

Auditor's Report

March 2026

SUMMARY:

General Revenue Fund Balance \$7.103 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 25%) 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 these expenditures were planned and should not impact the overall budgets for these departments and offices.

I am still waiting on bank reconciliations from the Treasurer to verify account balances. This will most likely result in the 2025 Financial Statement and Audit being delayed.

Fund Balances for Commission Controlled Funds (as of 3/31/2026) without bank interest):

General Revenue (Restricted and Unrestricted) 101	7,103,440
County Law Enforcement 201	2,023,388
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	328,524
ARPA Funds 560	564,424
Total	10,019,776



Christian County, MO

Consolidated Balance Sheet Report

Account Summary

As Of 03/31/2026

Account	Name	Balance	
Assets			
11000	Claim on Cash - General Fund	7,103,385.84	
11010	CASH ROAD & BRIDGE	54.92	
	Total Assets:	7,103,440.76	<u>7,103,440.76</u>
Liability			
22143	PR Benefit Plans Payable	-33,226.67	
22201	FWH Payable	-12.94	
22205	SUTA Payable	3,415.95	
22265	LAGERS Payable	-432,191.25	
	Total Liability:	-462,014.91	
Equity			
30400	Fund Balance - Assigned to Court Building	487,191.11	
30500	Fund Balance - General Fund Non-Assigne	5,813,165.38	
	Total Beginning Equity:	6,300,356.49	
Total Revenue		6,828,339.13	
Total Expense		5,563,239.95	
	Total Equity and Current Surplus (Deficit):	7,565,455.67	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>7,103,440.76</u>



Christian County, MO

Fund Balance Report

As Of 03/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	5,813,165.38	6,828,339.13	5,563,239.95	7,078,264.56
201 - Co. Law Enforcement	2,772,876.07	791,010.79	1,540,498.35	2,023,388.51
205 - Federal Forfeiture I	171,355.59	1,824.55	14,398.55	158,781.59
208 - Law Enforcement Training	5,800.51	1,842.31	7,481.74	161.08
210 - Civil Process	200,797.46	9,976.18	2,154.19	208,619.45
212 - Inmate Prisoner Detainee Security	30,206.39	4,664.68	0.00	34,871.07
215 - Sheriff's Conceal Carry	327,224.05	15,113.09	15,112.75	327,224.39
219 - Family Violence	0.00	480.00	480.00	0.00
220 - LEPC	36,816.33	4,264.75	60.94	41,020.14
221 - Road Sales Tax	6,674,019.48	1,621,479.59	1,276,897.15	7,018,601.92
222 - CART	327,865.56	697,252.07	957,848.36	67,269.27
231 - Common I	2,310,290.19	1,060,206.74	593,471.98	2,777,024.95
232 - Common II	1,585,557.88	941,001.33	559,769.17	1,966,790.04
233 - Bridge	1,843,296.92	154,131.25	0.00	1,997,428.17
235 - Road & Bridge Capital Requests	6,934,107.44	1,268,079.18	1,660,433.90	6,541,752.72
241 - Assessment	1,987,665.23	1,092,716.74	294,034.69	2,786,347.28
250 - LEST	345,446.01	856,121.61	873,043.27	328,524.35
255 - LERF	192,567.22	8,239.29	11,830.52	188,975.99
256 - Building Capital Fund	2,354,386.72	11,598.48	207,461.84	2,158,523.36
260 - P.A. Training	11,979.07	2,365.33	2,250.00	12,094.40
265 - Delinquent Taxes	21,352.10	908.92	950.41	21,310.61
268 - Adm. Handling Cost	44,272.78	79,927.65	78,106.10	46,094.33
269 - Law Library	119,617.16	4,399.56	1,329.01	122,687.71
271 - Record Retention	228,006.09	9,341.01	0.00	237,347.10
272 - Record Technology	905,545.55	36,287.41	14,989.74	926,843.22
275 - Tax Maintenance	238,827.37	0.00	0.00	238,827.37
280 - Building Inspection	1,087,902.83	95,105.61	87,841.40	1,095,167.04
285 - County Elections	24,431.94	5,757.88	18,813.91	11,375.91
288 - Elections 5%	80,569.77	3,619.80	449.70	83,739.87
289 - HAVA	21,491.53	12,461.98	0.00	33,953.51
320 - CDBG Grant	0.00	0.00	0.00	0.00
420 - Stone Hollow NID	51,137.28	18,136.11	0.00	69,273.39
425 - Building Bond Retirement	0.00	0.00	0.00	0.00
430 - River Downs West NID	47,587.07	40,602.53	43,675.65	44,513.95
455 - 2017 Bond Debt Svc Fund - Judicial Expansion	12.14	532,800.04	532,799.97	12.21
560 - ARPA Funds	693,983.99	37,991.46	167,550.82	564,424.63
800 - Christian County Govt Group Claims Account	92,000.00	521,761.69	299,291.23	314,470.46
Report Total:	37,582,161.10	16,769,808.74	14,826,265.29	39,525,704.55



Christian County, MO

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 03/31/2026

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	1,545,304.35	6,828,339.13	0.00	-15,820,585.87	30.15%
Revenue Total:	22,648,925.00	22,648,925.00	1,545,304.35	6,828,339.13	0.00	-15,820,585.87	30.15%
Expense							
010 - Commission	779,820.00	779,820.00	32,484.30	106,345.94	2,240.00	671,234.06	13.92%
020 - County Clerk	278,706.00	278,706.00	20,023.52	58,167.24	990.97	219,547.79	21.23%
030 - Elections	245,918.00	245,918.00	11,353.86	35,069.00	437.66	210,411.34	14.44%
040 - Facilities Management	1,164,876.00	1,164,876.00	91,461.58	318,598.54	15,083.12	831,194.34	28.65%
050 - Sheriff	11,776,123.00	11,776,123.00	826,750.49	2,589,111.32	22,484.16	9,164,527.52	22.18%
060 - Treasurer	183,160.00	183,160.00	13,518.87	39,882.80	379.95	142,897.25	21.98%
070 - Collector	466,224.00	466,224.00	29,643.74	98,076.66	0.00	368,147.34	21.04%
090 - Recorder	352,200.00	352,200.00	23,597.79	70,427.61	0.00	281,772.39	20.00%
110 - Consolidated Courts	420,950.00	420,950.00	11,011.97	62,966.46	27,468.94	330,514.60	21.48%
121 - 38th Circuit Associate Division No. 1	229,615.00	229,615.00	16,185.07	56,558.74	71,516.97	101,539.29	55.78%
122 - 38th Circuit Associate Division No. 2	5,555.00	5,555.00	72.80	736.94	0.00	4,818.06	13.27%
130 - Public Administrator	246,203.00	246,203.00	17,653.81	43,120.90	1,208.57	201,873.53	18.01%
140 - Prosecuting Attorney	2,746,823.00	2,746,823.00	171,369.32	569,270.28	2,031.95	2,175,520.77	20.80%
150 - Juvenile Office	665,043.00	711,226.35	49,988.87	152,492.65	78,830.11	479,903.59	32.52%
160 - Coroner	254,193.00	254,193.00	23,977.51	47,514.13	13,750.00	192,928.87	24.10%
170 - County Misc & Operations	3,080,250.00	3,080,250.00	103,485.86	342,522.98	389,782.74	2,347,944.28	23.77%
180 - University Extension	85,460.00	85,460.00	7,121.67	21,365.01	64,095.01	-0.02	100.00%
190 - Emergency Management	309,425.00	309,425.00	21,414.45	77,711.29	571.40	231,142.31	25.30%
200 - Planning & Development	395,982.00	395,982.00	26,613.01	86,384.01	0.00	309,597.99	21.82%
210 - Auditor	273,517.00	273,517.00	15,032.75	46,151.26	0.00	227,365.74	16.87%
230 - Recycle	76,458.00	76,458.00	8,985.53	29,361.65	0.00	47,096.35	38.40%
240 - Human Resources	768,973.00	768,973.00	62,997.10	168,761.43	172.14	600,039.43	21.97%
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	542,643.11	542,643.11	0.00	503,066.89	51.89%
Expense Total:	26,476,184.00	26,522,367.35	2,127,386.98	5,563,239.95	691,043.69	20,268,083.71	23.58%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,827,259.00	-3,873,442.35	-582,082.63	1,265,099.18	-691,043.69	4,447,497.84	-14.82%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,310,000.00	3,310,000.00	246,979.66	791,010.79	0.00	-2,518,989.21	23.90%

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	246,979.66	791,010.79	0.00	-2,518,989.21	23.90%
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	438,222.29	1,540,498.35	0.00	3,359,501.65	31.44%
Expense Total:	4,900,000.00	4,900,000.00	438,222.29	1,540,498.35	0.00	3,359,501.65	31.44%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-1,590,000.00	-1,590,000.00	-191,242.63	-749,487.56	0.00	840,512.44	47.14%
Fund: 205 - Federal Forfeiture I							
Revenue	20,000.00	20,000.00	0.00	1,824.55	0.00	-18,175.45	9.12%
Revenue Surplus (Deficit):	20,000.00	20,000.00	0.00	1,824.55	0.00	-18,175.45	9.12%
Expense							
610 - Expenses - Other	104,500.00	104,500.00	6,153.55	14,398.55	700.00	89,401.45	14.45%
Expense Total:	104,500.00	104,500.00	6,153.55	14,398.55	700.00	89,401.45	14.45%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-84,500.00	-84,500.00	-6,153.55	-12,574.00	-700.00	71,226.00	15.71%
Fund: 208 - Law Enforcement Training							
Revenue	12,700.00	12,700.00	630.00	1,842.31	0.00	-10,857.69	14.51%
Revenue Surplus (Deficit):	12,700.00	12,700.00	630.00	1,842.31	0.00	-10,857.69	14.51%
Expense							
610 - Expenses - Other	13,500.00	13,500.00	3,880.34	7,481.74	2,511.80	3,506.46	74.03%
Expense Total:	13,500.00	13,500.00	3,880.34	7,481.74	2,511.80	3,506.46	74.03%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-800.00	-800.00	-3,250.34	-5,639.43	-2,511.80	-7,351.23	1,018.90%
Fund: 210 - Civil Process							
Revenue	83,500.00	83,500.00	1,964.60	9,976.18	0.00	-73,523.82	11.95%
Revenue Surplus (Deficit):	83,500.00	83,500.00	1,964.60	9,976.18	0.00	-73,523.82	11.95%
Expense							
610 - Expenses - Other	135,000.00	135,000.00	0.00	2,154.19	1,310.00	131,535.81	2.57%
Expense Total:	135,000.00	135,000.00	0.00	2,154.19	1,310.00	131,535.81	2.57%
Fund: 210 - Civil Process Surplus (Deficit):	-51,500.00	-51,500.00	1,964.60	7,821.99	-1,310.00	58,011.99	-12.64%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,750.00	12,750.00	1,512.13	4,664.68	0.00	-8,085.32	36.59%
Revenue Surplus (Deficit):	12,750.00	12,750.00	1,512.13	4,664.68	0.00	-8,085.32	36.59%
Expense							
610 - Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	1,512.13	4,664.68	0.00	1,914.68	169.62%	
Fund: 215 - Sheriff's Conceal Carry Revenue	59,000.00	59,000.00	4,010.00	15,113.09	0.00	-43,886.91	25.62%	
Revenue Surplus (Deficit):	59,000.00	59,000.00	4,010.00	15,113.09	0.00	-43,886.91	25.62%	
Expense	58,950.00	58,950.00	2,313.67	6,876.75	0.00	52,073.25	11.67%	
600 - Expenses - Payroll	84,500.00	84,500.00	4,837.00	8,236.00	0.00	76,264.00	9.75%	
610 - Expenses - Other	Expense Total:	143,450.00	143,450.00	7,150.67	15,112.75	0.00	128,337.25	10.54%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-84,450.00	-84,450.00	-3,140.67	0.34	0.00	84,450.34	0.00%	
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	180.00	480.00	0.00	-3,020.00	13.71%	
Revenue Surplus (Deficit):	3,500.00	3,500.00	180.00	480.00	0.00	-3,020.00	13.71%	
Expense	3,500.00	3,500.00	180.00	480.00	0.00	3,020.00	13.71%	
800 - Disbursements	Expense Total:	3,500.00	3,500.00	180.00	480.00	0.00	3,020.00	13.71%
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	4,264.75	0.00	1,264.75	142.16%	
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	4,264.75	0.00	1,264.75	142.16%	
Expense	10,000.00	10,000.00	0.00	60.94	0.00	9,939.06	0.61%	
610 - Expenses - Other	Expense Total:	10,000.00	10,000.00	60.94	0.00	9,939.06	0.61%	
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	0.00	4,203.81	0.00	11,203.81	-60.05%	
Fund: 221 - Road Sales Tax Revenue	6,355,375.00	6,355,375.00	516,584.91	1,621,479.59	0.00	-4,733,895.41	25.51%	
Revenue Surplus (Deficit):	6,355,375.00	6,355,375.00	516,584.91	1,621,479.59	0.00	-4,733,895.41	25.51%	
Expense	505,000.00	505,000.00	846.19	5,305.41	0.00	499,694.59	1.05%	
610 - Expenses - Other	6,220,000.00	6,220,000.00	419,411.39	1,271,591.74	0.00	4,948,408.26	20.44%	
800 - Disbursements								

