

Auditor's Report

January 2026

SUMMARY:

General Revenue Fund Balance \$8.995 million (\$487,191) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12th of the annual budget (currently 8%) most offices and departments are within that range. Several large purchase orders were created in January, encumbering funds and skewing the percentages for a few departments – all of these expenditures were planned and should not impact the overall budgets for these departments and offices.

Month to month revenue shows a significant increase due to Collector Commission's being recorded in January 2026 as opposed to February in 2025.

Fund Balances for Commission Controlled Funds (as of 1/31/2026) without bank interest):

General Revenue (Restricted and Unrestricted) 101	8,995,913
County Law Enforcement 201	2,562,488
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	380,570
ARPA Funds 560	634,571
Total	12,573,542



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 01/31/2026

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	8,995,858.89	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	8,995,913.81	8,995,913.81
Liability			
21000	Accounts Payable Pending	87,650.90	
22143	PR Benefit Plans Payable	-15,567.20	
22201	FWH Payable	-12.94	
22205	SUTA Payable	1,448.78	
22265	LAGERS Payable	-418,640.27	
	Total Liability:	-345,120.73	
Equity			
30400	Fund Balance - Assigned to Court Building	487,191.11	
30500	Fund Balance - General Fund Non-Assigne	7,564,497.76	
	Total Beginning Equity:	8,051,688.87	
Total Revenue		3,060,646.94	
Total Expense		1,771,301.27	
	Total Equity and Current Surplus (Deficit):	9,341,034.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		8,995,913.81



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 01/31/2026

		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	0.00	698,268.00	698,268.00	0.00%	0.00	698,268.00	698,268.00	0.00%
<u>101-41175</u>	Cable Franchise Fees	11,784.31	0.00	-11,784.31	-100.00%	11,784.31	0.00	-11,784.31	-100.00%
<u>101-41310</u>	Sales Tax	449,386.83	514,521.03	65,134.20	14.49%	449,386.83	514,521.03	65,134.20	14.49%
<u>101-41311</u>	Marijuana Sales Tax	33,819.41	0.00	-33,819.41	-100.00%	33,819.41	0.00	-33,819.41	-100.00%
<u>101-41630</u>	Financial Institution Tax	0.00	1,864.80	1,864.80	0.00%	0.00	1,864.80	1,864.80	0.00%
<u>101-41631</u>	Interest on Financial Inst Tax	88.91	225.94	137.03	154.12%	88.91	225.94	137.03	154.12%
<u>101-41910</u>	Delinquent Tax Fees	0.00	245.08	245.08	0.00%	0.00	245.08	245.08	0.00%
<u>101-42290</u>	County Clerk Fees	497.57	461.46	-36.11	-7.26%	497.57	461.46	-36.11	-7.26%
<u>101-43111</u>	HIDTA Grant	1,679.04	0.00	-1,679.04	-100.00%	1,679.04	0.00	-1,679.04	-100.00%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	56,542.84	0.00	-56,542.84	-100.00%	56,542.84	0.00	-56,542.84	-100.00%
<u>101-43414</u>	VOCA Grant	15,381.55	6,435.23	-8,946.32	-58.16%	15,381.55	6,435.23	-8,946.32	-58.16%
<u>101-43415</u>	HB 224 Grant	907.49	10,595.14	9,687.65	1,067.52%	907.49	10,595.14	9,687.65	1,067.52%
<u>101-43417</u>	Emergency Management Grants	23,435.78	0.00	-23,435.78	-100.00%	23,435.78	0.00	-23,435.78	-100.00%
<u>101-43419</u>	STOP Grant	5,730.28	8,167.09	2,436.81	42.53%	5,730.28	8,167.09	2,436.81	42.53%
<u>101-43421</u>	Juvenile Grant	21,991.09	27,703.01	5,711.92	25.97%	21,991.09	27,703.01	5,711.92	25.97%
<u>101-43610</u>	Election Cost Reimbursement	0.00	2,878.10	2,878.10	0.00%	0.00	2,878.10	2,878.10	0.00%
<u>101-44110</u>	Associate Division I Fees	153.00	0.00	-153.00	-100.00%	153.00	0.00	-153.00	-100.00%
<u>101-44111</u>	Circuit Clerk Fees	6,650.24	8,549.34	1,899.10	28.56%	6,650.24	8,549.34	1,899.10	28.56%
<u>101-44119</u>	Public Administrator Fees	2,690.00	560.00	-2,130.00	-79.18%	2,690.00	560.00	-2,130.00	-79.18%
<u>101-44120</u>	Recorder of Deeds Fees	28,223.14	37,172.50	8,949.36	31.71%	28,223.14	37,172.50	8,949.36	31.71%
<u>101-44130</u>	Planning & Development Fees	6,342.96	3,825.00	-2,517.96	-39.70%	6,342.96	3,825.00	-2,517.96	-39.70%
<u>101-44194</u>	Collector Commissions & Fees	0.00	984,093.02	984,093.02	0.00%	0.00	984,093.02	984,093.02	0.00%
<u>101-44224</u>	Fees for HB 2224	1,728.50	2,230.00	501.50	29.01%	1,728.50	2,230.00	501.50	29.01%
<u>101-44232</u>	Inmate Medical Fees	0.00	1,086.54	1,086.54	0.00%	0.00	1,086.54	1,086.54	0.00%
<u>101-44233</u>	Prisoner Board	20.00	30.00	10.00	50.00%	20.00	30.00	10.00	50.00%
<u>101-44236</u>	Prisoner INS	141,462.52	14,789.50	-126,673.02	-89.55%	141,462.52	14,789.50	-126,673.02	-89.55%
<u>101-44290</u>	Sheriff's Fees	616.50	777.00	160.50	26.03%	616.50	777.00	160.50	26.03%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	910.00	910.00	0.00%	0.00	910.00	910.00	0.00%
<u>101-44413</u>	Recycle	1,105.37	238.34	-867.03	-78.44%	1,105.37	238.34	-867.03	-78.44%
<u>101-44631</u>	Child Support Reimbursement	0.00	87.80	87.80	0.00%	0.00	87.80	87.80	0.00%
<u>101-44611</u>	Interest	151,187.69	219.53	-150,968.16	-99.85%	151,187.69	219.53	-150,968.16	-99.85%
<u>101-47111</u>	K-9 Unit Donation	200.00	0.00	-200.00	-100.00%	200.00	0.00	-200.00	-100.00%
<u>101-48101</u>	Miscellaneous Revenue	2,506.69	5,283.74	2,777.05	110.79%	2,506.69	5,283.74	2,777.05	110.79%
<u>101-48102</u>	Expense Reimbursement	997.42	900.41	-97.01	-9.73%	997.42	900.41	-97.01	-9.73%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2026

		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-48103</u>	LAGERS - Health Department	5,401.07	7,569.69	2,168.62	40.15%	5,401.07	7,569.69	2,168.62	40.15%
<u>101-48104</u>	School Contract - SHF	34,713.27	0.00	-34,713.27	-100.00%	34,713.27	0.00	-34,713.27	-100.00%
<u>101-48105</u>	Expense Reimbursement-SHF	500.00	1,300.00	800.00	160.00%	500.00	1,300.00	800.00	160.00%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	11,573.07	11,713.22	140.15	1.21%	11,573.07	11,713.22	140.15	1.21%
<u>101-48310</u>	Sale of Assets	14,665.06	211.59	-14,453.47	-98.56%	14,665.06	211.59	-14,453.47	-98.56%
<u>101-49201</u>	Transfer In - Cole Reimbursement	671,048.68	449,987.61	-221,061.07	-32.94%	671,048.68	449,987.61	-221,061.07	-32.94%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	282,572.64	237,747.23	-44,825.41	-15.86%	282,572.64	237,747.23	-44,825.41	-15.86%
<u>101-49475</u>	Collector TMF Overage	20,000.00	20,000.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
	Revenue Total:	2,005,602.92	3,060,646.94	1,055,044.02	52.60%	2,005,602.92	3,060,646.94	1,055,044.02	52.60%

Expense

Department: 010 - Commission

<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,912.08	18,449.46	-537.38	-3.00%	17,912.08	18,449.46	-537.38	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	0.00	12,801.79	-12,801.79	0.00%	0.00	12,801.79	-12,801.79	0.00%
<u>101-010-51210</u>	Health Insurance	1,087.44	2,550.02	-1,462.58	-134.50%	1,087.44	2,550.02	-1,462.58	-134.50%
<u>101-010-51220</u>	FICA	1,365.92	2,365.23	-999.31	-73.16%	1,365.92	2,365.23	-999.31	-73.16%
<u>101-010-51230</u>	Lagers	1,441.00	2,827.30	-1,386.30	-96.20%	1,441.00	2,827.30	-1,386.30	-96.20%
<u>101-010-51250</u>	Unemployment Insurance	0.00	22.02	-22.02	0.00%	0.00	22.02	-22.02	0.00%
<u>101-010-51260</u>	Workers' Compensation	0.00	47.20	-47.20	0.00%	0.00	47.20	-47.20	0.00%
<u>101-010-52500</u>	Dues	0.00	1,200.00	-1,200.00	0.00%	0.00	1,200.00	-1,200.00	0.00%
<u>101-010-52530</u>	Phone	243.49	323.76	-80.27	-32.97%	243.49	323.76	-80.27	-32.97%
<u>101-010-52580</u>	Mileage	194.30	0.00	194.30	100.00%	194.30	0.00	194.30	100.00%
<u>101-010-52590</u>	Training	1,125.00	0.00	1,125.00	100.00%	1,125.00	0.00	1,125.00	100.00%
<u>101-010-53600</u>	Office Expense	1,344.47	370.62	973.85	72.43%	1,344.47	370.62	973.85	72.43%
<u>101-010-53605</u>	Postage	1.38	0.00	1.38	100.00%	1.38	0.00	1.38	100.00%
	Department 010 - Commission Total:	24,715.08	40,957.40	-16,242.32	-65.72%	24,715.08	40,957.40	-16,242.32	-65.72%

