.00	128,711.73	10.62%
	Expense Total:	**144,000.00**	**144,000.00**	**574.28**	**15,288.27**	**0.00**	**128,711.73**	**10.62%**
	Fund: 272 - Record Technology Surplus (Deficit):	**-9,000.00**	**-9,000.00**	**11,673.66**	**140,786.26**	**0.00**	**149,786.26**	**-1,564.29%**
Fund: 275 - Tax Maintenance								
Revenue								
		182,000.00	182,000.00	0.00	515,480.19	0.00	333,480.19	283.23%
	Revenue Surplus (Deficit):	**182,000.00**	**182,000.00**	**0.00**	**515,480.19**	**0.00**	**333,480.19**	**283.23%**
Expense								
610 - Expenses - Other		249,200.00	249,200.00	0.00	428,490.68	0.00	-179,290.68	171.95%
	Expense Total:	**249,200.00**	**249,200.00**	**0.00**	**428,490.68**	**0.00**	**-179,290.68**	**171.95%**
	Fund: 275 - Tax Maintenance Surplus (Deficit):	**-67,200.00**	**-67,200.00**	**0.00**	**86,989.51**	**0.00**	**154,189.51**	**-129.45%**
Fund: 280 - Building Inspection								
Revenue								
		344,000.00	344,000.00	34,735.42	438,192.61	0.00	94,192.61	127.38%
	Revenue Surplus (Deficit):	**344,000.00**	**344,000.00**	**34,735.42**	**438,192.61**	**0.00**	**94,192.61**	**127.38%**

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	16,346.36	210,919.61	0.00	7,126.70	96.73%
610 - Expenses - Other		512,550.00	512,550.00	1,494.63	107,816.65	0.00	404,733.35	21.04%
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**	**17,840.99**	**318,736.26**	**0.00**	**411,860.05**	**43.63%**
	Fund: 280 - Building Inspection Surplus (Deficit):	**-386,596.31**	**-386,596.31**	**16,894.43**	**119,456.35**	**0.00**	**506,052.66**	**-30.90%**
Fund: 285 - County Elections								
Revenue								
		326,000.00	326,000.00	0.00	232,639.15	0.00	-93,360.85	71.36%
	Revenue Surplus (Deficit):	**326,000.00**	**326,000.00**	**0.00**	**232,639.15**	**0.00**	**-93,360.85**	**71.36%**
Expense								
610 - Expenses - Other		324,000.00	324,000.00	0.00	228,474.46	0.00	95,525.54	70.52%
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**	**228,474.46**	**0.00**	**95,525.54**	**70.52%**
	Fund: 285 - County Elections Surplus (Deficit):	**2,000.00**	**2,000.00**	**0.00**	**4,164.69**	**0.00**	**2,164.69**	**208.23%**
Fund: 288 - Elections 5%								
Revenue								
		26,500.00	26,500.00	0.00	22,585.82	0.00	-3,914.18	85.23%
	Revenue Surplus (Deficit):	**26,500.00**	**26,500.00**	**0.00**	**22,585.82**	**0.00**	**-3,914.18**	**85.23%**
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**	**22,325.82**	**0.00**	**12,175.82**	**219.96%**
Fund: 289 - HAVA								
Revenue								
		65,480.00	65,480.00	0.00	86,522.54	0.00	21,042.54	132.14%
	Revenue Surplus (Deficit):	**65,480.00**	**65,480.00**	**0.00**	**86,522.54**	**0.00**	**21,042.54**	**132.14%**
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**	**38,032.68**	**0.00**	**36,252.68**	**2,136.67%**
Fund: 420 - Stone Hollow NID								
Revenue								
		22,630.00	22,630.00	4,679.75	23,859.33	0.00	1,229.33	105.43%
	Revenue Surplus (Deficit):	**22,630.00**	**22,630.00**	**4,679.75**	**23,859.33**	**0.00**	**1,229.33**	**105.43%**
Expense								
610 - Expenses - Other		22,462.82	22,462.82	2,748.83	22,462.82	0.00	0.00	100.00%

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	2,748.83	22,462.82	0.00	0.00	100.00%
	Fund: 420 - Stone Hollow NID Surplus (Deficit):	167.18	167.18	1,930.92	1,396.51	0.00	1,229.33	835.33%
Fund: 430 - River Downs West NID								
Revenue								
		41,800.00	41,800.00	3,522.20	43,795.98	0.00	1,995.98	104.78%