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	420,257.58	1,276,897.15	0.00	5,448,102.85	18.99%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-369,625.00	-369,625.00	96,327.33	344,582.44	0.00	714,207.44	-93.22%
Fund: 222 - CART Revenue	2,513,000.00	2,513,000.00	223,801.96	697,252.07	0.00	-1,815,747.93	27.75%
Revenue Surplus (Deficit):	2,513,000.00	2,513,000.00	223,801.96	697,252.07	0.00	-1,815,747.93	27.75%
Expense	712,000.00	712,000.00	147,739.90	276,848.20	0.00	435,151.80	38.88%
610 - Expenses - Other	1,885,500.00	1,885,500.00	338,132.09	681,000.16	0.00	1,204,499.84	36.12%
800 - Disbursements	2,597,500.00	2,597,500.00	485,871.99	957,848.36	0.00	1,639,651.64	36.88%
Expense Total:	2,597,500.00	2,597,500.00	485,871.99	957,848.36	0.00	1,639,651.64	36.88%
Fund: 222 - CART Surplus (Deficit):	-84,500.00	-84,500.00	-262,070.03	-260,596.29	0.00	-176,096.29	308.40%
Fund: 231 - Common I Revenue	3,452,720.00	3,452,720.00	347,540.51	1,060,206.74	0.00	-2,392,513.26	30.71%
Revenue Surplus (Deficit):	3,452,720.00	3,452,720.00	347,540.51	1,060,206.74	0.00	-2,392,513.26	30.71%
Expense	1,324,723.00	1,324,723.00	95,526.74	292,104.24	0.00	1,032,618.76	22.05%
600 - Expenses - Payroll	2,584,406.00	2,584,406.00	51,196.91	301,367.74	247,696.77	2,035,341.49	21.25%
610 - Expenses - Other	3,909,129.00	3,909,129.00	146,723.65	593,471.98	247,696.77	3,067,960.25	21.52%
Expense Total:	3,909,129.00	3,909,129.00	146,723.65	593,471.98	247,696.77	3,067,960.25	21.52%
Fund: 231 - Common I Surplus (Deficit):	-456,409.00	-456,409.00	200,816.86	466,734.76	-247,696.77	675,446.99	-47.99%
Fund: 232 - Common II Revenue	4,250,349.00	4,250,349.00	359,787.49	941,001.33	0.00	-3,309,347.67	22.14%
Revenue Surplus (Deficit):	4,250,349.00	4,250,349.00	359,787.49	941,001.33	0.00	-3,309,347.67	22.14%
Expense	1,117,268.00	1,117,268.00	76,298.25	242,933.72	0.00	874,334.28	21.74%
600 - Expenses - Payroll	3,437,345.00	3,437,345.00	86,824.62	316,835.45	286,110.88	2,834,398.67	17.54%
610 - Expenses - Other	4,554,613.00	4,554,613.00	163,122.87	559,769.17	286,110.88	3,708,732.95	18.57%
Expense Total:	4,554,613.00	4,554,613.00	163,122.87	559,769.17	286,110.88	3,708,732.95	18.57%
Fund: 232 - Common II Surplus (Deficit):	-304,264.00	-304,264.00	196,664.62	381,232.16	-286,110.88	399,385.28	-31.26%
Fund: 233 - Bridge Revenue	462,500.00	462,500.00	71,564.50	154,131.25	0.00	-308,368.75	33.33%
Revenue Surplus (Deficit):	462,500.00	462,500.00	71,564.50	154,131.25	0.00	-308,368.75	33.33%
Expense	773,996.00	773,996.00	0.00	0.00	5,062.50	768,933.50	0.65%
610 - Expenses - Other							

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	71,564.50	154,131.25	-5,062.50	460,564.75	-47.86%
Fund: 235 - Road & Bridge Capital Requests Revenue	850,000.00	850,000.00	0.00	1,268,079.18	0.00	418,079.18	149.19%
Revenue Surplus (Deficit):	850,000.00	850,000.00	0.00	1,268,079.18	0.00	418,079.18	149.19%
Expense							
610 - Expenses - Other	7,121,775.00	7,121,775.00	149,160.75	1,660,433.90	562,394.63	4,898,946.47	31.21%
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	149,160.75	1,660,433.90	562,394.63	4,923,946.47	31.10%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-6,296,775.00	-6,296,775.00	-149,160.75	-392,354.72	-562,394.63	5,342,025.65	15.16%
Fund: 241 - Assessment Revenue	1,379,685.00	1,379,685.00	11,096.50	1,092,716.74	0.00	-286,968.26	79.20%
Revenue Surplus (Deficit):	1,379,685.00	1,379,685.00	11,096.50	1,092,716.74	0.00	-286,968.26	79.20%
Expense							
600 - Expenses - Payroll	1,205,669.00	1,205,669.00	79,798.72	233,645.24	0.00	972,023.76	19.38%
610 - Expenses - Other	621,100.00	621,100.00	3,090.57	60,389.45	15,723.63	544,986.92	12.25%
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	82,889.29	294,034.69	15,723.63	1,517,010.68	16.96%
Fund: 241 - Assessment Surplus (Deficit):	-447,084.00	-447,084.00	-71,792.79	798,682.05	-15,723.63	1,230,042.42	-175.13%
Fund: 250 - LEST Revenue	3,285,000.00	3,285,000.00	276,658.80	856,121.61	0.00	-2,428,878.39	26.06%
Revenue Surplus (Deficit):	3,285,000.00	3,285,000.00	276,658.80	856,121.61	0.00	-2,428,878.39	26.06%
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	321,987.99	873,043.27	0.00	2,738,956.73	24.17%
Expense Total:	3,612,000.00	3,612,000.00	321,987.99	873,043.27	0.00	2,738,956.73	24.17%
Fund: 250 - LEST Surplus (Deficit):	-327,000.00	-327,000.00	-45,329.19	-16,921.66	0.00	310,078.34	5.17%
Fund: 255 - LERF Revenue	54,500.00	54,500.00	2,357.48	8,239.29	0.00	-46,260.71	15.12%
Revenue Surplus (Deficit):	54,500.00	54,500.00	2,357.48	8,239.29	0.00	-46,260.71	15.12%

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	11,830.52	0.00	218,169.48	5.14%
Expense Total:	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Fund: 255 - LERF Surplus (Deficit):	-175,500.00	-175,500.00	2,357.48	-3,591.23	0.00	171,908.77	2.05%
Fund: 256 - Building Capital Fund							
Revenue							
	985,000.00	985,000.00	0.00	11,598.48	0.00	-973,401.52	1.18%
Revenue Surplus (Deficit):	985,000.00	985,000.00	0.00	11,598.48	0.00	-973,401.52	1.18%
Expense							
610 - Expenses - Other	3,000,000.00	3,000,000.00	7,651.00	207,461.84	1,856,178.75	936,359.41	68.79%
Expense Total:	3,000,000.00	3,000,000.00	7,651.00	207,461.84	1,856,178.75	936,359.41	68.79%
Fund: 256 - Building Capital Fund Surplus (Deficit):	-2,015,000.00	-2,015,000.00	-7,651.00	-195,863.36	-1,856,178.75	-37,042.11	101.84%
Fund: 260 - P.A. Training							
Revenue							
	7,950.00	7,950.00	797.73	2,365.33	0.00	-5,584.67	29.75%
Revenue Surplus (Deficit):	7,950.00	7,950.00	797.73	2,365.33	0.00	-5,584.67	29.75%
Expense							
610 - Expenses - Other	12,000.00	12,000.00	1,500.00	2,250.00	296.00	9,454.00	21.22%
Expense Total:	12,000.00	12,000.00	1,500.00	2,250.00	296.00	9,454.00	21.22%
Fund: 260 - P.A. Training Surplus (Deficit):	-4,050.00	-4,050.00	-702.27	115.33	-296.00	3,869.33	4.46%
Fund: 265 - Delinquent Taxes							
Revenue							
	8,750.00	8,750.00	239.58	908.92	0.00	-7,841.08	10.39%
Revenue Surplus (Deficit):	8,750.00	8,750.00	239.58	908.92	0.00	-7,841.08	10.39%
Expense							
610 - Expenses - Other	8,000.00	8,000.00	390.46	950.41	0.00	7,049.59	11.88%
Expense Total:	8,000.00	8,000.00	390.46	950.41	0.00	7,049.59	11.88%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	750.00	750.00	-150.88	-41.49	0.00	-791.49	-5.53%
Fund: 268 - Adm. Handling Cost							
Revenue							
	398,185.00	398,185.00	44,305.24	79,927.65	0.00	-318,257.35	20.07%
Revenue Surplus (Deficit):	398,185.00	398,185.00	44,305.24	79,927.65	0.00	-318,257.35	20.07%
Expense							
610 - Expenses - Other	425,185.00	425,185.00	43,397.92	78,106.10	0.00	347,078.90	18.37%
Expense Total:	425,185.00	425,185.00	43,397.92	78,106.10	0.00	347,078.90	18.37%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-27,000.00	-27,000.00	907.32	1,821.55	0.00	28,821.55	-6.75%