Department: 020 - County Clerk

<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	6,104.48	6,287.62	-183.14	-3.00%	6,104.48	6,287.62	-183.14	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	4,396.57	6,795.06	-2,398.49	-54.55%	4,396.57	6,795.06	-2,398.49	-54.55%
<u>101-020-51210</u>	Health Insurance	1,250.56	2,353.86	-1,103.30	-88.22%	1,250.56	2,353.86	-1,103.30	-88.22%
<u>101-020-51220</u>	FICA	791.11	988.22	-197.11	-24.92%	791.11	988.22	-197.11	-24.92%
<u>101-020-51230</u>	Lagers	1,260.12	1,596.07	-335.95	-26.66%	1,260.12	1,596.07	-335.95	-26.66%
<u>101-020-51250</u>	Unemployment Insurance	11.48	11.90	-0.42	-3.66%	11.48	11.90	-0.42	-3.66%
<u>101-020-51260</u>	Workers' Compensation	0.00	13.08	-13.08	0.00%	0.00	13.08	-13.08	0.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	1,043.25	302.50	740.75	71.00%	1,043.25	302.50	740.75	71.00%
<u>101-020-52530</u>	Phone	137.21	105.29	31.92	23.26%	137.21	105.29	31.92	23.26%
<u>101-020-53600</u>	Office Expense	285.72	571.52	-285.80	-100.03%	285.72	571.52	-285.80	-100.03%
<u>101-020-53605</u>	Postage	24.11	0.00	24.11	100.00%	24.11	0.00	24.11	100.00%
<u>101-020-53618</u>	Small Equipment	500.00	0.00	500.00	100.00%	500.00	0.00	500.00	100.00%
	Department 020 - County Clerk Total:	15,804.61	19,025.12	-3,220.51	-20.38%	15,804.61	19,025.12	-3,220.51	-20.38%

Department: 030 - Elections

<u>101-030-51120</u>	Salary Other - ELECTION	8,131.46	6,795.24	1,336.22	16.43%	8,131.46	6,795.24	1,336.22	16.43%
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Prior-Year Comparative Income Statement

For the Period Ending 01/31/2026

		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-030-51210</u>	Health Insurance	1,468.04	1,569.24	-101.20	-6.89%	1,468.04	1,569.24	-101.20	-6.89%
<u>101-030-51220</u>	FICA	612.14	514.96	97.18	15.88%	612.14	514.96	97.18	15.88%
<u>101-030-51230</u>	Lagers	975.77	829.03	146.74	15.04%	975.77	829.03	146.74	15.04%
<u>101-030-51250</u>	Unemployment Insurance	21.12	11.84	9.28	43.94%	21.12	11.84	9.28	43.94%
<u>101-030-51260</u>	Workers' Compensation	0.00	13.65	-13.65	0.00%	0.00	13.65	-13.65	0.00%
<u>101-030-52312</u>	Canvassing	0.00	1,500.00	-1,500.00	0.00%	0.00	1,500.00	-1,500.00	0.00%
<u>101-030-52432</u>	Software Maintenance & Licenses	75.00	0.00	75.00	100.00%	75.00	0.00	75.00	100.00%
<u>101-030-52530</u>	Phone	137.21	105.29	31.92	23.26%	137.21	105.29	31.92	23.26%
<u>101-030-53600</u>	Office Expense	418.76	203.17	215.59	51.48%	418.76	203.17	215.59	51.48%
<u>101-030-53605</u>	Postage	1,783.12	0.00	1,783.12	100.00%	1,783.12	0.00	1,783.12	100.00%
<u>101-030-53618</u>	Small Equipment	500.00	0.00	500.00	100.00%	500.00	0.00	500.00	100.00%
Department 030 - Elections Total:		14,122.62	11,542.42	2,580.20	18.27%	14,122.62	11,542.42	2,580.20	18.27%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,624.99	20,850.86	-225.87	-1.10%	20,624.99	20,850.86	-225.87	-1.10%
<u>101-040-51210</u>	Health Insurance	2,718.60	4,707.72	-1,989.12	-73.17%	2,718.60	4,707.72	-1,989.12	-73.17%
<u>101-040-51220</u>	FICA	1,526.60	1,523.75	2.85	0.19%	1,526.60	1,523.75	2.85	0.19%
<u>101-040-51230</u>	Lagers	2,474.99	2,543.79	-68.80	-2.78%	2,474.99	2,543.79	-68.80	-2.78%
<u>101-040-51250</u>	Unemployment Insurance	52.70	35.06	17.64	33.47%	52.70	35.06	17.64	33.47%
<u>101-040-51260</u>	Workers' Compensation	0.00	643.22	-643.22	0.00%	0.00	643.22	-643.22	0.00%
<u>101-040-51270</u>	Uniforms	215.12	146.25	68.87	32.01%	215.12	146.25	68.87	32.01%
<u>101-040-52410</u>	Utilities	62,370.84	67,135.86	-4,765.02	-7.64%	62,370.84	67,135.86	-4,765.02	-7.64%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	3,493.97	442.92	3,051.05	87.32%	3,493.97	442.92	3,051.05	87.32%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	15.00	39.95	-24.95	-166.33%	15.00	39.95	-24.95	-166.33%
<u>101-040-52438</u>	Building Repairs & Maintenance	17,193.11	27,230.15	-10,037.04	-58.38%	17,193.11	27,230.15	-10,037.04	-58.38%
<u>101-040-52439</u>	Elevator Maintenance	1,957.02	2,023.40	-66.38	-3.39%	1,957.02	2,023.40	-66.38	-3.39%
<u>101-040-52530</u>	Phone	64.87	168.15	-103.28	-159.21%	64.87	168.15	-103.28	-159.21%
<u>101-040-53600</u>	Office Expense	486.86	14.58	472.28	97.01%	486.86	14.58	472.28	97.01%
<u>101-040-53610</u>	Custodian Supplies	2,669.96	452.88	2,217.08	83.04%	2,669.96	452.88	2,217.08	83.04%
<u>101-040-53626</u>	Fuel Expense	464.82	770.28	-305.46	-65.72%	464.82	770.28	-305.46	-65.72%
<u>101-040-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 040 - Facilities Management Total:		116,329.45	128,728.82	-12,399.37	-10.66%	116,329.45	128,728.82	-12,399.37	-10.66%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	10,055.38	10,224.86	-169.48	-1.69%	10,055.38	10,224.86	-169.48	-1.69%
<u>101-050-51120</u>	Salary Other-Sheriff	410,400.86	454,508.62	-44,107.76	-10.75%	410,400.86	454,508.62	-44,107.76	-10.75%
<u>101-050-51210</u>	Health Insurance	48,391.09	65,908.09	-17,517.00	-36.20%	48,391.09	65,908.09	-17,517.00	-36.20%
<u>101-050-51220</u>	FICA	30,951.16	34,540.21	-3,589.05	-11.60%	30,951.16	34,540.21	-3,589.05	-11.60%
<u>101-050-51230</u>	Lagers	43,462.59	49,467.60	-6,005.01	-13.82%	43,462.59	49,467.60	-6,005.01	-13.82%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	1,421.24	-1,421.24	0.00%	0.00	1,421.24	-1,421.24	0.00%
<u>101-050-51250</u>	Unemployment Insurance	1,043.23	777.36	265.87	25.49%	1,043.23	777.36	265.87	25.49%
<u>101-050-51260</u>	Workers' Compensation	0.00	12,218.00	-12,218.00	0.00%	0.00	12,218.00	-12,218.00	0.00%
<u>101-050-51270</u>	Uniforms	1,975.39	1,271.83	703.56	35.62%	1,975.39	1,271.83	703.56	35.62%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2026

		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-050-51280</u>	Staff Meals- Jail	236.04	69.08	166.96	70.73%	236.04	69.08	166.96	70.73%
<u>101-050-52331</u>	Inmate Medical	60,972.30	60,972.30	0.00	0.00%	60,972.30	60,972.30	0.00	0.00%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	1,200.63	-1,200.63	0.00%	0.00	1,200.63	-1,200.63	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	212.34	2,067.03	-1,854.69	-873.45%	212.34	2,067.03	-1,854.69	-873.45%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	22,475.79	5,609.14	16,866.65	75.04%	22,475.79	5,609.14	16,866.65	75.04%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	1,650.00	2,500.00	-850.00	-51.52%	1,650.00	2,500.00	-850.00	-51.52%
<u>101-050-52520</u>	Property & Liability Insurance	50,000.00	0.00	50,000.00	100.00%	50,000.00	0.00	50,000.00	100.00%
<u>101-050-52530</u>	Phone	5,124.41	8,342.52	-3,218.11	-62.80%	5,124.41	8,342.52	-3,218.11	-62.80%
<u>101-050-53600</u>	Office Expense	2,813.71	4,424.45	-1,610.74	-57.25%	2,813.71	4,424.45	-1,610.74	-57.25%
<u>101-050-53605</u>	Postage	199.67	0.00	199.67	100.00%	199.67	0.00	199.67	100.00%
<u>101-050-53610</u>	Enforcement Supplies	638.48	961.18	-322.70	-50.54%	638.48	961.18	-322.70	-50.54%
<u>101-050-53612</u>	Jail Supplies	2,931.50	2,937.87	-6.37	-0.22%	2,931.50	2,937.87	-6.37	-0.22%
<u>101-050-53616</u>	Other Grant Expense	14,000.00	18,580.00	-4,580.00	-32.71%	14,000.00	18,580.00	-4,580.00	-32.71%
<u>101-050-53617</u>	Investigative Expense	606.00	727.00	-121.00	-19.97%	606.00	727.00	-121.00	-19.97%
<u>101-050-53618</u>	Small Equipment	2,658.47	1,149.21	1,509.26	56.77%	2,658.47	1,149.21	1,509.26	56.77%
<u>101-050-53626</u>	Fuel Expense	14,741.58	16,309.93	-1,568.35	-10.64%	14,741.58	16,309.93	-1,568.35	-10.64%
<u>101-050-53635</u>	Prisoner Food & Board	56,434.47	43,596.74	12,837.73	22.75%	56,434.47	43,596.74	12,837.73	22.75%
<u>101-050-54750</u>	Equipment	0.00	41,366.13	-41,366.13	0.00%	0.00	41,366.13	-41,366.13	0.00%
<u>101-050-54752</u>	Vehicle Purchases	1,228.96	0.00	1,228.96	100.00%	1,228.96	0.00	1,228.96	100.00%
<u>101-050-54756</u>	Computer Software	48,484.52	71,629.63	-23,145.11	-47.74%	48,484.52	71,629.63	-23,145.11	-47.74%
<u>101-050-57509</u>	Fees for HB 2224	1,728.50	2,230.00	-501.50	-29.01%	1,728.50	2,230.00	-501.50	-29.01%
<u>101-050-57800</u>	K-9 Unit Expense	463.90	0.00	463.90	100.00%	463.90	0.00	463.90	100.00%
Department 050 - Sheriff Total:		833,880.34	915,010.65	-81,130.31	-9.73%	833,880.34	915,010.65	-81,130.31	-9.73%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	6,104.48	6,287.62	-183.14	-3.00%	6,104.48	6,287.62	-183.14	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	5,446.03	3,113.86	2,332.17	42.82%	5,446.03	3,113.86	2,332.17	42.82%
<u>101-060-51210</u>	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	1,087.44	1,569.24	-481.80	-44.31%
<u>101-060-51220</u>	FICA	825.56	663.21	162.35	19.67%	825.56	663.21	162.35	19.67%
<u>101-060-51230</u>	Lagers	881.69	1,146.97	-265.28	-30.09%	881.69	1,146.97	-265.28	-30.09%
<u>101-060-51250</u>	Unemployment Insurance	7.71	5.42	2.29	29.70%	7.71	5.42	2.29	29.70%
<u>101-060-51260</u>	Workers' Compensation	0.00	12.97	-12.97	0.00%	0.00	12.97	-12.97	0.00%
<u>101-060-52530</u>	Phone	49.12	29.40	19.72	40.15%	49.12	29.40	19.72	40.15%
<u>101-060-53600</u>	Office Expense	67.09	174.29	-107.20	-159.79%	67.09	174.29	-107.20	-159.79%
<u>101-060-53605</u>	Postage	173.44	0.00	173.44	100.00%	173.44	0.00	173.44	100.00%
Department 060 - Treasurer Total:		14,642.56	13,002.98	1,639.58	11.20%	14,642.56	13,002.98	1,639.58	11.20%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	6,104.48	6,287.62	-183.14	-3.00%	6,104.48	6,287.62	-183.14	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	15,399.91	16,322.32	-922.41	-5.99%	15,399.91	16,322.32	-922.41	-5.99%
<u>101-070-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	2,174.88	3,923.10	-1,748.22	-80.38%
<u>101-070-51220</u>	FICA	1,615.74	1,675.80	-60.06	-3.72%	1,615.74	1,675.80	-60.06	-3.72%
<u>101-070-51230</u>	Lagers	2,001.94	2,074.16	-72.22	-3.61%	2,001.94	2,074.16	-72.22	-3.61%