	Revenue Surplus (Deficit):	41,800.00	41,800.00	3,522.20	43,795.98	0.00	1,995.98	104.78%
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	3,522.20	120.33	0.00	1,995.98	-6.42%
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	2,171.25	65,672.42	0.00	-184,327.58	26.27%
	Revenue Surplus (Deficit):	250,000.00	250,000.00	2,171.25	65,672.42	0.00	-184,327.58	26.27%
Expense								
610 - Expenses - Other		2,640,000.00	2,640,000.00	12,125.17	2,032,704.74	0.00	607,295.26	77.00%
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	12,125.17	2,032,704.74	0.00	607,295.26	77.00%
	Fund: 560 - ARPA Funds Surplus (Deficit):	-2,390,000.00	-2,390,000.00	-9,953.92	-1,967,032.32	0.00	422,967.68	82.30%
	Report Surplus (Deficit):	-20,633,774.40	-21,497,279.14	194,633.90	-6,012,164.15	0.00	15,485,114.99	27.97%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fı	-7,540,476.27	-7,557,326.27	-361,758.44	-2,993,114.76	0.00	4,564,211.51
201 - Co. Law Enforcement	-2,967,500.00	-2,967,500.00	191,766.69	-2,546,340.15	0.00	421,159.85
205 - Federal Forfeiture I	-62,500.00	-62,500.00	-500.00	25,693.52	0.00	88,193.52
208 - Law Enforcement Training	-3,000.00	-3,000.00	180.00	-1,938.78	0.00	1,061.22
210 - Civil Process	-32,900.00	-32,900.00	2,799.52	28,804.27	0.00	61,704.27
212 - Inmate Prisoner Detainee S	-400.00	-400.00	-3,131.59	11,265.99	0.00	11,665.99
215 - Sheriff's Conceal Carry	-85,542.91	-85,542.91	3,051.37	20,683.94	0.00	106,226.85
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	-1,296.00	4,801.18	0.00	11,801.18
221 - Road Sales Tax	578,000.00	578,000.00	-138,252.36	812,090.37	0.00	234,090.37
222 - CART	104,000.00	104,000.00	-190,648.30	322,658.49	0.00	218,658.49
231 - Common I	-204,525.00	-204,525.00	220,918.10	464,823.99	0.00	669,348.99
232 - Common II	-213,725.78	-213,725.78	258,356.50	166,780.91	0.00	380,506.69
233 - Bridge	502,000.00	502,000.00	72,257.82	412,488.78	0.00	-89,511.22
235 - Road & Bridge Capital Requ	-8,910,000.00	-8,910,000.00	114,901.21	-2,847,924.99	0.00	6,062,075.01
241 - Assessment	-267,709.66	-267,709.66	53,879.74	229,816.28	0.00	497,525.94
250 - LEST	257,000.00	-97,704.74	-39,327.16	-99,565.51	0.00	-1,860.77
255 - LERF	-90,500.00	-90,500.00	2,026.79	25,276.75	0.00	115,776.75
256 - Building Capital Fund	1,202,500.00	710,550.00	-18,275.00	1,440,196.60	0.00	729,646.60
260 - P.A. Training	-3,650.00	-3,650.00	612.65	-3.11	0.00	3,646.89
265 - Delinquent Taxes	-3,100.00	-3,100.00	-94.93	2,986.16	0.00	6,086.16
268 - Adm. Handling Cost	10,450.00	10,450.00	545.00	-5,877.45	0.00	-16,327.45
269 - Law Library	-10,380.00	-10,380.00	0.00	38,516.79	0.00	48,896.79
271 - Record Retention	-44,240.00	-44,240.00	2,555.00	29,464.90	0.00	73,704.90
272 - Record Technology	-9,000.00	-9,000.00	11,673.66	140,786.26	0.00	149,786.26
275 - Tax Maintenance	-67,200.00	-67,200.00	0.00	86,989.51	0.00	154,189.51
280 - Building Inspection	-386,596.31	-386,596.31	16,894.43	119,456.35	0.00	506,052.66
285 - County Elections	2,000.00	2,000.00	0.00	4,164.69	0.00	2,164.69
288 - Elections 5%	10,150.00	10,150.00	0.00	22,325.82	0.00	12,175.82
289 - HAVA	1,780.00	1,780.00	0.00	38,032.68	0.00	36,252.68
420 - Stone Hollow NID	167.18	167.18	1,930.92	1,396.51	0.00	1,229.33
430 - River Downs West NID	-1,875.65	-1,875.65	3,522.20	120.33	0.00	1,995.98
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	-9,953.92	-1,967,032.32	0.00	422,967.68
Report Surplus (Deficit):	**-20,633,774.40**	**-21,497,279.14**	**194,633.90**	**-6,012,164.15**	**0.00**	**15,485,114.99**