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	4,399.56	0.00	-49,100.44	8.22%
Revenue Surplus (Deficit):	53,500.00	53,500.00	0.00	4,399.56	0.00	-49,100.44	8.22%
Expense							
610 - Expenses - Other	100,000.00	100,000.00	0.00	1,329.01	0.00	98,670.99	1.33%
Expense Total:	100,000.00	100,000.00	0.00	1,329.01	0.00	98,670.99	1.33%
Fund: 269 - Law Library Surplus (Deficit):	-46,500.00	-46,500.00	0.00	3,070.55	0.00	49,570.55	-6.60%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	2,462.00	9,341.01	0.00	-28,418.99	24.74%
Revenue Surplus (Deficit):	37,760.00	37,760.00	2,462.00	9,341.01	0.00	-28,418.99	24.74%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	0.00	27,383.91	54,616.09	33.40%
Expense Total:	82,000.00	82,000.00	0.00	0.00	27,383.91	54,616.09	33.40%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	2,462.00	9,341.01	-27,383.91	26,197.10	40.78%
Fund: 272 - Record Technology							
Revenue							
	154,265.00	154,265.00	10,419.34	36,287.41	0.00	-117,977.59	23.52%
Revenue Surplus (Deficit):	154,265.00	154,265.00	10,419.34	36,287.41	0.00	-117,977.59	23.52%
Expense							
610 - Expenses - Other	142,000.00	142,000.00	353.64	14,989.74	0.00	127,010.26	10.56%
Expense Total:	142,000.00	142,000.00	353.64	14,989.74	0.00	127,010.26	10.56%
Fund: 272 - Record Technology Surplus (Deficit):	12,265.00	12,265.00	10,065.70	21,297.67	0.00	9,032.67	173.65%
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	27,738.53	95,105.61	0.00	-249,894.39	27.57%
Revenue Surplus (Deficit):	345,000.00	345,000.00	27,738.53	95,105.61	0.00	-249,894.39	27.57%

Budget Report

For Fiscal: 2026 Period Ending: 03/31/2026

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	19,543.82	54,732.32	0.00	211,900.68	20.53%
610 - Expenses - Other	559,050.00	559,050.00	2,255.33	33,109.08	19,653.66	506,287.26	9.44%
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	21,799.15	87,841.40	19,653.66	718,187.94	13.02%
Fund: 280 - Building Inspection Surplus (Deficit):	-480,683.00	-480,683.00	5,939.38	7,264.21	-19,653.66	468,293.55	2.58%
Fund: 285 - County Elections							
Revenue							
	336,000.00	336,000.00	0.00	5,757.88	0.00	-330,242.12	1.71%
Revenue Surplus (Deficit):	336,000.00	336,000.00	0.00	5,757.88	0.00	-330,242.12	1.71%
Expense							
610 - Expenses - Other	334,000.00	334,000.00	0.00	18,813.91	0.00	315,186.09	5.63%
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	18,813.91	0.00	315,186.09	5.63%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	-13,056.03	0.00	-15,056.03	-652.80%
Fund: 288 - Elections 5%							
Revenue							
	42,500.00	42,500.00	0.00	3,619.80	0.00	-38,880.20	8.52%
Revenue Surplus (Deficit):	42,500.00	42,500.00	0.00	3,619.80	0.00	-38,880.20	8.52%
Expense							
610 - Expenses - Other	80,450.00	80,450.00	449.70	449.70	296.32	79,703.98	0.93%
Expense Total:	80,450.00	80,450.00	449.70	449.70	296.32	79,703.98	0.93%
Fund: 288 - Elections 5% Surplus (Deficit):	-37,950.00	-37,950.00	-449.70	3,170.10	-296.32	40,823.78	-7.57%
Fund: 289 - HAVA							
Revenue							
	83,300.00	83,300.00	0.00	12,461.98	0.00	-70,838.02	14.96%
Revenue Surplus (Deficit):	83,300.00	83,300.00	0.00	12,461.98	0.00	-70,838.02	14.96%
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	12,461.98	0.00	11,661.98	1,557.75%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,000.00	22,000.00	0.00	18,136.11	0.00	-3,863.89	82.44%
Revenue Surplus (Deficit):	22,000.00	22,000.00	0.00	18,136.11	0.00	-3,863.89	82.44%
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: 03/31/2026

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	0.00	18,136.11	0.00	18,099.11	49,016.51%
Fund: 430 - River Downs West NID							
Revenue	44,300.00	44,300.00	0.00	40,602.53	0.00	-3,697.47	91.65%
Revenue Surplus (Deficit):	44,300.00	44,300.00	0.00	40,602.53	0.00	-3,697.47	91.65%
Expense							
610 - Expenses - Other	43,675.00	43,675.00	43,675.65	43,675.65	0.00	-0.65	100.00%
Expense Total:	43,675.00	43,675.00	43,675.65	43,675.65	0.00	-0.65	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	625.00	625.00	-43,675.65	-3,073.12	0.00	-3,698.12	-491.70%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue	627,075.00	627,075.00	532,800.00	532,800.04	0.00	-94,274.96	84.97%
Revenue Surplus (Deficit):	627,075.00	627,075.00	532,800.00	532,800.04	0.00	-94,274.96	84.97%
Expense							
610 - Expenses - Other	627,075.00	627,075.00	532,800.00	532,799.97	0.00	94,275.03	84.97%
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	532,800.00	532,799.97	0.00	94,275.03	84.97%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion Surplus (Deficit):	0.00	0.00	0.00	0.07	0.00	0.07	0.00%
Fund: 560 - ARPA Funds							
Revenue	65,000.00	65,000.00	34,295.36	37,991.46	0.00	-27,008.54	58.45%
Revenue Surplus (Deficit):	65,000.00	65,000.00	34,295.36	37,991.46	0.00	-27,008.54	58.45%
Expense							
610 - Expenses - Other	565,212.74	565,212.74	60,429.51	167,550.82	401,661.49	-3,999.57	100.71%
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	60,429.51	167,550.82	401,661.49	187,600.43	75.21%
Fund: 560 - ARPA Funds Surplus (Deficit):	-691,812.74	-691,812.74	-26,134.15	-129,559.36	-401,661.49	160,591.89	76.79%
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-802,404.31	1,721,072.99	-4,118,024.03	15,394,103.05	13.47%

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	-3,873,442.35	-582,082.63	1,265,099.18	-691,043.69	4,447,497.84
201 - Co. Law Enforcement	-1,590,000.00	-1,590,000.00	-191,242.63	-749,487.56	0.00	840,512.44
205 - Federal Forfeiture I	-84,500.00	-84,500.00	-6,153.55	-12,574.00	-700.00	71,226.00
208 - Law Enforcement Training	-800.00	-800.00	-3,250.34	-5,639.43	-2,511.80	-7,351.23
210 - Civil Process	-51,500.00	-51,500.00	1,964.60	7,821.99	-1,310.00	58,011.99
212 - Inmate Prisoner Detainee S	2,750.00	2,750.00	1,512.13	4,664.68	0.00	1,914.68
215 - Sheriff's Conceal Carry	-84,450.00	-84,450.00	-3,140.67	0.34	0.00	84,450.34
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	4,203.81	0.00	11,203.81
221 - Road Sales Tax	-369,625.00	-369,625.00	96,327.33	344,582.44	0.00	714,207.44
222 - CART	-84,500.00	-84,500.00	-262,070.03	-260,596.29	0.00	-176,096.29
231 - Common I	-456,409.00	-456,409.00	200,816.86	466,734.76	-247,696.77	675,446.99
232 - Common II	-304,264.00	-304,264.00	196,664.62	381,232.16	-286,110.88	399,385.28
233 - Bridge	-311,496.00	-311,496.00	71,564.50	154,131.25	-5,062.50	460,564.75
235 - Road & Bridge Capital Reql	-6,296,775.00	-6,296,775.00	-149,160.75	-392,354.72	-562,394.63	5,342,025.65
241 - Assessment	-447,084.00	-447,084.00	-71,792.79	798,682.05	-15,723.63	1,230,042.42
250 - LEST	-327,000.00	-327,000.00	-45,329.19	-16,921.66	0.00	310,078.34
255 - LERF	-175,500.00	-175,500.00	2,357.48	-3,591.23	0.00	171,908.77
256 - Building Capital Fund	-2,015,000.00	-2,015,000.00	-7,651.00	-195,863.36	-1,856,178.75	-37,042.11
260 - P.A. Training	-4,050.00	-4,050.00	-702.27	115.33	-296.00	3,869.33
265 - Delinquent Taxes	750.00	750.00	-150.88	-41.49	0.00	-791.49
268 - Adm. Handling Cost	-27,000.00	-27,000.00	907.32	1,821.55	0.00	28,821.55
269 - Law Library	-46,500.00	-46,500.00	0.00	3,070.55	0.00	49,570.55
271 - Record Retention	-44,240.00	-44,240.00	2,462.00	9,341.01	-27,383.91	26,197.10
272 - Record Technology	12,265.00	12,265.00	10,065.70	21,297.67	0.00	9,032.67
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	5,939.38	7,264.21	-19,653.66	468,293.55
285 - County Elections	2,000.00	2,000.00	0.00	-13,056.03	0.00	-15,056.03
288 - Elections 5%	-37,950.00	-37,950.00	-449.70	3,170.10	-296.32	40,823.78
289 - HAVA	800.00	800.00	0.00	12,461.98	0.00	11,661.98
420 - Stone Hollow NID	37.00	37.00	0.00	18,136.11	0.00	18,099.11
430 - River Downs West NID	625.00	625.00	-43,675.65	-3,073.12	0.00	-3,698.12
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	0.07	0.00	0.07
560 - ARPA Funds	-691,812.74	-691,812.74	-26,134.15	-129,559.36	-401,661.49	160,591.89
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-802,404.31	1,721,072.99	-4,118,024.03	15,394,103.05