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		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-070-51250</u>	Unemployment Insurance	40.29	28.02	12.27	30.45%	40.29	28.02	12.27	30.45%
<u>101-070-51260</u>	Workers' Compensation	0.00	30.14	-30.14	0.00%	0.00	30.14	-30.14	0.00%
<u>101-070-52530</u>	Phone	0.00	102.28	-102.28	0.00%	0.00	102.28	-102.28	0.00%
<u>101-070-53605</u>	Postage	4,996.09	0.00	4,996.09	100.00%	4,996.09	0.00	4,996.09	100.00%
Department 070 - Collector Total:		32,333.33	30,443.44	1,889.89	5.85%	32,333.33	30,443.44	1,889.89	5.85%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	6,104.48	6,287.62	-183.14	-3.00%	6,104.48	6,287.62	-183.14	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	10,432.40	10,549.39	-116.99	-1.12%	10,432.40	10,549.39	-116.99	-1.12%
<u>101-090-51210</u>	Health Insurance	1,631.16	3,138.48	-1,507.32	-92.41%	1,631.16	3,138.48	-1,507.32	-92.41%
<u>101-090-51220</u>	FICA	1,234.89	1,255.48	-20.59	-1.67%	1,234.89	1,255.48	-20.59	-1.67%
<u>101-090-51230</u>	Lagers	1,907.10	1,932.62	-25.52	-1.34%	1,907.10	1,932.62	-25.52	-1.34%
<u>101-090-51250</u>	Unemployment Insurance	27.09	18.24	8.85	32.67%	27.09	18.24	8.85	32.67%
<u>101-090-51260</u>	Workers' Compensation	0.00	23.32	-23.32	0.00%	0.00	23.32	-23.32	0.00%
Department 090 - Recorder Total:		21,337.12	23,205.15	-1,868.03	-8.75%	21,337.12	23,205.15	-1,868.03	-8.75%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	2,066.55	430.00	1,636.55	79.19%	2,066.55	430.00	1,636.55	79.19%
<u>101-110-52340</u>	Court Reporter	106.11	0.00	106.11	100.00%	106.11	0.00	106.11	100.00%
<u>101-110-52500</u>	Dues	560.50	150.00	410.50	73.24%	560.50	150.00	410.50	73.24%
<u>101-110-52515</u>	Jury Expense	4,001.60	2,581.00	1,420.60	35.50%	4,001.60	2,581.00	1,420.60	35.50%
<u>101-110-52530</u>	Phone	1,061.70	922.18	139.52	13.14%	1,061.70	922.18	139.52	13.14%
<u>101-110-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-110-53600</u>	Office Expense	5,920.62	7,880.43	-1,959.81	-33.10%	5,920.62	7,880.43	-1,959.81	-33.10%
<u>101-110-53605</u>	Postage	989.88	0.00	989.88	100.00%	989.88	0.00	989.88	100.00%
<u>101-110-53618</u>	Small Equipment	160.44	151.37	9.07	5.65%	160.44	151.37	9.07	5.65%
<u>101-110-54750</u>	Equipment	0.00	1,298.82	-1,298.82	0.00%	0.00	1,298.82	-1,298.82	0.00%
<u>101-110-57507</u>	Court Costs	0.00	146.00	-146.00	0.00%	0.00	146.00	-146.00	0.00%
Department 110 - Consolidated Courts Total:		14,867.40	13,559.80	1,307.60	8.80%	14,867.40	13,559.80	1,307.60	8.80%
Department: 121 - 38th Circuit Associate Division No. 1									
<u>101-121-52301</u>	Legal Fees-Treatment Court	800.00	1,200.00	-400.00	-50.00%	800.00	1,200.00	-400.00	-50.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	3,333.00	3,333.00	0.00	0.00%	3,333.00	3,333.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	1,213.33	1,213.33	0.00	0.00%	1,213.33	1,213.33	0.00	0.00%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	6,231.00	10,898.00	-4,667.00	-74.90%	6,231.00	10,898.00	-4,667.00	-74.90%
<u>101-121-52310</u>	Consultant	2,130.79	2,145.50	-14.71	-0.69%	2,130.79	2,145.50	-14.71	-0.69%
<u>101-121-52500</u>	Dues	410.00	410.00	0.00	0.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.74	58.30	39.44	40.35%	97.74	58.30	39.44	40.35%
<u>101-121-52590</u>	Training	38.47	0.00	38.47	100.00%	38.47	0.00	38.47	100.00%
<u>101-121-53600</u>	Office Expense	141.07	0.00	141.07	100.00%	141.07	0.00	141.07	100.00%
<u>101-121-53605</u>	Postage	39.33	0.00	39.33	100.00%	39.33	0.00	39.33	100.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		14,434.73	19,258.13	-4,823.40	-33.42%	14,434.73	19,258.13	-4,823.40	-33.42%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52500</u>	Dues	0.00	518.45	-518.45	0.00%	0.00	518.45	-518.45	0.00%

Prior-Year Comparative Income Statement

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		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-122-52530</u>	Phone	122.17	72.88	49.29	40.35%	122.17	72.88	49.29	40.35%
<u>101-122-52580</u>	Mileage	106.11	0.00	106.11	100.00%	106.11	0.00	106.11	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		228.28	591.33	-363.05	-159.04%	228.28	591.33	-363.05	-159.04%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	6,104.48	6,287.62	-183.14	-3.00%	6,104.48	6,287.62	-183.14	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	7,876.06	3,124.80	4,751.26	60.33%	7,876.06	3,124.80	4,751.26	60.33%
<u>101-130-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	543.72	784.62	-240.90	-44.31%
<u>101-130-51220</u>	FICA	1,028.92	660.12	368.80	35.84%	1,028.92	660.12	368.80	35.84%
<u>101-130-51230</u>	Lagers	1,163.47	1,148.31	15.16	1.30%	1,163.47	1,148.31	15.16	1.30%
<u>101-130-51250</u>	Unemployment Insurance	14.14	4.86	9.28	65.63%	14.14	4.86	9.28	65.63%
<u>101-130-51260</u>	Workers' Compensation	0.00	15.92	-15.92	0.00%	0.00	15.92	-15.92	0.00%
<u>101-130-52522</u>	Bond	2,346.00	0.00	2,346.00	100.00%	2,346.00	0.00	2,346.00	100.00%
<u>101-130-52530</u>	Phone	118.72	139.24	-20.52	-17.28%	118.72	139.24	-20.52	-17.28%
<u>101-130-53600</u>	Office Expense	23.78	666.10	-642.32	-2,701.09%	23.78	666.10	-642.32	-2,701.09%
<u>101-130-53605</u>	Postage	136.49	0.00	136.49	100.00%	136.49	0.00	136.49	100.00%
<u>101-130-53626</u>	Fuel Expense	0.00	39.09	-39.09	0.00%	0.00	39.09	-39.09	0.00%
Department 130 - Public Administrator Total:		19,355.78	12,870.68	6,485.10	33.50%	19,355.78	12,870.68	6,485.10	33.50%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,569.24	12,781.08	-211.84	-1.69%	12,569.24	12,781.08	-211.84	-1.69%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	119,694.46	121,362.74	-1,668.28	-1.39%	119,694.46	121,362.74	-1,668.28	-1.39%
<u>101-140-51210</u>	Health Insurance	10,330.68	17,653.95	-7,323.27	-70.89%	10,330.68	17,653.95	-7,323.27	-70.89%
<u>101-140-51220</u>	FICA	9,656.46	9,847.76	-191.30	-1.98%	9,656.46	9,847.76	-191.30	-1.98%
<u>101-140-51230</u>	Lagers	15,616.95	15,635.47	-18.52	-0.12%	15,616.95	15,635.47	-18.52	-0.12%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	1,292.00	1,292.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	304.13	206.96	97.17	31.95%	304.13	206.96	97.17	31.95%
<u>101-140-51260</u>	Workers' Compensation	0.00	460.66	-460.66	0.00%	0.00	460.66	-460.66	0.00%
<u>101-140-52345</u>	Witness & Reporter Expense	482.03	3,533.20	-3,051.17	-632.98%	482.03	3,533.20	-3,051.17	-632.98%
<u>101-140-52500</u>	Dues	3,430.00	5,707.52	-2,277.52	-66.40%	3,430.00	5,707.52	-2,277.52	-66.40%
<u>101-140-52530</u>	Phone	1,234.38	1,224.72	9.66	0.78%	1,234.38	1,224.72	9.66	0.78%
<u>101-140-53600</u>	Office Expense	1,524.32	1,057.04	467.28	30.65%	1,524.32	1,057.04	467.28	30.65%
<u>101-140-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-140-53619</u>	Late Fees	26.00	0.00	26.00	100.00%	26.00	0.00	26.00	100.00%
<u>101-140-54756</u>	Computer Software	26,394.98	28,104.00	-1,709.02	-6.47%	26,394.98	28,104.00	-1,709.02	-6.47%
Department 140 - Prosecuting Attorney Total:		202,555.63	218,867.10	-16,311.47	-8.05%	202,555.63	218,867.10	-16,311.47	-8.05%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	14,543.79	16,276.82	-1,733.03	-11.92%	14,543.79	16,276.82	-1,733.03	-11.92%
<u>101-150-51210</u>	Health Insurance	2,174.88	2,746.17	-571.29	-26.27%	2,174.88	2,746.17	-571.29	-26.27%
<u>101-150-51220</u>	FICA	1,050.57	1,158.74	-108.17	-10.30%	1,050.57	1,158.74	-108.17	-10.30%
<u>101-150-51230</u>	Lagers	1,709.77	1,981.76	-271.99	-15.91%	1,709.77	1,981.76	-271.99	-15.91%
<u>101-150-51250</u>	Unemployment Insurance	36.24	26.66	9.58	26.43%	36.24	26.66	9.58	26.43%
<u>101-150-51260</u>	Workers' Compensation	0.00	370.80	-370.80	0.00%	0.00	370.80	-370.80	0.00%