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 03/31/2026

		2025	2026	March Variance		2025	2026	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	11,460.64	14,013.26	2,552.62	22.27%	680,345.97	730,457.32	50,111.35	7.37%
<u>101-41119</u>	Surtax	73,632.25	76,647.07	3,014.82	4.09%	73,632.25	76,647.07	3,014.82	4.09%
<u>101-41175</u>	Cable Franchise Fees	0.00	0.00	0.00	0.00%	11,784.31	10,438.07	-1,346.24	-11.42%
<u>101-41310</u>	Sales Tax	495,067.29	493,959.04	-1,108.25	-0.22%	1,491,540.50	1,557,273.28	65,732.78	4.41%
<u>101-41311</u>	Marijuana Sales Tax	6,948.50	-89,299.15	-96,247.65	-1,385.16%	66,093.47	-88,797.42	-154,890.89	-234.35%
<u>101-41630</u>	Financial Institution Tax	0.00	0.00	0.00	0.00%	0.00	1,864.80	1,864.80	0.00%
<u>101-41631</u>	Interest on Financial Inst Tax	0.00	0.00	0.00	0.00%	88.91	225.94	137.03	154.12%
<u>101-41910</u>	Delinquent Tax Fees	237.80	239.59	1.79	0.75%	362.03	798.95	436.92	120.69%
<u>101-42290</u>	County Clerk Fees	723.00	841.89	118.89	16.44%	1,915.97	2,441.31	525.34	27.42%
<u>101-43111</u>	HIDTA Grant	0.00	214.92	214.92	0.00%	2,747.52	8,089.44	5,341.92	194.43%
<u>101-43411</u>	Miscellaneous Grants	14,395.70	0.00	-14,395.70	-100.00%	359,172.50	48,754.58	-310,417.92	-86.43%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	0.00	5,634.88	5,634.88	0.00%	56,542.84	31,455.35	-25,087.49	-44.37%
<u>101-43414</u>	VOCA Grant	15,350.76	0.00	-15,350.76	-100.00%	30,732.31	16,062.83	-14,669.48	-47.73%
<u>101-43415</u>	HB 224 Grant	1,335.90	10,923.80	9,587.90	717.71%	3,297.84	32,402.40	29,104.56	882.53%
<u>101-43417</u>	Emergency Management Grants	2,695.00	0.00	-2,695.00	-100.00%	26,998.78	0.00	-26,998.78	-100.00%
<u>101-43419</u>	STOP Grant	5,203.01	0.00	-5,203.01	-100.00%	15,223.09	8,167.09	-7,056.00	-46.35%
<u>101-43421</u>	Juvenile Grant	9,588.83	11,316.64	1,727.81	18.02%	31,579.92	53,035.85	21,455.93	67.94%
<u>101-43610</u>	Election Cost Reimbursement	0.00	0.00	0.00	0.00%	0.00	2,878.10	2,878.10	0.00%
<u>101-44110</u>	Associate Division I Fees	3.00	11.00	8.00	266.67%	156.00	11.00	-145.00	-92.95%
<u>101-44111</u>	Circuit Clerk Fees	7,361.23	10,431.70	3,070.47	41.71%	21,305.74	27,115.77	5,810.03	27.27%
<u>101-44119</u>	Public Administrator Fees	2,135.00	3,815.00	1,680.00	78.69%	14,572.50	6,037.00	-8,535.50	-58.57%
<u>101-44120</u>	Recorder of Deeds Fees	22,655.25	27,757.75	5,102.50	22.52%	73,493.39	91,798.00	18,304.61	24.91%
<u>101-44130</u>	Planning & Development Fees	4,123.37	4,710.00	586.63	14.23%	15,041.33	14,300.00	-741.33	-4.93%
<u>101-44194</u>	Collector Commissions & Fees	48,259.91	56,378.07	8,118.16	16.82%	1,038,626.69	1,108,845.03	70,218.34	6.76%
<u>101-44224</u>	Fees for HB 2224	1,480.00	2,490.00	1,010.00	68.24%	5,858.50	7,492.00	1,633.50	27.88%
<u>101-44232</u>	Inmate Medical Fees	0.00	0.00	0.00	0.00%	0.00	1,599.25	1,599.25	0.00%
<u>101-44233</u>	Prisoner Board	0.00	2,045.60	2,045.60	0.00%	236.00	2,125.60	1,889.60	800.68%
<u>101-44235</u>	Criminal Costs	0.00	198.83	198.83	0.00%	0.00	14,988.33	14,988.33	0.00%
<u>101-44236</u>	Prisoner INS	112,600.60	122,919.98	10,319.38	9.16%	372,338.12	344,319.98	-28,018.14	-7.52%
<u>101-44290</u>	Sheriff's Fees	523.00	320.00	-203.00	-38.81%	2,086.50	1,802.00	-284.50	-13.64%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	560.00	560.00	0.00%	0.00	2,545.00	2,545.00	0.00%
<u>101-44413</u>	Recycle	639.13	263.21	-375.92	-58.82%	2,448.73	501.55	-1,947.18	-79.52%
<u>101-44631</u>	Child Support Reimbursement	152.84	0.00	-152.84	-100.00%	1,298.33	212.37	-1,085.96	-83.64%
<u>101-45110</u>	Opioid Settlement - Unrestricted	3,709.72	0.00	-3,709.72	-100.00%	3,709.72	0.00	-3,709.72	-100.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		March Variance				YTD Variance			
		2025	2026	Favorable /		2025	2026	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-45111</u>	Opioid Settlement - Restricted	21,021.77	0.00	-21,021.77	-100.00%	21,021.77	0.00	-21,021.77	-100.00%
<u>101-46611</u>	Interest	45,516.98	278.74	-45,238.24	-99.39%	186,654.91	163,154.43	-23,500.48	-12.59%
<u>101-47111</u>	K-9 Unit Donation	0.00	0.00	0.00	0.00%	200.00	0.00	-200.00	-100.00%
<u>101-48100</u>	Rent	0.00	0.00	0.00	0.00%	13,800.00	0.00	-13,800.00	-100.00%
<u>101-48101</u>	Miscellaneous Revenue	2,319.67	7,163.11	4,843.44	208.80%	138,453.13	16,868.92	-121,584.21	-87.82%
<u>101-48102</u>	Expense Reimbursement	1,017.97	3,231.90	2,213.93	217.48%	2,454.89	4,616.96	2,162.07	88.07%
<u>101-48103</u>	LAGERS - Health Department	6,054.49	8,507.25	2,452.76	40.51%	17,404.22	24,281.13	6,876.91	39.51%
<u>101-48104</u>	School Contract - SHF	34,713.27	0.00	-34,713.27	-100.00%	69,426.54	34,713.27	-34,713.27	-50.00%
<u>101-48105</u>	Expense Reimbursement-SHF	601.25	100.00	-501.25	-83.37%	1,101.25	3,800.00	2,698.75	245.06%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	12,961.89	9,419.99	-3,541.90	-27.33%	37,628.04	31,263.37	-6,364.67	-16.91%
<u>101-48310</u>	Sale of Assets	10.13	0.00	-10.13	-100.00%	14,675.19	211.59	-14,463.60	-98.56%
<u>101-49201</u>	Transfer In - Cole Reimbursement	803,343.87	438,222.29	-365,121.58	-45.45%	1,878,575.53	1,540,498.35	-338,077.18	-18.00%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	285,195.84	321,987.99	36,792.15	12.90%	794,208.61	873,043.27	78,834.66	9.93%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
Revenue Total:		2,053,038.86	1,545,304.35	-507,734.51	-24.73%	7,598,833.84	6,828,339.13	-770,494.71	-10.14%

Expense

Department: 010 - Commission

<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,912.08	18,449.46	-537.38	-3.00%	53,736.24	55,348.38	-1,612.14	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	0.00	4,768.00	-4,768.00	0.00%	0.00	22,332.83	-22,332.83	0.00%
<u>101-010-51210</u>	Health Insurance	1,087.44	2,550.02	-1,462.58	-134.50%	3,262.32	7,648.28	-4,385.96	-134.44%
<u>101-010-51220</u>	FICA	1,365.92	1,750.66	-384.74	-28.17%	4,097.76	5,866.21	-1,768.45	-43.16%
<u>101-010-51230</u>	Lagers	1,441.00	2,832.54	-1,391.54	-96.57%	4,323.00	8,491.77	-4,168.77	-96.43%
<u>101-010-51250</u>	Unemployment Insurance	0.00	4.15	-4.15	0.00%	0.00	34.05	-34.05	0.00%
<u>101-010-51260</u>	Workers' Compensation	0.00	24.72	-24.72	0.00%	0.00	114.21	-114.21	0.00%
<u>101-010-52432</u>	Computer Software Maintenance	0.00	560.00	-560.00	0.00%	0.00	840.00	-840.00	0.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	33.23	0.00	33.23	100.00%	33.23	0.00	33.23	100.00%
<u>101-010-52500</u>	Dues	50,000.00	0.00	50,000.00	100.00%	50,110.00	1,200.00	48,910.00	97.61%
<u>101-010-52530</u>	Phone	364.80	410.86	-46.06	-12.63%	730.45	821.74	-91.29	-12.50%
<u>101-010-52580</u>	Mileage	298.90	145.00	153.90	51.49%	697.60	355.25	342.35	49.08%
<u>101-010-52590</u>	Training	85.00	0.00	85.00	100.00%	2,024.75	1,727.99	296.76	14.66%
<u>101-010-53600</u>	Office Expense	137.55	829.62	-692.07	-503.14%	1,793.45	1,405.22	388.23	21.65%
<u>101-010-53605</u>	Postage	31.05	94.72	-63.67	-205.06%	2,296.25	95.46	2,200.79	95.84%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	418.94	0.00	418.94	100.00%
<u>101-010-53626</u>	Fuel Expense	0.00	64.55	-64.55	0.00%	0.00	64.55	-64.55	0.00%
Department 010 - Commission Total:		72,756.97	32,484.30	40,272.67	55.35%	123,523.99	106,345.94	17,178.05	13.91%

Department: 020 - County Clerk

<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	6,104.48	6,287.62	-183.14	-3.00%	18,313.44	18,862.86	-549.42	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	9,418.54	6,913.60	2,504.94	26.60%	21,473.35	20,593.02	880.33	4.10%
<u>101-020-51210</u>	Health Insurance	1,631.17	2,353.86	-722.69	-44.31%	4,512.90	7,061.57	-2,548.67	-56.48%
<u>101-020-51220</u>	FICA	1,173.72	997.30	176.42	15.03%	3,003.88	2,980.57	23.31	0.78%
<u>101-020-51230</u>	Lagers	1,526.24	1,610.56	-84.32	-5.52%	4,303.47	4,813.64	-510.17	-11.85%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		March Variance				YTD Variance			
		2025	2026	Favorable /		2025	2026	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-020-51250</u>	Unemployment Insurance	22.28	7.78	14.50	65.08%	53.80	31.77	22.03	40.95%
<u>101-020-51260</u>	Workers' Compensation	0.00	11.03	-11.03	0.00%	0.00	38.02	-38.02	0.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	1,600.00	0.00	1,600.00	100.00%	2,938.20	952.50	1,985.70	67.58%
<u>101-020-52500</u>	Dues	0.00	1,150.00	-1,150.00	0.00%	1,050.00	1,150.00	-100.00	-9.52%
<u>101-020-52530</u>	Phone	144.72	105.23	39.49	27.29%	426.65	315.76	110.89	25.99%
<u>101-020-52590</u>	Training	0.00	400.00	-400.00	0.00%	450.00	400.00	50.00	11.11%
<u>101-020-53600</u>	Office Expense	298.30	147.32	150.98	50.61%	781.34	861.87	-80.53	-10.31%
<u>101-020-53605</u>	Postage	31.05	39.22	-8.17	-26.31%	108.85	105.66	3.19	2.93%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 020 - County Clerk Total:		21,950.50	20,023.52	1,926.98	8.78%	57,915.88	58,167.24	-251.36	-0.43%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	6,546.10	7,633.26	-1,087.16	-16.61%	21,169.87	21,322.74	-152.87	-0.72%
<u>101-030-51210</u>	Health Insurance	1,087.43	1,569.24	-481.81	-44.31%	3,642.90	4,707.73	-1,064.83	-29.23%
<u>101-030-51220</u>	FICA	492.43	579.05	-86.62	-17.59%	1,592.89	1,616.54	-23.65	-1.48%
<u>101-030-51230</u>	Lagers	785.53	842.59	-57.06	-7.26%	2,540.38	2,512.69	27.69	1.09%
<u>101-030-51250</u>	Unemployment Insurance	14.43	9.08	5.35	37.08%	52.41	32.91	19.50	37.21%
<u>101-030-51260</u>	Workers' Compensation	0.00	11.48	-11.48	0.00%	0.00	39.60	-39.60	0.00%
<u>101-030-52312</u>	Canvassing	1,719.54	0.00	1,719.54	100.00%	2,343.93	1,500.00	843.93	36.00%
<u>101-030-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	75.00	0.00	75.00	100.00%
<u>101-030-52530</u>	Phone	144.72	105.23	39.49	27.29%	426.65	315.76	110.89	25.99%
<u>101-030-53600</u>	Office Expense	393.92	193.84	200.08	50.79%	1,185.74	1,157.31	28.43	2.40%
<u>101-030-53605</u>	Postage	195.38	410.09	-214.71	-109.89%	2,626.39	1,863.72	762.67	29.04%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 030 - Elections Total:		11,379.48	11,353.86	25.62	0.23%	36,156.16	35,069.00	1,087.16	3.01%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	20,761.49	21,246.29	-484.80	-2.34%	62,509.53	63,448.01	-938.48	-1.50%
<u>101-040-51210</u>	Health Insurance	2,718.60	4,707.72	-1,989.12	-73.17%	8,155.80	14,123.16	-5,967.36	-73.17%
<u>101-040-51220</u>	FICA	1,536.99	1,554.00	-17.01	-1.11%	4,628.29	4,639.75	-11.46	-0.25%
<u>101-040-51230</u>	Lagers	2,491.39	2,592.05	-100.66	-4.04%	7,501.14	7,740.64	-239.50	-3.19%
<u>101-040-51250</u>	Unemployment Insurance	38.69	22.37	16.32	42.18%	145.41	92.81	52.60	36.17%
<u>101-040-51260</u>	Workers' Compensation	0.00	512.00	-512.00	0.00%	0.00	1,785.15	-1,785.15	0.00%
<u>101-040-51270</u>	Uniforms	145.36	116.60	28.76	19.79%	505.80	417.80	88.00	17.40%
<u>101-040-52410</u>	Utilities	27,845.15	31,695.79	-3,850.64	-13.83%	129,608.70	134,836.59	-5,227.89	-4.03%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	1,329.24	582.76	746.48	56.16%	5,203.83	4,481.17	722.66	13.89%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	32.98	0.00	32.98	100.00%	799.60	39.95	759.65	95.00%
<u>101-040-52438</u>	Building Repairs & Maintenance	24,536.29	22,467.84	2,068.45	8.43%	69,309.78	70,806.63	-1,496.85	-2.16%
<u>101-040-52439</u>	Elevator Maintenance	1,982.02	2,023.40	-41.38	-2.09%	5,896.06	6,070.20	-174.14	-2.95%
<u>101-040-52530</u>	Phone	80.88	80.94	-0.06	-0.07%	145.75	249.09	-103.34	-70.90%
<u>101-040-53600</u>	Office Expense	64.01	14.56	49.45	77.25%	575.30	43.70	531.60	92.40%
<u>101-040-53610</u>	Custodian Supplies	2,979.36	1,404.95	1,574.41	52.84%	7,654.53	2,341.46	5,313.07	69.41%
<u>101-040-53626</u>	Fuel Expense	597.34	542.26	55.08	9.22%	1,578.06	2,050.83	-472.77	-29.96%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		2025	2026	March Variance		2025	2026	YTD Variance	
		March Activity	March Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-040-54750</u>	Equipment	468.39	1,898.05	-1,429.66	-305.23%	2,443.39	5,431.60	-2,988.21	-122.30%
Department 040 - Facilities Management Total:		87,608.18	91,461.58	-3,853.40	-4.40%	306,660.97	318,598.54	-11,937.57	-3.89%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	10,055.38	10,224.86	-169.48	-1.69%	30,166.14	30,674.58	-508.44	-1.69%
<u>101-050-51120</u>	Salary Other-Sheriff	401,356.03	466,781.71	-65,425.68	-16.30%	1,211,951.79	1,387,313.43	-175,361.64	-14.47%
<u>101-050-51210</u>	Health Insurance	46,488.08	67,869.65	-21,381.57	-45.99%	142,454.69	201,255.07	-58,800.38	-41.28%
<u>101-050-51220</u>	FICA	30,338.36	35,474.15	-5,135.79	-16.93%	91,530.31	105,432.95	-13,902.64	-15.19%
<u>101-050-51230</u>	Lagers	42,970.51	51,771.27	-8,800.76	-20.48%	128,564.66	153,265.06	-24,700.40	-19.21%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	1,071.24	-1,071.24	0.00%	0.00	4,063.72	-4,063.72	0.00%
<u>101-050-51250</u>	Unemployment Insurance	434.31	187.41	246.90	56.85%	2,452.75	1,664.40	788.35	32.14%
<u>101-050-51260</u>	Workers' Compensation	0.00	10,191.54	-10,191.54	0.00%	0.00	34,909.16	-34,909.16	0.00%
<u>101-050-51270</u>	Uniforms	3,023.35	4,568.33	-1,544.98	-51.10%	9,082.57	7,227.98	1,854.59	20.42%
<u>101-050-51280</u>	Staff Meals- Jail	82.20	0.50	81.70	99.39%	414.07	179.82	234.25	56.57%
<u>101-050-52300</u>	Legal Fees	216.00	0.00	216.00	100.00%	216.00	0.00	216.00	100.00%
<u>101-050-52331</u>	Inmate Medical	60,972.30	63,289.25	-2,316.95	-3.80%	182,916.90	187,550.80	-4,633.90	-2.53%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	0.00	0.00	0.00%	0.00	6,738.03	-6,738.03	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	361.22	212.21	149.01	41.25%	1,711.28	2,890.95	-1,179.67	-68.93%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	14,593.82	61,811.49	-47,217.67	-323.55%	43,833.26	74,395.88	-30,562.62	-69.72%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	1,300.00	1,700.00	-400.00	-30.77%	13,800.00	15,012.37	-1,212.37	-8.79%
<u>101-050-52520</u>	Property & Liability Insurance	0.00	0.00	0.00	0.00%	100,000.00	0.00	100,000.00	100.00%
<u>101-050-52530</u>	Phone	9,948.92	4,669.75	5,279.17	53.06%	16,507.63	17,648.19	-1,140.56	-6.91%
<u>101-050-53600</u>	Office Expense	2,833.24	4,016.84	-1,183.60	-41.78%	9,646.82	9,717.65	-70.83	-0.73%
<u>101-050-53605</u>	Postage	147.93	91.38	56.55	38.23%	544.09	644.45	-100.36	-18.45%
<u>101-050-53610</u>	Enforcement Supplies	1,372.27	274.37	1,097.90	80.01%	7,465.72	3,783.30	3,682.42	49.32%
<u>101-050-53612</u>	Jail Supplies	2,245.35	929.04	1,316.31	58.62%	5,176.85	13,638.50	-8,461.65	-163.45%
<u>101-050-53616</u>	Other Grant Expense	7,443.00	1,236.45	6,206.55	83.39%	421,477.81	19,816.45	401,661.36	95.30%
<u>101-050-53617</u>	Investigative Expense	360.00	352.00	8.00	2.22%	1,314.00	1,441.80	-127.80	-9.73%
<u>101-050-53618</u>	Small Equipment	2,615.00	3,095.79	-480.79	-18.39%	5,758.96	4,898.38	860.58	14.94%
<u>101-050-53626</u>	Fuel Expense	14,339.88	14,272.68	67.20	0.47%	46,760.75	46,311.42	449.33	0.96%
<u>101-050-53635</u>	Prisoner Food & Board	37,183.17	16,291.32	20,891.85	56.19%	135,626.45	125,914.56	9,711.89	7.16%
<u>101-050-54750</u>	Equipment	7,824.74	0.00	7,824.74	100.00%	7,824.74	41,366.13	-33,541.39	-428.66%
<u>101-050-54752</u>	Vehicle Purchases	2,270.96	3,175.00	-904.04	-39.81%	31,428.98	10,790.80	20,638.18	65.67%
<u>101-050-54755</u>	Computer Hardware	6,112.00	0.00	6,112.00	100.00%	6,112.00	0.00	6,112.00	100.00%
<u>101-050-54756</u>	Computer Software	1,810.76	277.96	1,532.80	84.65%	50,295.28	72,095.09	-21,799.81	-43.34%
<u>101-050-57509</u>	Fees for HB 2224	340.00	2,490.00	-2,150.00	-632.35%	4,718.50	7,492.00	-2,773.50	-58.78%
<u>101-050-57800</u>	K-9 Unit Expense	285.80	424.30	-138.50	-48.46%	907.18	978.40	-71.22	-7.85%
Department 050 - Sheriff Total:		709,324.58	826,750.49	-117,425.91	-16.55%	2,710,660.18	2,589,111.32	121,548.86	4.48%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	6,104.48	6,287.62	-183.14	-3.00%	18,313.44	18,862.86	-549.42	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,011.38	3,102.54	-91.16	-3.03%	11,467.95	9,329.40	2,138.55	18.65%
<u>101-060-51210</u>	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	3,262.32	4,707.72	-1,445.40	-44.31%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		2025	2026	March Variance		2025	2026	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-060-51220</u>	FICA	639.30	662.34	-23.04	-3.60%	2,104.09	1,988.68	115.41	5.49%
<u>101-060-51230</u>	Lagers	732.54	1,145.59	-413.05	-56.39%	2,346.77	3,439.42	-1,092.65	-46.56%
<u>101-060-51250</u>	Unemployment Insurance	7.85	5.00	2.85	36.31%	23.41	15.84	7.57	32.34%
<u>101-060-51260</u>	Workers' Compensation	0.00	10.59	-10.59	0.00%	0.00	36.92	-36.92	0.00%
<u>101-060-52530</u>	Phone	49.11	29.37	19.74	40.20%	147.34	88.14	59.20	40.18%
<u>101-060-53600</u>	Office Expense	1,222.19	534.61	687.58	56.26%	1,329.27	972.65	356.62	26.83%
<u>101-060-53605</u>	Postage	133.45	171.97	-38.52	-28.86%	455.93	441.17	14.76	3.24%
Department 060 - Treasurer Total:		12,987.74	13,518.87	-531.13	-4.09%	39,450.52	39,882.80	-432.28	-1.10%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	6,104.48	6,287.62	-183.14	-3.00%	18,313.44	18,862.86	-549.42	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	13,946.59	15,040.14	-1,093.55	-7.84%	43,715.41	46,189.76	-2,474.35	-5.66%
<u>101-070-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	6,524.64	11,769.30	-5,244.66	-80.38%
<u>101-070-51220</u>	FICA	1,504.57	1,580.08	-75.51	-5.02%	4,657.18	4,817.31	-160.13	-3.44%
<u>101-070-51230</u>	Lagers	1,927.05	2,419.26	-492.21	-25.54%	5,872.45	6,911.24	-1,038.79	-17.69%
<u>101-070-51250</u>	Unemployment Insurance	31.38	18.94	12.44	39.64%	109.23	72.34	36.89	33.77%
<u>101-070-51260</u>	Workers' Compensation	0.00	23.39	-23.39	0.00%	0.00	85.25	-85.25	0.00%
<u>101-070-52530</u>	Phone	171.27	0.00	171.27	100.00%	342.54	204.47	138.07	40.31%
<u>101-070-53605</u>	Postage	283.25	351.21	-67.96	-23.99%	11,273.06	9,164.13	2,108.93	18.71%
Department 070 - Collector Total:		26,143.47	29,643.74	-3,500.27	-13.39%	90,807.95	98,076.66	-7,268.71	-8.00%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	6,104.48	6,287.62	-183.14	-3.00%	18,313.44	18,862.86	-549.42	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	12,820.28	10,910.10	1,910.18	14.90%	33,994.51	32,388.79	1,605.72	4.72%
<u>101-090-51210</u>	Health Insurance	2,036.41	3,138.48	-1,102.07	-54.12%	5,298.73	9,415.44	-4,116.71	-77.69%
<u>101-090-51220</u>	FICA	1,414.84	1,283.08	131.76	9.31%	3,908.27	3,823.10	85.17	2.18%
<u>101-090-51230</u>	Lagers	1,960.50	1,942.53	17.97	0.92%	5,775.03	5,817.61	-42.58	-0.74%
<u>101-090-51250</u>	Unemployment Insurance	31.79	16.56	15.23	47.91%	86.79	53.70	33.09	38.13%
<u>101-090-51260</u>	Workers' Compensation	0.00	19.42	-19.42	0.00%	0.00	66.11	-66.11	0.00%
Department 090 - Recorder Total:		24,368.30	23,597.79	770.51	3.16%	67,376.77	70,427.61	-3,050.84	-4.53%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	1,534.05	3,205.00	-1,670.95	-108.92%	4,500.60	6,535.00	-2,034.40	-45.20%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	0.00	557.00	-557.00	0.00%	0.00	557.00	-557.00	0.00%
<u>101-110-52500</u>	Dues	0.00	0.00	0.00	0.00%	978.95	2,528.95	-1,550.00	-158.33%
<u>101-110-52515</u>	Jury Expense	2,546.38	1,950.16	596.22	23.41%	7,127.91	4,531.16	2,596.75	36.43%
<u>101-110-52517</u>	Pretrial Services	20,605.90	0.00	20,605.90	100.00%	30,333.30	25,861.75	4,471.55	14.74%
<u>101-110-52530</u>	Phone	1,267.06	921.59	345.47	27.27%	3,184.86	2,354.45	830.41	26.07%
<u>101-110-52580</u>	Mileage	199.71	58.80	140.91	70.56%	503.87	271.25	232.62	46.17%