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		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-150-51270</u>	Uniforms	134.88	0.00	134.88	100.00%	134.88	0.00	134.88	100.00%
<u>101-150-52300</u>	Legal Fees	2,500.00	5,000.00	-2,500.00	-100.00%	2,500.00	5,000.00	-2,500.00	-100.00%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	745.00	3,100.00	-2,355.00	-316.11%	745.00	3,100.00	-2,355.00	-316.11%
<u>101-150-52500</u>	Dues	0.00	410.00	-410.00	0.00%	0.00	410.00	-410.00	0.00%
<u>101-150-52530</u>	Phone	1,082.70	1,617.79	-535.09	-49.42%	1,082.70	1,617.79	-535.09	-49.42%
<u>101-150-52585</u>	Travel	1,133.52	1,092.67	40.85	3.60%	1,133.52	1,092.67	40.85	3.60%
<u>101-150-52590</u>	Training	3,380.00	0.00	3,380.00	100.00%	3,380.00	0.00	3,380.00	100.00%
<u>101-150-53600</u>	Office Expense	1,068.38	1,947.15	-878.77	-82.25%	1,068.38	1,947.15	-878.77	-82.25%
<u>101-150-53605</u>	Postage	86.25	0.00	86.25	100.00%	86.25	0.00	86.25	100.00%
<u>101-150-53626</u>	Fuel Expense	346.00	397.00	-51.00	-14.74%	346.00	397.00	-51.00	-14.74%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	8,457.75	8,457.75	0.00	0.00%
Department 150 - Juvenile Office Total:		38,449.73	44,583.31	-6,133.58	-15.95%	38,449.73	44,583.31	-6,133.58	-15.95%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,956.16	6,134.84	-178.68	-3.00%	5,956.16	6,134.84	-178.68	-3.00%
<u>101-160-51130</u>	Contract Services	750.00	950.00	-200.00	-26.67%	750.00	950.00	-200.00	-26.67%
<u>101-160-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	543.72	784.62	-240.90	-44.31%
<u>101-160-51220</u>	FICA	417.26	436.18	-18.92	-4.53%	417.26	436.18	-18.92	-4.53%
<u>101-160-51230</u>	Lagers	714.74	748.46	-33.72	-4.72%	714.74	748.46	-33.72	-4.72%
<u>101-160-51260</u>	Workers' Compensation	0.00	17.06	-17.06	0.00%	0.00	17.06	-17.06	0.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	0.00	5,200.00	-5,200.00	0.00%	0.00	5,200.00	-5,200.00	0.00%
<u>101-160-52530</u>	Phone	40.44	80.94	-40.50	-100.15%	40.44	80.94	-40.50	-100.15%
<u>101-160-53626</u>	Fuel Expense	44.50	45.70	-1.20	-2.70%	44.50	45.70	-1.20	-2.70%
Department 160 - Coroner Total:		8,466.82	14,397.80	-5,930.98	-70.05%	8,466.82	14,397.80	-5,930.98	-70.05%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	28,528.56	28,528.56	0.00	0.00%	28,528.56	28,528.56	0.00	0.00%
<u>101-170-51285</u>	Testing, Evaluation and Counseling Se	944.00	315.00	629.00	66.63%	944.00	315.00	629.00	66.63%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	10,416.67	10,416.67	0.00	0.00%
<u>101-170-52340</u>	Court Reporter	0.00	100.00	-100.00	0.00%	0.00	100.00	-100.00	0.00%
<u>101-170-52342</u>	GIS	5,845.00	5,845.00	0.00	0.00%	5,845.00	5,845.00	0.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	21,607.37	14,758.49	6,848.88	31.70%	21,607.37	14,758.49	6,848.88	31.70%
<u>101-170-52432</u>	Computer Software	57,624.91	10,215.74	47,409.17	82.27%	57,624.91	10,215.74	47,409.17	82.27%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	1,956.75	0.00	1,956.75	100.00%	1,956.75	0.00	1,956.75	100.00%
<u>101-170-52500</u>	Organizational Dues	14,800.00	15,064.87	-264.87	-1.79%	14,800.00	15,064.87	-264.87	-1.79%
<u>101-170-52516</u>	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-170-52530</u>	Phone & Internet	10,799.40	19,499.20	-8,699.80	-80.56%	10,799.40	19,499.20	-8,699.80	-80.56%
<u>101-170-52540</u>	Publication Costs	54.90	208.86	-153.96	-280.44%	54.90	208.86	-153.96	-280.44%
<u>101-170-54700</u>	Land, Bldgs & Improvements	7,902.99	0.00	7,902.99	100.00%	7,902.99	0.00	7,902.99	100.00%
<u>101-170-54750</u>	Equipment	0.00	8,372.50	-8,372.50	0.00%	0.00	8,372.50	-8,372.50	0.00%
<u>101-170-54755</u>	Computer Hardware	1,160.70	1,160.70	0.00	0.00%	1,160.70	1,160.70	0.00	0.00%
<u>101-170-57506</u>	ELECTIONS	30,648.87	0.00	30,648.87	100.00%	30,648.87	0.00	30,648.87	100.00%
<u>101-170-57800</u>	Misc	-842.76	7,438.69	-8,281.45	-982.66%	-842.76	7,438.69	-8,281.45	-982.66%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2026

		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-170-59500</u>	Disburse Fin Institution Tax	451.78	0.00	451.78	100.00%	451.78	0.00	451.78	100.00%
Department 170 - County Misc & Operations Total:		191,899.14	121,924.28	69,974.86	36.46%	191,899.14	121,924.28	69,974.86	36.46%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	7,121.67	-250.84	-3.65%	6,870.83	7,121.67	-250.84	-3.65%
Department 180 - University Extension Total:		6,870.83	7,121.67	-250.84	-3.65%	6,870.83	7,121.67	-250.84	-3.65%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,511.43	13,093.99	-582.56	-4.66%	12,511.43	13,093.99	-582.56	-4.66%
<u>101-190-51130</u>	Contract Labor	1,764.00	0.00	1,764.00	100.00%	1,764.00	0.00	1,764.00	100.00%
<u>101-190-51210</u>	Health Insurance	1,631.16	2,353.86	-722.70	-44.31%	1,631.16	2,353.86	-722.70	-44.31%
<u>101-190-51220</u>	FICA	909.19	923.77	-14.58	-1.60%	909.19	923.77	-14.58	-1.60%
<u>101-190-51230</u>	Lagers	1,501.37	1,591.97	-90.60	-6.03%	1,501.37	1,591.97	-90.60	-6.03%
<u>101-190-51250</u>	Unemployment Insurance	31.31	21.16	10.15	32.42%	31.31	21.16	10.15	32.42%
<u>101-190-51260</u>	Workers' Compensation	0.00	174.60	-174.60	0.00%	0.00	174.60	-174.60	0.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	71.30	-71.30	0.00%	0.00	71.30	-71.30	0.00%
<u>101-190-52432</u>	Software Maintenance & Licenses	1,935.00	2,935.00	-1,000.00	-51.68%	1,935.00	2,935.00	-1,000.00	-51.68%
<u>101-190-52530</u>	Phone	495.88	577.10	-81.22	-16.38%	495.88	577.10	-81.22	-16.38%
<u>101-190-52590</u>	Training	25.00	0.00	25.00	100.00%	25.00	0.00	25.00	100.00%
<u>101-190-53600</u>	Office Expense	1,835.87	1,864.02	-28.15	-1.53%	1,835.87	1,864.02	-28.15	-1.53%
<u>101-190-53616</u>	Other Grant Expense	96.06	0.00	96.06	100.00%	96.06	0.00	96.06	100.00%
<u>101-190-53618</u>	Small Equipment	0.00	636.46	-636.46	0.00%	0.00	636.46	-636.46	0.00%
<u>101-190-53626</u>	Fuel Expense	181.89	114.18	67.71	37.23%	181.89	114.18	67.71	37.23%
Department 190 - Emergency Management Total:		22,918.16	24,357.41	-1,439.25	-6.28%	22,918.16	24,357.41	-1,439.25	-6.28%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	22,774.57	19,090.01	3,684.56	16.18%	22,774.57	19,090.01	3,684.56	16.18%
<u>101-200-51210</u>	Health Insurance	2,283.63	3,248.35	-964.72	-42.25%	2,283.63	3,248.35	-964.72	-42.25%
<u>101-200-51220</u>	FICA	1,721.13	1,450.51	270.62	15.72%	1,721.13	1,450.51	270.62	15.72%
<u>101-200-51230</u>	Lagers	2,200.52	2,328.98	-128.46	-5.84%	2,200.52	2,328.98	-128.46	-5.84%
<u>101-200-51250</u>	Unemployment Insurance	59.41	33.36	26.05	43.85%	59.41	33.36	26.05	43.85%
<u>101-200-51260</u>	Workers' Compensation	0.00	141.61	-141.61	0.00%	0.00	141.61	-141.61	0.00%
<u>101-200-52342</u>	GIS	7,160.00	6,060.00	1,100.00	15.36%	7,160.00	6,060.00	1,100.00	15.36%
<u>101-200-52500</u>	Dues	566.00	0.00	566.00	100.00%	566.00	0.00	566.00	100.00%
<u>101-200-52510</u>	BOA Board Meetings	250.00	0.00	250.00	100.00%	250.00	0.00	250.00	100.00%
<u>101-200-52530</u>	Phone	162.61	233.84	-71.23	-43.80%	162.61	233.84	-71.23	-43.80%
<u>101-200-53600</u>	Office Expense	463.04	366.07	96.97	20.94%	463.04	366.07	96.97	20.94%
Department 200 - Planning & Development Total:		37,640.91	32,952.73	4,688.18	12.46%	37,640.91	32,952.73	4,688.18	12.46%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	6,104.48	6,287.62	-183.14	-3.00%	6,104.48	6,287.62	-183.14	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,920.49	5,103.26	-182.77	-3.71%	4,920.49	5,103.26	-182.77	-3.71%
<u>101-210-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	543.72	784.62	-240.90	-44.31%
<u>101-210-51220</u>	FICA	820.96	847.50	-26.54	-3.23%	820.96	847.50	-26.54	-3.23%
<u>101-210-51230</u>	Lagers	1,323.00	1,389.68	-66.68	-5.04%	1,323.00	1,389.68	-66.68	-5.04%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2026