<u>101-110-52590</u>	Training	928.50	1,127.13	-198.63	-21.39%	3,848.31	1,727.29	2,121.02	55.12%
<u>101-110-53600</u>	Office Expense	2,685.14	1,486.29	1,198.85	44.65%	10,329.83	12,087.19	-1,757.36	-17.01%
<u>101-110-53605</u>	Postage	770.08	1,011.77	-241.69	-31.39%	2,654.50	3,958.90	-1,304.40	-49.14%
<u>101-110-53618</u>	Small Equipment	145.20	178.31	-33.11	-22.80%	4,433.18	592.78	3,840.40	86.63%
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	1,298.82	-1,298.82	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		March Variance				YTD Variance			
		2025	2026	Favorable /	Variance %	2025	2026	Favorable /	Variance %
		March Activity	March Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
<u>101-110-57507</u>	Court Costs	0.00	515.92	-515.92	0.00%	0.00	661.92	-661.92	0.00%
Department 110 - Consolidated Courts Total:		30,682.02	11,011.97	19,670.05	64.11%	67,895.31	62,966.46	4,928.85	7.26%
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%	2,400.00	3,600.00	-1,200.00	-50.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	3,333.00	3,333.00	0.00	0.00%	9,999.00	9,999.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	1,213.33	1,213.33	0.00	0.00%	3,639.99	3,639.99	0.00	0.00%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	6,818.00	8,128.00	-1,310.00	-19.21%	24,445.00	31,762.00	-7,317.00	-29.93%
<u>101-121-52310</u>	Consultant	2,156.99	2,252.50	-95.51	-4.43%	6,423.15	6,776.40	-353.25	-5.50%
<u>101-121-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	410.00	0.00	0.00%
<u>101-121-52530</u>	Phone	97.73	58.24	39.49	40.41%	293.20	174.79	118.41	40.39%
<u>101-121-52590</u>	Training	64.00	0.00	64.00	100.00%	177.40	168.38	9.02	5.08%
<u>101-121-53600</u>	Office Expense	36.89	0.00	36.89	100.00%	177.96	28.18	149.78	84.16%
<u>101-121-53605</u>	Postage	0.00	0.00	0.00	0.00%	74.80	0.00	74.80	100.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		14,519.94	16,185.07	-1,665.13	-11.47%	48,040.50	56,558.74	-8,518.24	-17.73%
Department: 122 - 38th Circuit Associate Division No. 2									
<u>101-122-52500</u>	Dues	0.00	0.00	0.00	0.00%	410.00	518.45	-108.45	-26.45%
<u>101-122-52530</u>	Phone	122.16	72.80	49.36	40.41%	366.49	218.49	148.00	40.38%
<u>101-122-52580</u>	Mileage	0.00	0.00	0.00	0.00%	106.11	0.00	106.11	100.00%
<u>101-122-53600</u>	Office Expense	297.21	0.00	297.21	100.00%	297.21	0.00	297.21	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		419.37	72.80	346.57	82.64%	1,179.81	736.94	442.87	37.54%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADMI	6,104.48	6,287.62	-183.14	-3.00%	18,313.44	18,862.86	-549.42	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	2,746.55	5,803.41	-3,056.86	-111.30%	13,225.65	12,211.41	1,014.24	7.67%
<u>101-130-51210</u>	Health Insurance	1,087.44	784.62	302.82	27.85%	2,174.88	2,353.86	-178.98	-8.23%
<u>101-130-51220</u>	FICA	636.50	865.04	-228.54	-35.91%	2,290.96	2,197.40	93.56	4.08%
<u>101-130-51230</u>	Lagers	1,062.12	1,167.66	-105.54	-9.94%	3,270.49	3,483.61	-213.12	-6.52%
<u>101-130-51250</u>	Unemployment Insurance	7.16	9.57	-2.41	-33.66%	28.08	19.57	8.51	30.31%
<u>101-130-51260</u>	Workers' Compensation	0.00	10.59	-10.59	0.00%	0.00	39.87	-39.87	0.00%
<u>101-130-52522</u>	Bond	0.00	0.00	0.00	0.00%	2,346.00	0.00	2,346.00	100.00%
<u>101-130-52530</u>	Phone	178.61	139.18	39.43	22.08%	395.06	336.67	58.39	14.78%
<u>101-130-52590</u>	Training	0.00	800.00	-800.00	0.00%	375.57	800.00	-424.43	-113.01%
<u>101-130-53600</u>	Office Expense	289.05	1,657.74	-1,368.69	-473.51%	1,172.58	2,379.89	-1,207.31	-102.96%
<u>101-130-53605</u>	Postage	63.22	79.21	-15.99	-25.29%	258.23	297.40	-39.17	-15.17%
<u>101-130-53626</u>	Fuel Expense	0.00	49.17	-49.17	0.00%	60.35	138.36	-78.01	-129.26%
Department 130 - Public Administrator Total:		12,175.13	17,653.81	-5,478.68	-45.00%	43,911.29	43,120.90	790.39	1.80%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,569.24	12,781.08	-211.84	-1.69%	37,707.72	38,343.24	-635.52	-1.69%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	127,475.13	113,536.80	13,938.33	10.93%	370,989.07	354,286.59	16,702.48	4.50%
<u>101-140-51210</u>	Health Insurance	12,505.56	16,477.02	-3,971.46	-31.76%	33,710.64	51,392.61	-17,681.97	-52.45%
<u>101-140-51220</u>	FICA	10,244.23	9,274.10	970.13	9.47%	29,902.12	28,843.56	1,058.56	3.54%
<u>101-140-51230</u>	Lagers	15,991.15	14,540.91	1,450.24	9.07%	47,173.87	45,005.91	2,167.96	4.60%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		March Variance				YTD Variance			
		2025	2026	Favorable /		2025	2026	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	3,876.00	3,876.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	109.14	59.35	49.79	45.62%	635.42	397.62	237.80	37.42%
<u>101-140-51260</u>	Workers' Compensation	0.00	354.43	-354.43	0.00%	0.00	1,256.38	-1,256.38	0.00%
<u>101-140-52345</u>	Witness & Reporter Expense	1,742.76	1,108.49	634.27	36.39%	4,538.86	5,988.56	-1,449.70	-31.94%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	127.28	0.00	127.28	100.00%	127.28	101.26	26.02	20.44%
<u>101-140-52500</u>	Dues	2,112.41	74.07	2,038.34	96.49%	5,542.41	5,781.59	-239.18	-4.32%
<u>101-140-52530</u>	Phone	1,557.79	1,161.41	396.38	25.45%	3,702.92	2,981.07	721.85	19.49%
<u>101-140-53600</u>	Office Expense	888.86	709.66	179.20	20.16%	3,001.86	2,702.49	299.37	9.97%
<u>101-140-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	18.26	-18.26	0.00%
<u>101-140-53616</u>	Other Grant Expense	187.60	0.00	187.60	100.00%	187.60	0.00	187.60	100.00%
<u>101-140-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,091.91	0.00	1,091.91	100.00%
<u>101-140-53619</u>	Late Fees	0.00	0.00	0.00	0.00%	26.00	0.00	26.00	100.00%
<u>101-140-54756</u>	Computer Software	10,592.00	0.00	10,592.00	100.00%	37,280.62	28,295.14	8,985.48	24.10%
Department 140 - Prosecuting Attorney Total:		197,395.15	171,369.32	26,025.83	13.18%	579,494.30	569,270.28	10,224.02	1.76%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	14,376.01	25,099.85	-10,723.84	-74.60%	43,405.03	65,510.56	-22,105.53	-50.93%
<u>101-150-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	6,524.64	9,807.75	-3,283.11	-50.32%
<u>101-150-51220</u>	FICA	1,037.74	1,803.09	-765.35	-73.75%	3,134.40	4,696.66	-1,562.26	-49.84%
<u>101-150-51230</u>	Lagers	1,690.08	2,607.18	-917.10	-54.26%	5,103.04	7,191.00	-2,087.96	-40.92%
<u>101-150-51250</u>	Unemployment Insurance	27.04	18.98	8.06	29.81%	99.37	82.09	17.28	17.39%
<u>101-150-51260</u>	Workers' Compensation	0.00	366.79	-366.79	0.00%	0.00	1,107.65	-1,107.65	0.00%
<u>101-150-51270</u>	Uniforms	0.00	375.83	-375.83	0.00%	394.88	11,554.60	-11,159.72	-2,826.10%
<u>101-150-52300</u>	Legal Fees	2,500.00	2,500.00	0.00	0.00%	7,500.00	10,000.00	-2,500.00	-33.33%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	160.00	440.00	-280.00	-175.00%	1,385.00	3,540.00	-2,155.00	-155.60%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	85.95	0.00	85.95	100.00%	1,065.93	200.75	865.18	81.17%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	0.00	410.00	-410.00	0.00%
<u>101-150-52530</u>	Phone	1,775.13	1,637.87	137.26	7.73%	3,247.98	3,487.91	-239.93	-7.39%
<u>101-150-52585</u>	Travel	1,309.40	84.57	1,224.83	93.54%	2,999.69	3,325.89	-326.20	-10.87%
<u>101-150-52590</u>	Training	365.00	0.00	365.00	100.00%	3,745.00	0.00	3,745.00	100.00%
<u>101-150-53600</u>	Office Expense	516.27	2,351.86	-1,835.59	-355.55%	2,149.23	4,931.30	-2,782.07	-129.44%
<u>101-150-53605</u>	Postage	0.00	0.00	0.00	0.00%	86.25	78.44	7.81	9.06%
<u>101-150-53626</u>	Fuel Expense	594.39	322.00	272.39	45.83%	1,476.40	1,194.80	281.60	19.07%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	25,373.25	25,373.25	0.00	0.00%
Department 150 - Juvenile Office Total:		35,069.64	49,988.87	-14,919.23	-42.54%	107,690.09	152,492.65	-44,802.56	-41.60%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,956.16	6,134.84	-178.68	-3.00%	17,868.48	18,404.52	-536.04	-3.00%
<u>101-160-51130</u>	Contract Services	1,250.00	1,300.00	-50.00	-4.00%	3,000.00	3,250.00	-250.00	-8.33%
<u>101-160-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	1,631.16	2,353.86	-722.70	-44.31%
<u>101-160-51220</u>	FICA	417.26	436.18	-18.92	-4.53%	1,251.78	1,308.54	-56.76	-4.53%
<u>101-160-51230</u>	Lagers	714.74	748.46	-33.72	-4.72%	2,144.22	2,245.38	-101.16	-4.72%
<u>101-160-51260</u>	Workers' Compensation	0.00	13.68	-13.68	0.00%	0.00	47.99	-47.99	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		March Variance				YTD Variance			
		2025	2026	Favorable /		2025	2026	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-160-52515</u>	Inquest & Autopsy Expense	9,700.00	12,000.00	-2,300.00	-23.71%	23,154.00	17,200.00	5,954.00	25.71%
<u>101-160-52530</u>	Phone	80.88	80.94	-0.06	-0.07%	121.32	161.88	-40.56	-33.43%
<u>101-160-52588</u>	Transport & Removal	200.00	200.00	0.00	0.00%	200.00	200.00	0.00	0.00%
<u>101-160-52590</u>	Training	1,100.00	2,200.00	-1,100.00	-100.00%	1,100.00	2,200.00	-1,100.00	-100.00%
<u>101-160-53626</u>	Fuel Expense	0.00	78.79	-78.79	0.00%	81.06	141.96	-60.90	-75.13%
Department 160 - Coroner Total:		19,962.76	23,977.51	-4,014.75	-20.11%	50,552.02	47,514.13	3,037.89	6.01%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	28,528.56	28,528.56	0.00	0.00%
<u>101-170-51285</u>	Testing, Evaluation and Counseling Se	90.00	135.00	-45.00	-50.00%	1,304.00	912.00	392.00	30.06%
<u>101-170-52300</u>	Legal Fees	2,732.10	2,058.00	674.10	24.67%	4,119.60	2,575.50	1,544.10	37.48%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	31,250.01	31,250.01	0.00	0.00%
<u>101-170-52305</u>	Audit	15,000.00	27,000.00	-12,000.00	-80.00%	19,000.00	27,000.00	-8,000.00	-42.11%
<u>101-170-52340</u>	Court Reporter	0.00	0.00	0.00	0.00%	106.11	100.00	6.11	5.76%
<u>101-170-52342</u>	GIS	0.00	0.00	0.00	0.00%	5,845.00	5,845.00	0.00	0.00%
<u>101-170-52431</u>	Computer Hardware Maintenance	34,499.29	5,368.43	29,130.86	84.44%	67,319.78	23,259.86	44,059.92	65.45%
<u>101-170-52432</u>	Computer Software	7,381.75	9,985.29	-2,603.54	-35.27%	68,828.66	29,886.48	38,942.18	56.58%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	0.00	0.00	0.00%	1,956.75	0.00	1,956.75	100.00%
<u>101-170-52500</u>	Organizational Dues	0.00	0.00	0.00	0.00%	14,800.00	15,174.87	-374.87	-2.53%
<u>101-170-52515</u>	Fraud Tracking	0.00	1,106.44	-1,106.44	0.00%	0.00	1,106.44	-1,106.44	0.00%
<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	10,628.04	12,785.16	-2,157.12	-20.30%	32,880.48	46,296.01	-13,415.53	-40.80%
<u>101-170-52540</u>	Publication Costs	948.37	109.20	839.17	88.49%	2,275.03	520.62	1,754.41	77.12%
<u>101-170-54700</u>	Land, Bldgs & Improvements	21,540.50	0.00	21,540.50	100.00%	36,746.37	0.00	36,746.37	100.00%
<u>101-170-54750</u>	Equipment	0.00	0.00	0.00	0.00%	0.00	8,372.50	-8,372.50	0.00%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	1,160.70	1,160.70	0.00	0.00%
<u>101-170-57506</u>	ELECTIONS	566.76	30,479.96	-29,913.20	-5,277.93%	31,215.63	30,479.96	735.67	2.36%
<u>101-170-57800</u>	Misc	11,203.85	-2,924.89	14,128.74	126.11%	29,558.92	83,087.87	-53,528.95	-181.09%
<u>101-170-59500</u>	Disburse Fin Institution Tax	-54.92	0.00	-54.92	-100.00%	287.02	0.00	287.02	100.00%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	6,966.60	-6,966.60	0.00%	7,800.00	6,966.60	833.40	10.68%
Department 170 - County Misc & Operations Total:		114,952.41	103,485.86	11,466.55	9.98%	384,982.62	342,522.98	42,459.64	11.03%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	7,121.67	-250.84	-3.65%	20,612.49	21,365.01	-752.52	-3.65%
Department 180 - University Extension Total:		6,870.83	7,121.67	-250.84	-3.65%	20,612.49	21,365.01	-752.52	-3.65%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,416.80	13,276.69	-859.89	-6.93%	37,450.48	39,744.47	-2,293.99	-6.13%
<u>101-190-51130</u>	Contract Labor	1,652.00	0.00	1,652.00	100.00%	5,306.00	0.00	5,306.00	100.00%
<u>101-190-51210</u>	Health Insurance	1,631.16	2,353.86	-722.70	-44.31%	4,893.48	7,061.58	-2,168.10	-44.31%
<u>101-190-51220</u>	FICA	900.04	937.76	-37.72	-4.19%	2,717.31	2,806.72	-89.41	-3.29%
<u>101-190-51230</u>	Lagers	1,490.00	1,619.75	-129.75	-8.71%	4,494.03	4,843.32	-349.29	-7.77%
<u>101-190-51250</u>	Unemployment Insurance	13.43	7.55	5.88	43.78%	75.23	47.50	27.73	36.86%
<u>101-190-51260</u>	Workers' Compensation	0.00	150.95	-150.95	0.00%	0.00	509.19	-509.19	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

				March Variance				YTD Variance	
		2025	2026	Favorable /		2025	2026	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
<u>101-190-52430</u>	Repairs & Maintenance Equipment	531.61	453.93	77.68	14.61%	531.61	982.58	-450.97	-84.83%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	13,935.00	14,934.00	-999.00	-7.17%
<u>101-190-52530</u>	Phone	696.75	576.90	119.85	17.20%	1,487.56	1,329.00	158.56	10.66%
<u>101-190-52590</u>	Training	110.00	887.00	-777.00	-706.36%	1,915.10	887.00	1,028.10	53.68%
<u>101-190-53600</u>	Office Expense	211.22	472.75	-261.53	-123.82%	3,130.05	2,989.02	141.03	4.51%
<u>101-190-53605</u>	Postage	0.00	0.74	-0.74	0.00%	0.00	26.72	-26.72	0.00%
<u>101-190-53616</u>	Other Grant Expense	11.33	0.00	11.33	100.00%	9,280.04	0.00	9,280.04	100.00%
<u>101-190-53618</u>	Small Equipment	0.00	468.99	-468.99	0.00%	0.00	1,105.45	-1,105.45	0.00%
<u>101-190-53626</u>	Fuel Expense	105.13	207.58	-102.45	-97.45%	504.43	444.74	59.69	11.83%
Department 190 - Emergency Management Total:		19,769.47	21,414.45	-1,644.98	-8.32%	85,720.32	77,711.29	8,009.03	9.34%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	22,425.00	18,010.28	4,414.72	19.69%	68,175.35	55,401.92	12,773.43	18.74%
<u>101-200-51210</u>	Health Insurance	2,827.34	3,146.33	-318.99	-11.28%	7,938.31	9,548.86	-1,610.55	-20.29%
<u>101-200-51220</u>	FICA	1,692.80	1,368.17	324.63	19.18%	5,146.44	4,209.11	937.33	18.21%
<u>101-200-51230</u>	Lagers	2,158.56	2,197.28	-38.72	-1.79%	6,583.74	6,759.07	-175.33	-2.66%
<u>101-200-51250</u>	Unemployment Insurance	32.45	16.17	16.28	50.17%	149.74	80.83	68.91	46.02%
<u>101-200-51260</u>	Workers' Compensation	0.00	119.17	-119.17	0.00%	0.00	411.03	-411.03	0.00%
<u>101-200-52342</u>	GIS	600.00	0.00	600.00	100.00%	8,210.00	6,210.00	2,000.00	24.36%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	270.00	0.00	270.00	100.00%	610.00	0.00	610.00	100.00%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	566.00	0.00	566.00	100.00%
<u>101-200-52510</u>	BOA Board Meetings	275.00	275.00	0.00	0.00%	525.00	625.00	-100.00	-19.05%
<u>101-200-52515</u>	Refunds	0.00	1,000.00	-1,000.00	0.00%	0.00	1,000.00	-1,000.00	0.00%
<u>101-200-52530</u>	Phone	203.04	233.76	-30.72	-15.13%	487.81	540.41	-52.60	-10.78%
<u>101-200-53600</u>	Office Expense	454.77	246.85	207.92	45.72%	1,338.42	1,011.86	326.56	24.40%
<u>101-200-53605</u>	Postage	0.00	0.00	0.00	0.00%	1,356.50	585.92	770.58	56.81%
<u>101-200-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	23.37	0.00	23.37	100.00%
Department 200 - Planning & Development Total:		30,938.96	26,613.01	4,325.95	13.98%	101,110.68	86,384.01	14,726.67	14.56%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	6,104.48	6,287.62	-183.14	-3.00%	18,313.44	18,862.86	-549.42	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,840.63	5,212.40	-371.77	-7.68%	14,602.92	15,526.60	-923.68	-6.33%
<u>101-210-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	1,631.16	2,353.86	-722.70	-44.31%
<u>101-210-51220</u>	FICA	814.86	855.85	-40.99	-5.03%	2,450.76	2,559.10	-108.34	-4.42%
<u>101-210-51230</u>	Lagers	1,313.41	1,402.99	-89.58	-6.82%	3,949.97	4,195.49	-245.52	-6.22%
<u>101-210-51250</u>	Unemployment Insurance	12.10	6.79	5.31	43.88%	36.51	23.96	12.55	34.37%
<u>101-210-51260</u>	Workers' Compensation	0.00	12.80	-12.80	0.00%	0.00	44.18	-44.18	0.00%
<u>101-210-52530</u>	Phone	153.31	123.70	29.61	19.31%	339.91	291.14	48.77	14.35%
<u>101-210-52580</u>	Mileage	0.00	0.00	0.00	0.00%	415.10	576.43	-161.33	-38.87%
<u>101-210-52590</u>	Training	410.95	0.00	410.95	100.00%	764.45	85.00	679.45	88.88%
<u>101-210-53600</u>	Office Expense	140.12	345.98	-205.86	-146.92%	646.69	1,577.88	-931.19	-143.99%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	84.18	54.76	29.42	34.95%
Department 210 - Auditor Total:		14,333.58	15,032.75	-699.17	-4.88%	43,235.09	46,151.26	-2,916.17	-6.74%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