		2025	2026	Jan. Variance		2025	2026	YTD Variance	
		Jan. Activity	Jan. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
101-210-51250	Unemployment Insurance	12.31	8.49	3.82	31.03%	12.31	8.49	3.82	31.03%
101-210-51260	Workers' Compensation	0.00	15.24	-15.24	0.00%	0.00	15.24	-15.24	0.00%
101-210-52530	Phone	113.31	123.75	-10.44	-9.21%	113.31	123.75	-10.44	-9.21%
101-210-52580	Mileage	415.10	0.00	415.10	100.00%	415.10	0.00	415.10	100.00%
101-210-52590	Training	353.50	0.00	353.50	100.00%	353.50	0.00	353.50	100.00%
101-210-53600	Office Expense	256.51	1,231.90	-975.39	-380.25%	256.51	1,231.90	-975.39	-380.25%
Department 210 - Auditor Total:		14,863.38	15,792.06	-928.68	-6.25%	14,863.38	15,792.06	-928.68	-6.25%
Department: 230 - Recycle									
101-230-51120	Salary Other - RECYCLE	6,129.60	6,393.60	-264.00	-4.31%	6,129.60	6,393.60	-264.00	-4.31%
101-230-51210	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	1,087.44	1,569.24	-481.80	-44.31%
101-230-51220	FICA	464.86	485.40	-20.54	-4.42%	464.86	485.40	-20.54	-4.42%
101-230-51230	Lagers	735.54	780.02	-44.48	-6.05%	735.54	780.02	-44.48	-6.05%
101-230-51250	Unemployment Insurance	16.04	11.16	4.88	30.42%	16.04	11.16	4.88	30.42%
101-230-51260	Workers' Compensation	0.00	328.15	-328.15	0.00%	0.00	328.15	-328.15	0.00%
101-230-51270	Uniforms	101.94	138.78	-36.84	-36.14%	101.94	138.78	-36.84	-36.14%
101-230-52410	Utilities	162.65	482.78	-320.13	-196.82%	162.65	482.78	-320.13	-196.82%
101-230-52530	Phone	40.44	80.93	-40.49	-100.12%	40.44	80.93	-40.49	-100.12%
101-230-53600	Office Expense	113.30	0.00	113.30	100.00%	113.30	0.00	113.30	100.00%
101-230-53626	Fuel Expense	154.23	44.43	109.80	71.19%	154.23	44.43	109.80	71.19%
Department 230 - Recycle Total:		9,006.04	10,314.49	-1,308.45	-14.53%	9,006.04	10,314.49	-1,308.45	-14.53%
Department: 240 - Human Resources									
101-240-51120	Salary Other - EMPLOYEE SERVICES	36,012.40	38,001.65	-1,989.25	-5.52%	36,012.40	38,001.65	-1,989.25	-5.52%
101-240-51130	Contract Labor	1,790.25	0.00	1,790.25	100.00%	1,790.25	0.00	1,790.25	100.00%
101-240-51210	Health Insurance	4,349.76	6,080.80	-1,731.04	-39.80%	4,349.76	6,080.80	-1,731.04	-39.80%
101-240-51220	FICA	2,641.68	2,812.56	-170.88	-6.47%	2,641.68	2,812.56	-170.88	-6.47%
101-240-51230	Lagers	4,031.16	4,636.20	-605.04	-15.01%	4,031.16	4,636.20	-605.04	-15.01%
101-240-51250	Unemployment Insurance	91.17	64.69	26.48	29.04%	91.17	64.69	26.48	29.04%
101-240-51260	Workers' Compensation	0.00	52.89	-52.89	0.00%	0.00	52.89	-52.89	0.00%
101-240-52530	Phone	370.42	398.33	-27.91	-7.53%	370.42	398.33	-27.91	-7.53%
101-240-53600	Office Expense	926.91	747.38	179.53	19.37%	926.91	747.38	179.53	19.37%
101-240-53605	Postage	0.69	0.00	0.69	100.00%	0.69	0.00	0.69	100.00%
Department 240 - Human Resources Total:		50,214.44	52,794.50	-2,580.06	-5.14%	50,214.44	52,794.50	-2,580.06	-5.14%
Expense Total:		1,704,936.38	1,771,301.27	-66,364.89	-3.89%	1,704,936.38	1,771,301.27	-66,364.89	-3.89%
Fund 101 Surplus (Deficit):		300,666.54	1,289,345.67	988,679.13	328.83%	300,666.54	1,289,345.67	988,679.13	328.83%
Total Surplus (Deficit):		300,666.54	1,289,345.67	988,679.13	328.83%	300,666.54	1,289,345.67	988,679.13	328.83%

Prior-Year Comparative Income Statement

For the Period Ending 01/31/2026

Group Summary

Department	2025 Jan. Activity	2026 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christlan County General Fund								
Revenue								
	2,005,602.92	3,060,646.94	1,055,044.02	52.60%	2,005,602.92	3,060,646.94	1,055,044.02	52.60%
Revenue Total:	2,005,602.92	3,060,646.94	1,055,044.02	52.60%	2,005,602.92	3,060,646.94	1,055,044.02	52.60%
Expense								
010 - Commission	24,715.08	40,957.40	-16,242.32	-65.72%	24,715.08	40,957.40	-16,242.32	-65.72%
020 - County Clerk	15,804.61	19,025.12	-3,220.51	-20.38%	15,804.61	19,025.12	-3,220.51	-20.38%
030 - Elections	14,122.62	11,542.42	2,580.20	18.27%	14,122.62	11,542.42	2,580.20	18.27%
040 - Facilities Management	116,329.45	128,728.82	-12,399.37	-10.66%	116,329.45	128,728.82	-12,399.37	-10.66%
050 - Sheriff	833,880.34	915,010.65	-81,130.31	-9.73%	833,880.34	915,010.65	-81,130.31	-9.73%
060 - Treasurer	14,642.56	13,002.98	1,639.58	11.20%	14,642.56	13,002.98	1,639.58	11.20%
070 - Collector	32,333.33	30,443.44	1,889.89	5.85%	32,333.33	30,443.44	1,889.89	5.85%
090 - Recorder	21,337.12	23,205.15	-1,868.03	-8.75%	21,337.12	23,205.15	-1,868.03	-8.75%
110 - Consolidated Courts	14,867.40	13,559.80	1,307.60	8.80%	14,867.40	13,559.80	1,307.60	8.80%
121 - 38th Circuit Associate Division No. 1	14,434.73	19,258.13	-4,823.40	-33.42%	14,434.73	19,258.13	-4,823.40	-33.42%
122 - 38th Circuit Associate Division No. 2	228.28	591.33	-363.05	-159.04%	228.28	591.33	-363.05	-159.04%
130 - Public Administrator	19,355.78	12,870.68	6,485.10	33.50%	19,355.78	12,870.68	6,485.10	33.50%
140 - Prosecuting Attorney	202,555.63	218,867.10	-16,311.47	-8.05%	202,555.63	218,867.10	-16,311.47	-8.05%
150 - Juvenile Office	38,449.73	44,583.31	-6,133.58	-15.95%	38,449.73	44,583.31	-6,133.58	-15.95%
160 - Coroner	8,466.82	14,397.80	-5,930.98	-70.05%	8,466.82	14,397.80	-5,930.98	-70.05%
170 - County Misc & Operations	191,899.14	121,924.28	69,974.86	36.46%	191,899.14	121,924.28	69,974.86	36.46%
180 - University Extension	6,870.83	7,121.67	-250.84	-3.65%	6,870.83	7,121.67	-250.84	-3.65%
190 - Emergency Management	22,918.16	24,357.41	-1,439.25	-6.28%	22,918.16	24,357.41	-1,439.25	-6.28%
200 - Planning & Development	37,640.91	32,952.73	4,688.18	12.46%	37,640.91	32,952.73	4,688.18	12.46%
210 - Auditor	14,863.38	15,792.06	-928.68	-6.25%	14,863.38	15,792.06	-928.68	-6.25%
230 - Recycle	9,006.04	10,314.49	-1,308.45	-14.53%	9,006.04	10,314.49	-1,308.45	-14.53%
240 - Human Resources	50,214.44	52,794.50	-2,580.06	-5.14%	50,214.44	52,794.50	-2,580.06	-5.14%
Expense Total:	1,704,936.38	1,771,301.27	-66,364.89	-3.89%	1,704,936.38	1,771,301.27	-66,364.89	-3.89%
Fund 101 Surplus (Deficit):	300,666.54	1,289,345.67	988,679.13	328.83%	300,666.54	1,289,345.67	988,679.13	328.83%
Total Surplus (Deficit):	300,666.54	1,289,345.67	988,679.13	328.83%	300,666.54	1,289,345.67	988,679.13	328.83%

Fund Summary

Fund	2025	2026	Jan. Variance		2025	2026	YTD Variance	
	Jan. Activity	Jan. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	300,666.54	1,289,345.67	988,679.13	328.83%	300,666.54	1,289,345.67	988,679.13	328.83%
Total Surplus (Deficit):	300,666.54	1,289,345.67	988,679.13	328.83%	300,666.54	1,289,345.67	988,679.13	328.83%



Christian County, MO

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 01/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,648,925.00	22,648,925.00	3,060,646.94	3,060,646.94	0.00	-19,588,278.06	13.51%
Revenue Total:	22,648,925.00	22,648,925.00	3,060,646.94	3,060,646.94	0.00	-19,588,278.06	13.51%
Expense							
010 - Commission	779,820.00	779,820.00	40,957.40	40,957.40	51.16	738,811.44	5.26%
020 - County Clerk	278,706.00	278,706.00	19,025.12	19,025.12	0.00	259,680.88	6.83%
030 - Elections	245,918.00	245,918.00	11,542.42	11,542.42	651.62	233,723.96	4.96%
040 - Facilities Management	1,164,876.00	1,164,876.00	128,728.82	128,728.82	6,234.43	1,029,912.75	11.59%
050 - Sheriff	11,776,123.00	11,776,123.00	915,010.65	915,010.65	5,360.33	10,855,752.02	7.82%
060 - Treasurer	183,160.00	183,160.00	13,002.98	13,002.98	459.93	169,697.09	7.35%
070 - Collector	466,224.00	466,224.00	30,443.44	30,443.44	0.00	435,780.56	6.53%
090 - Recorder	352,200.00	352,200.00	23,205.15	23,205.15	0.00	328,994.85	6.59%
110 - Consolidated Courts	420,950.00	420,950.00	13,559.80	13,559.80	1,973.96	405,416.24	3.69%
121 - 38th Circuit Associate Division No. 1	229,615.00	229,615.00	19,258.13	19,258.13	86,344.52	124,012.35	45.99%
122 - 38th Circuit Associate Division No. 2	5,555.00	5,555.00	591.33	591.33	0.00	4,963.67	10.65%
130 - Public Administrator	246,203.00	246,203.00	12,870.68	12,870.68	1,000.00	232,332.32	5.63%
140 - Prosecuting Attorney	2,746,823.00	2,746,823.00	218,867.10	218,867.10	1,283.98	2,526,671.92	8.01%
150 - Juvenile Office	665,043.00	665,043.00	44,583.31	44,583.31	96,276.81	524,182.88	21.18%
160 - Coroner	254,193.00	254,193.00	14,397.80	14,397.80	16,050.00	223,745.20	11.98%
170 - County Misc & Operations	3,080,250.00	3,080,250.00	121,924.28	121,924.28	403,479.66	2,554,846.06	17.06%
180 - University Extension	85,460.00	85,460.00	7,121.67	7,121.67	78,338.34	-0.01	100.00%
190 - Emergency Management	309,425.00	309,425.00	24,357.41	24,357.41	433.91	284,633.68	8.01%
200 - Planning & Development	395,982.00	395,982.00	32,952.73	32,952.73	62.19	362,967.08	8.34%
210 - Auditor	273,517.00	273,517.00	15,792.06	15,792.06	0.00	257,724.94	5.77%
230 - Recycle	76,458.00	76,458.00	10,314.49	10,314.49	0.00	66,143.51	13.49%
240 - Human Resources	768,973.00	768,973.00	52,794.50	52,794.50	252.43	715,926.07	6.90%
250 - Emergency Fund	625,000.00	625,000.00	0.00	0.00	0.00	625,000.00	0.00%
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	1,045,710.00	1,045,710.00	0.00	0.00	0.00	1,045,710.00	0.00%
Expense Total:	26,476,184.00	26,476,184.00	1,771,301.27	1,771,301.27	698,253.27	24,006,629.46	9.33%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,827,259.00	-3,827,259.00	1,289,345.67	1,289,345.67	-698,253.27	4,418,351.40	-15.44%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,310,000.00	3,310,000.00	257,009.35	257,009.35	0.00	-3,052,990.65	7.76%

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,310,000.00	3,310,000.00	257,009.35	257,009.35	0.00	-3,052,990.65	7.76%
Expense							
600 - Expenses - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	4,900,000.00	4,900,000.00	449,987.61	449,987.61	0.00	4,450,012.39	9.18%
Expense Total:	4,900,000.00	4,900,000.00	449,987.61	449,987.61	0.00	4,450,012.39	9.18%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-1,590,000.00	-1,590,000.00	-192,978.26	-192,978.26	0.00	1,397,021.74	12.14%
Fund: 205 - Federal Forfeiture I							
Revenue							
	20,000.00	20,000.00	960.22	960.22	0.00	-19,039.78	4.80%
Revenue Surplus (Deficit):	20,000.00	20,000.00	960.22	960.22	0.00	-19,039.78	4.80%
Expense							
610 - Expenses - Other	104,500.00	104,500.00	0.00	0.00	0.00	104,500.00	0.00%
Expense Total:	104,500.00	104,500.00	0.00	0.00	0.00	104,500.00	0.00%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-84,500.00	-84,500.00	960.22	960.22	0.00	85,460.22	-1.14%
Fund: 208 - Law Enforcement Training							
Revenue							
	12,700.00	12,700.00	604.00	604.00	0.00	-12,096.00	4.76%
Revenue Surplus (Deficit):	12,700.00	12,700.00	604.00	604.00	0.00	-12,096.00	4.76%
Expense							
610 - Expenses - Other	13,500.00	13,500.00	2,915.00	2,915.00	3,181.76	7,403.24	45.16%
Expense Total:	13,500.00	13,500.00	2,915.00	2,915.00	3,181.76	7,403.24	45.16%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-800.00	-800.00	-2,311.00	-2,311.00	-3,181.76	-4,692.76	686.60%
Fund: 210 - Civil Process							
Revenue							
	83,500.00	83,500.00	3,341.20	3,341.20	0.00	-80,158.80	4.00%
Revenue Surplus (Deficit):	83,500.00	83,500.00	3,341.20	3,341.20	0.00	-80,158.80	4.00%
Expense							
610 - Expenses - Other	135,000.00	135,000.00	285.00	285.00	617.19	134,097.81	0.67%
Expense Total:	135,000.00	135,000.00	285.00	285.00	617.19	134,097.81	0.67%
Fund: 210 - Civil Process Surplus (Deficit):	-51,500.00	-51,500.00	3,056.20	3,056.20	-617.19	53,939.01	-4.74%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue							
	12,750.00	12,750.00	1,509.42	1,509.42	0.00	-11,240.58	11.84%
Revenue Surplus (Deficit):	12,750.00	12,750.00	1,509.42	1,509.42	0.00	-11,240.58	11.84%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Expense Total:	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	2,750.00	2,750.00	1,509.42	1,509.42	0.00	-1,240.58	54.89%
Fund: 215 - Sheriff's Conceal Carry Revenue	59,000.00	59,000.00	3,140.00	3,140.00	0.00	-55,860.00	5.32%
Revenue Surplus (Deficit):	59,000.00	59,000.00	3,140.00	3,140.00	0.00	-55,860.00	5.32%
Expense							
600 - Expenses - Payroll	58,950.00	58,950.00	2,253.77	2,253.77	0.00	56,696.23	3.82%
610 - Expenses - Other	84,500.00	84,500.00	3,399.00	3,399.00	0.00	81,101.00	4.02%
Expense Total:	143,450.00	143,450.00	5,652.77	5,652.77	0.00	137,797.23	3.94%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-84,450.00	-84,450.00	-2,512.77	-2,512.77	0.00	81,937.23	2.98%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	200.00	200.00	0.00	-3,300.00	5.71%
Revenue Surplus (Deficit):	3,500.00	3,500.00	200.00	200.00	0.00	-3,300.00	5.71%
Expense							
800 - Disbursements	3,500.00	3,500.00	200.00	200.00	0.00	3,300.00	5.71%
Expense Total:	3,500.00	3,500.00	200.00	200.00	0.00	3,300.00	5.71%
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	0.00	0.00	-3,000.00	0.00%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	0.00%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Expense Total:	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	0.00	0.00	7,000.00	0.00%
Fund: 221 - Road Sales Tax Revenue	6,355,375.00	6,355,375.00	514,019.13	514,019.13	0.00	-5,841,355.87	8.09%
Revenue Surplus (Deficit):	6,355,375.00	6,355,375.00	514,019.13	514,019.13	0.00	-5,841,355.87	8.09%
Expense							
610 - Expenses - Other	505,000.00	505,000.00	4,459.22	4,459.22	0.00	500,540.78	0.88%
800 - Disbursements	6,220,000.00	6,220,000.00	382,610.25	382,610.25	0.00	5,837,389.75	6.15%