		2025	2026	March Variance		2025	2026	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	6,129.60	6,029.36	100.24	1.64%	18,388.80	18,896.56	-507.76	-2.76%
<u>101-230-51210</u>	Health Insurance	1,087.44	1,176.93	-89.49	-8.23%	3,262.32	4,315.41	-1,053.09	-32.28%
<u>101-230-51220</u>	FICA	464.86	458.54	6.32	1.36%	1,394.58	1,435.46	-40.88	-2.93%
<u>101-230-51230</u>	Lagers	735.54	609.12	126.42	17.19%	2,206.62	2,178.92	27.70	1.26%
<u>101-230-51250</u>	Unemployment Insurance	15.43	8.10	7.33	47.50%	47.51	30.56	16.95	35.68%
<u>101-230-51260</u>	Workers' Compensation	0.00	268.80	-268.80	0.00%	0.00	931.95	-931.95	0.00%
<u>101-230-51270</u>	Uniforms	68.64	51.06	17.58	25.61%	238.54	224.16	14.38	6.03%
<u>101-230-52410</u>	Utilities	162.65	252.37	-89.72	-55.16%	487.95	1,009.66	-521.71	-106.92%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	208.00	0.00	208.00	100.00%	208.00	0.00	208.00	100.00%
<u>101-230-52530</u>	Phone	80.88	80.92	-0.04	-0.05%	121.32	161.85	-40.53	-33.41%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	113.30	0.00	113.30	100.00%
<u>101-230-53626</u>	Fuel Expense	55.22	50.33	4.89	8.86%	298.78	177.12	121.66	40.72%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	1,975.00	0.00	1,975.00	100.00%
Department 230 - Recycle Total:		9,008.26	8,985.53	22.73	0.25%	28,742.72	29,361.65	-618.93	-2.15%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	36,623.27	38,433.45	-1,810.18	-4.94%	108,933.92	114,919.24	-5,985.32	-5.49%
<u>101-240-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	1,790.25	0.00	1,790.25	100.00%
<u>101-240-51210</u>	Health Insurance	4,349.76	6,080.80	-1,731.04	-39.80%	13,049.28	18,244.18	-5,194.90	-39.81%
<u>101-240-51220</u>	FICA	2,688.40	2,845.58	-157.18	-5.85%	7,993.62	8,507.58	-513.96	-6.43%
<u>101-240-51230</u>	Lagers	4,073.39	4,688.89	-615.50	-15.11%	12,138.04	14,020.17	-1,882.13	-15.51%
<u>101-240-51250</u>	Unemployment Insurance	31.56	14.75	16.81	53.26%	192.58	121.92	70.66	36.69%
<u>101-240-51260</u>	Workers' Compensation	0.00	42.81	-42.81	0.00%	0.00	149.12	-149.12	0.00%
<u>101-240-52530</u>	Phone	496.70	398.16	98.54	19.84%	1,111.18	941.86	169.32	15.24%
<u>101-240-52590</u>	Training	0.00	350.00	-350.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-240-53600</u>	Office Expense	1,001.44	489.12	512.32	51.16%	2,153.28	1,817.61	335.67	15.59%
<u>101-240-53605</u>	Postage	0.00	3.54	-3.54	0.00%	10.61	39.75	-29.14	-274.65%
<u>101-240-53618</u>	Small Equipment	259.99	0.00	259.99	100.00%	259.99	0.00	259.99	100.00%
<u>101-240-54756</u>	Computer Software	3,835.00	9,650.00	-5,815.00	-151.63%	3,835.00	9,650.00	-5,815.00	-151.63%
Department 240 - Human Resources Total:		53,359.51	62,997.10	-9,637.59	-18.06%	151,467.75	168,761.43	-17,293.68	-11.42%
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	437,668.14	9,843.11	427,825.03	97.75%	437,668.14	9,843.11	427,825.03	97.75%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	529,175.00	532,800.00	-3,625.00	-0.69%	529,175.00	532,800.00	-3,625.00	-0.69%
Department 900 - Transfer out Total:		966,843.14	542,643.11	424,200.03	43.87%	966,843.14	542,643.11	424,200.03	43.87%
Expense Total:		2,492,819.39	2,127,386.98	365,432.41	14.66%	6,114,030.55	5,563,239.95	550,790.60	9.01%
Fund 101 Surplus (Deficit):		-439,780.53	-582,082.63	-142,302.10	-32.36%	1,484,803.29	1,265,099.18	-219,704.11	-14.80%
Total Surplus (Deficit):		-439,780.53	-582,082.63	-142,302.10	-32.36%	1,484,803.29	1,265,099.18	-219,704.11	-14.80%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2026

Group Summary

Department	2025 March Activity	2026 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	2,053,038.86	1,545,304.35	-507,734.51	-24.73%	7,598,833.84	6,828,339.13	-770,494.71	-10.14%
Revenue Total:	2,053,038.86	1,545,304.35	-507,734.51	-24.73%	7,598,833.84	6,828,339.13	-770,494.71	-10.14%
Expense								
010 - Commission	72,756.97	32,484.30	40,272.67	55.35%	123,523.99	106,345.94	17,178.05	13.91%
020 - County Clerk	21,950.50	20,023.52	1,926.98	8.78%	57,915.88	58,167.24	-251.36	-0.43%
030 - Elections	11,379.48	11,353.86	25.62	0.23%	36,156.16	35,069.00	1,087.16	3.01%
040 - Facilities Management	87,608.18	91,461.58	-3,853.40	-4.40%	306,660.97	318,598.54	-11,937.57	-3.89%
050 - Sheriff	709,324.58	826,750.49	-117,425.91	-16.55%	2,710,660.18	2,589,111.32	121,548.86	4.48%
060 - Treasurer	12,987.74	13,518.87	-531.13	-4.09%	39,450.52	39,882.80	-432.28	-1.10%
070 - Collector	26,143.47	29,643.74	-3,500.27	-13.39%	90,807.95	98,076.66	-7,268.71	-8.00%
090 - Recorder	24,368.30	23,597.79	770.51	3.16%	67,376.77	70,427.61	-3,050.84	-4.53%
110 - Consolidated Courts	30,682.02	11,011.97	19,670.05	64.11%	67,895.31	62,966.46	4,928.85	7.26%
121 - 38th Circuit Associate Division No. 1	14,519.94	16,185.07	-1,665.13	-11.47%	48,040.50	56,558.74	-8,518.24	-17.73%
122 - 38th Circuit Associate Division No. 2	419.37	72.80	346.57	82.64%	1,179.81	736.94	442.87	37.54%
130 - Public Administrator	12,175.13	17,653.81	-5,478.68	-45.00%	43,911.29	43,120.90	790.39	1.80%
140 - Prosecuting Attorney	197,395.15	171,369.32	26,025.83	13.18%	579,494.30	569,270.28	10,224.02	1.76%
150 - Juvenile Office	35,069.64	49,988.87	-14,919.23	-42.54%	107,690.09	152,492.65	-44,802.56	-41.60%
160 - Coroner	19,962.76	23,977.51	-4,014.75	-20.11%	50,552.02	47,514.13	3,037.89	6.01%
170 - County Misc & Operations	114,952.41	103,485.86	11,466.55	9.98%	384,982.62	342,522.98	42,459.64	11.03%
180 - University Extension	6,870.83	7,121.67	-250.84	-3.65%	20,612.49	21,365.01	-752.52	-3.65%
190 - Emergency Management	19,769.47	21,414.45	-1,644.98	-8.32%	85,720.32	77,711.29	8,009.03	9.34%
200 - Planning & Development	30,938.96	26,613.01	4,325.95	13.98%	101,110.68	86,384.01	14,726.67	14.56%
210 - Auditor	14,333.58	15,032.75	-699.17	-4.88%	43,235.09	46,151.26	-2,916.17	-6.74%
230 - Recycle	9,008.26	8,985.53	22.73	0.25%	28,742.72	29,361.65	-618.93	-2.15%
240 - Human Resources	53,359.51	62,997.10	-9,637.59	-18.06%	151,467.75	168,761.43	-17,293.68	-11.42%
900 - Transfer out	966,843.14	542,643.11	424,200.03	43.87%	966,843.14	542,643.11	424,200.03	43.87%
Expense Total:	2,492,819.39	2,127,386.98	365,432.41	14.66%	6,114,030.55	5,563,239.95	550,790.60	9.01%
Fund 101 Surplus (Deficit):	-439,780.53	-582,082.63	-142,302.10	-32.36%	1,484,803.29	1,265,099.18	-219,704.11	-14.80%
Total Surplus (Deficit):	-439,780.53	-582,082.63	-142,302.10	-32.36%	1,484,803.29	1,265,099.18	-219,704.11	-14.80%

Fund Summary

Fund	2025	2026	March Variance		2025	2026	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-439,780.53	-582,082.63	-142,302.10	-32.36%	1,484,803.29	1,265,099.18	-219,704.11	-14.80%
Total Surplus (Deficit):	-439,780.53	-582,082.63	-142,302.10	-32.36%	1,484,803.29	1,265,099.18	-219,704.11	-14.80%