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	6,725,000.00	6,725,000.00	387,069.47	387,069.47	0.00	6,337,930.53	5.76%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-369,625.00	-369,625.00	126,949.66	126,949.66	0.00	496,574.66	-34.35%
Fund: 222 - CART Revenue	2,513,000.00	2,513,000.00	230,536.81	230,536.81	0.00	-2,282,463.19	9.17%
Revenue Surplus (Deficit):	2,513,000.00	2,513,000.00	230,536.81	230,536.81	0.00	-2,282,463.19	9.17%
Expense	712,000.00	712,000.00	129,108.30	129,108.30	0.00	582,891.70	18.13%
610 - Expenses - Other	1,885,500.00	1,885,500.00	201,468.34	201,468.34	0.00	1,684,031.66	10.69%
800 - Disbursements	2,597,500.00	2,597,500.00	330,576.64	330,576.64	0.00	2,266,923.36	12.73%
Expense Total:	2,597,500.00	2,597,500.00	330,576.64	330,576.64	0.00	2,266,923.36	12.73%
Fund: 222 - CART Surplus (Deficit):	-84,500.00	-84,500.00	-100,039.83	-100,039.83	0.00	-15,539.83	118.39%
Fund: 231 - Common I Revenue	3,452,720.00	3,452,720.00	412,188.99	412,188.99	0.00	-3,040,531.01	11.94%
Revenue Surplus (Deficit):	3,452,720.00	3,452,720.00	412,188.99	412,188.99	0.00	-3,040,531.01	11.94%
Expense	1,324,723.00	1,324,723.00	92,872.22	92,872.22	0.00	1,231,850.78	7.01%
600 - Expenses - Payroll	2,584,406.00	2,584,406.00	37,210.78	37,210.78	323,099.39	2,224,095.83	13.94%
610 - Expenses - Other	3,909,129.00	3,909,129.00	130,083.00	130,083.00	323,099.39	3,455,946.61	11.59%
Expense Total:	3,909,129.00	3,909,129.00	130,083.00	130,083.00	323,099.39	3,455,946.61	11.59%
Fund: 231 - Common I Surplus (Deficit):	-456,409.00	-456,409.00	282,105.99	282,105.99	-323,099.39	415,415.60	8.98%
Fund: 232 - Common II Revenue	4,250,349.00	4,250,349.00	278,764.87	278,764.87	0.00	-3,971,584.13	6.56%
Revenue Surplus (Deficit):	4,250,349.00	4,250,349.00	278,764.87	278,764.87	0.00	-3,971,584.13	6.56%
Expense	1,117,268.00	1,117,268.00	78,906.62	78,906.62	0.00	1,038,361.38	7.06%
600 - Expenses - Payroll	3,437,345.00	3,437,345.00	21,139.46	21,139.46	232,145.07	3,184,060.47	7.37%
610 - Expenses - Other	4,554,613.00	4,554,613.00	100,046.08	100,046.08	232,145.07	4,222,421.85	7.29%
Expense Total:	4,554,613.00	4,554,613.00	100,046.08	100,046.08	232,145.07	4,222,421.85	7.29%
Fund: 232 - Common II Surplus (Deficit):	-304,264.00	-304,264.00	178,718.79	178,718.79	-232,145.07	250,837.72	17.56%
Fund: 233 - Bridge Revenue	462,500.00	462,500.00	37,023.04	37,023.04	0.00	-425,476.96	8.00%
Revenue Surplus (Deficit):	462,500.00	462,500.00	37,023.04	37,023.04	0.00	-425,476.96	8.00%
Expense	773,996.00	773,996.00	0.00	0.00	5,062.50	768,933.50	0.65%
610 - Expenses - Other							

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	773,996.00	773,996.00	0.00	0.00	5,062.50	768,933.50	0.65%
Fund: 233 - Bridge Surplus (Deficit):	-311,496.00	-311,496.00	37,023.04	37,023.04	-5,062.50	343,456.54	-10.26%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	850,000.00	850,000.00	0.00	0.00	0.00	-850,000.00	0.00%
Revenue Surplus (Deficit):	850,000.00	850,000.00	0.00	0.00	0.00	-850,000.00	0.00%
Expense							
610 - Expenses - Other	7,121,775.00	7,121,775.00	1,032,059.91	1,032,059.91	1,155,167.20	4,934,547.89	30.71%
800 - Disbursements	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
Expense Total:	7,146,775.00	7,146,775.00	1,032,059.91	1,032,059.91	1,155,167.20	4,959,547.89	30.60%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-6,296,775.00	-6,296,775.00	-1,032,059.91	-1,032,059.91	-1,155,167.20	4,109,547.89	34.74%
Fund: 241 - Assessment							
Revenue	1,379,685.00	1,379,685.00	1,047,203.82	1,047,203.82	0.00	-332,481.18	75.90%
Revenue Surplus (Deficit):	1,379,685.00	1,379,685.00	1,047,203.82	1,047,203.82	0.00	-332,481.18	75.90%
Expense							
600 - Expenses - Payroll	1,205,669.00	1,205,669.00	75,751.38	75,751.38	0.00	1,129,917.62	6.28%
610 - Expenses - Other	621,100.00	621,100.00	41,844.75	41,844.75	3,404.67	575,850.58	7.29%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	1,826,769.00	1,826,769.00	117,596.13	117,596.13	3,404.67	1,705,768.20	6.62%
Fund: 241 - Assessment Surplus (Deficit):	-447,084.00	-447,084.00	929,607.69	929,607.69	-3,404.67	1,373,287.02	-207.17%
Fund: 250 - LEST							
Revenue	3,285,000.00	3,285,000.00	275,251.00	275,251.00	0.00	-3,009,749.00	8.38%
Revenue Surplus (Deficit):	3,285,000.00	3,285,000.00	275,251.00	275,251.00	0.00	-3,009,749.00	8.38%
Expense							
700 - Sheriff - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
702 - Prosecutor - Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
710 - Sheriff - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
720 - Prosecutor - Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
900 - Transfer out	3,612,000.00	3,612,000.00	237,747.23	237,747.23	0.00	3,374,252.77	6.58%
Expense Total:	3,612,000.00	3,612,000.00	237,747.23	237,747.23	0.00	3,374,252.77	6.58%
Fund: 250 - LEST Surplus (Deficit):	-327,000.00	-327,000.00	37,503.77	37,503.77	0.00	364,503.77	-11.47%
Fund: 255 - LERF							
Revenue	54,500.00	54,500.00	2,148.08	2,148.08	0.00	-52,351.92	3.94%
Revenue Surplus (Deficit):	54,500.00	54,500.00	2,148.08	2,148.08	0.00	-52,351.92	3.94%

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	230,000.00	230,000.00	0.00	0.00	0.00	230,000.00	0.00%
Expense Total:	230,000.00	230,000.00	0.00	0.00	0.00	230,000.00	0.00%
Fund: 255 - IERF Surplus (Deficit):	-175,500.00	-175,500.00	2,148.08	2,148.08	0.00	177,648.08	-1.22%
Fund: 256 - Building Capital Fund							
Revenue	985,000.00	985,000.00	0.00	0.00	0.00	-985,000.00	0.00%
Revenue Surplus (Deficit):	985,000.00	985,000.00	0.00	0.00	0.00	-985,000.00	0.00%
Expense							
610 - Expenses - Other	3,000,000.00	3,000,000.00	8,939.50	8,939.50	256,822.28	2,734,238.22	8.86%
Expense Total:	3,000,000.00	3,000,000.00	8,939.50	8,939.50	256,822.28	2,734,238.22	8.86%
Fund: 256 - Building Capital Fund Surplus (Deficit):	-2,015,000.00	-2,015,000.00	-8,939.50	-8,939.50	-256,822.28	1,749,238.22	13.19%
Fund: 260 - P.A. Training							
Revenue	7,950.00	7,950.00	767.11	767.11	0.00	-7,182.89	9.65%
Revenue Surplus (Deficit):	7,950.00	7,950.00	767.11	767.11	0.00	-7,182.89	9.65%
Expense							
610 - Expenses - Other	12,000.00	12,000.00	300.00	300.00	0.00	11,700.00	2.50%
Expense Total:	12,000.00	12,000.00	300.00	300.00	0.00	11,700.00	2.50%
Fund: 260 - P.A. Training Surplus (Deficit):	-4,050.00	-4,050.00	467.11	467.11	0.00	4,517.11	-11.53%
Fund: 265 - Delinquent Taxes							
Revenue	8,750.00	8,750.00	245.07	245.07	0.00	-8,504.93	2.80%
Revenue Surplus (Deficit):	8,750.00	8,750.00	245.07	245.07	0.00	-8,504.93	2.80%
Expense							
610 - Expenses - Other	8,000.00	8,000.00	25.78	25.78	0.00	7,974.22	0.32%
Expense Total:	8,000.00	8,000.00	25.78	25.78	0.00	7,974.22	0.32%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	750.00	750.00	219.29	219.29	0.00	-530.71	29.24%
Fund: 268 - Adm. Handling Cost							
Revenue	398,185.00	398,185.00	16,619.75	16,619.75	0.00	-381,565.25	4.17%
Revenue Surplus (Deficit):	398,185.00	398,185.00	16,619.75	16,619.75	0.00	-381,565.25	4.17%
Expense							
610 - Expenses - Other	425,185.00	425,185.00	16,174.75	16,174.75	0.00	409,010.25	3.80%
Expense Total:	425,185.00	425,185.00	16,174.75	16,174.75	0.00	409,010.25	3.80%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-27,000.00	-27,000.00	445.00	445.00	0.00	27,445.00	-1.65%

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Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 269 - Law Library							
Revenue							
	53,500.00	53,500.00	0.00	0.00	0.00	-53,500.00	0.00%
Revenue Surplus (Deficit):	53,500.00	53,500.00	0.00	0.00	0.00	-53,500.00	0.00%
Expense							
610 - Expenses - Other	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00%
Expense Total:	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00%
Fund: 269 - Law Library Surplus (Deficit):	-46,500.00	-46,500.00	0.00	0.00	0.00	46,500.00	0.00%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	3,227.00	3,227.00	0.00	-34,533.00	8.55%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,227.00	3,227.00	0.00	-34,533.00	8.55%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	0.00	0.00	82,000.00	0.00%
Expense Total:	82,000.00	82,000.00	0.00	0.00	0.00	82,000.00	0.00%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	3,227.00	3,227.00	0.00	47,467.00	-7.29%
Fund: 272 - Record Technology							
Revenue							
	154,265.00	154,265.00	10,914.20	10,914.20	0.00	-143,350.80	7.07%
Revenue Surplus (Deficit):	154,265.00	154,265.00	10,914.20	10,914.20	0.00	-143,350.80	7.07%
Expense							
610 - Expenses - Other	142,000.00	142,000.00	12,637.50	12,637.50	0.00	129,362.50	8.90%
Expense Total:	142,000.00	142,000.00	12,637.50	12,637.50	0.00	129,362.50	8.90%
Fund: 272 - Record Technology Surplus (Deficit):	12,265.00	12,265.00	-1,723.30	-1,723.30	0.00	-13,988.30	-14.05%
Fund: 275 - Tax Maintenance							
Revenue							
	191,300.00	191,300.00	0.00	0.00	0.00	-191,300.00	0.00%
Revenue Surplus (Deficit):	191,300.00	191,300.00	0.00	0.00	0.00	-191,300.00	0.00%
Expense							
610 - Expenses - Other	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	0.00%
Expense Total:	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	0.00%
Fund: 275 - Tax Maintenance Surplus (Deficit):	1,300.00	1,300.00	0.00	0.00	0.00	-1,300.00	0.00%
Fund: 280 - Building Inspection							
Revenue							
	345,000.00	345,000.00	25,501.23	25,501.23	0.00	-319,498.77	7.39%
Revenue Surplus (Deficit):	345,000.00	345,000.00	25,501.23	25,501.23	0.00	-319,498.77	7.39%

Budget Report

For Fiscal: 2026 Period Ending: 01/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
600 - Expenses - Payroll	266,633.00	266,633.00	16,777.79	16,777.79	0.00	249,855.21	6.29%
610 - Expenses - Other	559,050.00	559,050.00	29,432.35	29,432.35	17,253.30	512,364.35	8.35%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	825,683.00	825,683.00	46,210.14	46,210.14	17,253.30	762,219.56	7.69%
Fund: 280 - Building Inspection Surplus (Deficit):	-480,683.00	-480,683.00	-20,708.91	-20,708.91	-17,253.30	442,720.79	7.90%
Fund: 285 - County Elections Revenue							
	336,000.00	336,000.00	0.00	0.00	0.00	-336,000.00	0.00%
Revenue Surplus (Deficit):	336,000.00	336,000.00	0.00	0.00	0.00	-336,000.00	0.00%
Expense							
610 - Expenses - Other	334,000.00	334,000.00	0.00	0.00	0.00	334,000.00	0.00%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	334,000.00	334,000.00	0.00	0.00	0.00	334,000.00	0.00%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	0.00	0.00	-2,000.00	0.00%
Fund: 288 - Elections 5% Revenue							
	42,500.00	42,500.00	3,190.73	3,190.73	0.00	-39,309.27	7.51%
Revenue Surplus (Deficit):	42,500.00	42,500.00	3,190.73	3,190.73	0.00	-39,309.27	7.51%
Expense							
610 - Expenses - Other	80,450.00	80,450.00	0.00	0.00	0.00	80,450.00	0.00%
Expense Total:	80,450.00	80,450.00	0.00	0.00	0.00	80,450.00	0.00%
Fund: 288 - Elections 5% Surplus (Deficit):	-37,950.00	-37,950.00	3,190.73	3,190.73	0.00	41,140.73	-8.41%
Fund: 289 - HAVA Revenue							
	83,300.00	83,300.00	0.00	0.00	0.00	-83,300.00	0.00%
Revenue Surplus (Deficit):	83,300.00	83,300.00	0.00	0.00	0.00	-83,300.00	0.00%
Expense							
610 - Expenses - Other	82,500.00	82,500.00	0.00	0.00	0.00	82,500.00	0.00%
Expense Total:	82,500.00	82,500.00	0.00	0.00	0.00	82,500.00	0.00%
Fund: 289 - HAVA Surplus (Deficit):	800.00	800.00	0.00	0.00	0.00	-800.00	0.00%
Fund: 420 - Stone Hollow NID Revenue							
	22,000.00	22,000.00	17,783.05	17,783.05	0.00	-4,216.95	80.83%
Revenue Surplus (Deficit):	22,000.00	22,000.00	17,783.05	17,783.05	0.00	-4,216.95	80.83%
Expense							
610 - Expenses - Other	21,963.00	21,963.00	0.00	0.00	0.00	21,963.00	0.00%

Budget Report

For Fiscal: 2026 Period Ending: 01/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	21,963.00	21,963.00	0.00	0.00	0.00	21,963.00	0.00%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	37.00	37.00	17,783.05	17,783.05	0.00	17,746.05	48,062.30%
Fund: 430 - River Downs West NID							
Revenue	44,300.00	44,300.00	40,153.08	40,153.08	0.00	-4,146.92	90.64%
Revenue Surplus (Deficit):	44,300.00	44,300.00	40,153.08	40,153.08	0.00	-4,146.92	90.64%
Expense							
610 - Expenses - Other	43,675.00	43,675.00	0.00	0.00	0.00	43,675.00	0.00%
Expense Total:	43,675.00	43,675.00	0.00	0.00	0.00	43,675.00	0.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	625.00	625.00	40,153.08	40,153.08	0.00	39,528.08	6,424.49%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue	627,075.00	627,075.00	0.00	0.00	0.00	-627,075.00	0.00%
Revenue Surplus (Deficit):	627,075.00	627,075.00	0.00	0.00	0.00	-627,075.00	0.00%
Expense							
610 - Expenses - Other	627,075.00	627,075.00	0.00	0.00	0.00	627,075.00	0.00%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	627,075.00	627,075.00	0.00	0.00	0.00	627,075.00	0.00%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 560 - ARPA Funds							
Revenue	65,000.00	65,000.00	1,985.01	1,985.01	0.00	-63,014.99	3.05%
Revenue Surplus (Deficit):	65,000.00	65,000.00	1,985.01	1,985.01	0.00	-63,014.99	3.05%
Expense							
610 - Expenses - Other	565,212.74	565,212.74	61,397.74	61,397.74	503,814.57	0.43	100.00%
900 - Transfer out	191,600.00	191,600.00	0.00	0.00	0.00	191,600.00	0.00%
Expense Total:	756,812.74	756,812.74	61,397.74	61,397.74	503,814.57	191,600.43	74.68%
Fund: 560 - ARPA Funds Surplus (Deficit):	-691,812.74	-691,812.74	-59,412.73	-59,412.73	-503,814.57	128,585.44	81.41%
Report Surplus (Deficit):	-17,744,870.74	-17,744,870.74	1,533,727.58	1,533,727.58	-3,198,821.20	16,079,777.12	9.38%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-3,827,259.00	-3,827,259.00	1,289,345.67	1,289,345.67	-698,253.27	4,418,351.40
201 - Co. Law Enforcement	-1,590,000.00	-1,590,000.00	-192,978.26	-192,978.26	0.00	1,397,021.74
205 - Federal Forfeiture I	-84,500.00	-84,500.00	960.22	960.22	0.00	85,460.22
208 - Law Enforcement Training	-800.00	-800.00	-2,311.00	-2,311.00	-3,181.76	-4,692.76
210 - Civil Process	-51,500.00	-51,500.00	3,056.20	3,056.20	-617.19	53,939.01
212 - Inmate Prisoner Detainee S	2,750.00	2,750.00	1,509.42	1,509.42	0.00	-1,240.58
215 - Sheriff's Conceal Carry	-84,450.00	-84,450.00	-2,512.77	-2,512.77	0.00	81,937.23
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	0.00	0.00	0.00	7,000.00
221 - Road Sales Tax	-369,625.00	-369,625.00	126,949.66	126,949.66	0.00	496,574.66
222 - CART	-84,500.00	-84,500.00	-100,039.83	-100,039.83	0.00	-15,539.83
231 - Common I	-456,409.00	-456,409.00	282,105.99	282,105.99	-323,099.39	415,415.60
232 - Common II	-304,264.00	-304,264.00	178,718.79	178,718.79	-232,145.07	250,837.72
233 - Bridge	-311,496.00	-311,496.00	37,023.04	37,023.04	-5,062.50	343,456.54
235 - Road & Bridge Capital Reql	-6,296,775.00	-6,296,775.00	-1,032,059.91	-1,032,059.91	-1,155,167.20	4,109,547.89
241 - Assessment	-447,084.00	-447,084.00	929,607.69	929,607.69	-3,404.67	1,373,287.02
250 - LEST	-327,000.00	-327,000.00	37,503.77	37,503.77	0.00	364,503.77
255 - LERF	-175,500.00	-175,500.00	2,148.08	2,148.08	0.00	177,648.08
256 - Building Capital Fund	-2,015,000.00	-2,015,000.00	-8,939.50	-8,939.50	-256,822.28	1,749,238.22
260 - P.A. Training	-4,050.00	-4,050.00	467.11	467.11	0.00	4,517.11
265 - Delinquent Taxes	750.00	750.00	219.29	219.29	0.00	-530.71
268 - Adm. Handling Cost	-27,000.00	-27,000.00	445.00	445.00	0.00	27,445.00
269 - Law Library	-46,500.00	-46,500.00	0.00	0.00	0.00	46,500.00
271 - Record Retention	-44,240.00	-44,240.00	3,227.00	3,227.00	0.00	47,467.00
272 - Record Technology	12,265.00	12,265.00	-1,723.30	-1,723.30	0.00	-13,988.30
275 - Tax Maintenance	1,300.00	1,300.00	0.00	0.00	0.00	-1,300.00
280 - Building Inspection	-480,683.00	-480,683.00	-20,708.91	-20,708.91	-17,253.30	442,720.79
285 - County Elections	2,000.00	2,000.00	0.00	0.00	0.00	-2,000.00
288 - Elections 5%	-37,950.00	-37,950.00	3,190.73	3,190.73	0.00	41,140.73
289 - HAVA	800.00	800.00	0.00	0.00	0.00	-800.00
420 - Stone Hollow NID	37.00	37.00	17,783.05	17,783.05	0.00	17,746.05
430 - River Downs West NID	625.00	625.00	40,153.08	40,153.08	0.00	39,528.08
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	0.00	0.00	0.00
560 - ARPA Funds	-691,812.74	-691,812.74	-59,412.73	-59,412.73	-503,814.57	128,585.44
Report Surplus (Deficit):	-17,744,870.74	-17,744,870.74	1,533,727.58	1,533,727.58	-3,198,821.20	16,079,777.12