

Auditor's Report

May 2026

SUMMARY:

General Revenue Fund Balance \$6.715 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 42%) most offices and departments are within that range. The additional pay period in May is the most logical explanation for minor decrease in most fund balances this month.

There are still several delays and adjustments concerning bank reconciliations from the Treasurer's Office. This will most likely result in the 2025 Financial Statement and Audit being delayed – and possible corrections to funds available information in the future. We do anticipate significant audit findings concerning bank reconciliations in the final audit report.

Fund Balances for Commission Controlled Funds (as of 5/31/2026) without bank interest):

General Revenue (Restricted and Unrestricted) 101	6,715,412
County Law Enforcement 201	1,435,064
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	290,992
ARPA Funds 560	486,254
Total	8,927,722



Christian County, MO

Fund Balance Report

As Of 05/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	5,813,165.38	9,679,515.76	8,777,268.28	6,715,412.86
201 - Co. Law Enforcement	2,772,876.07	1,301,796.91	2,639,608.54	1,435,064.44
205 - Federal Forfeiture I	171,355.59	2,328.02	15,098.55	158,585.06
208 - Law Enforcement Training	5,800.51	2,459.32	7,294.14	965.69
210 - Civil Process	200,797.46	23,520.50	4,805.96	219,512.00
212 - Inmate Prisoner Detainee Security	30,206.39	6,196.78	0.00	36,403.17
215 - Sheriff's Conceal Carry	327,224.05	28,300.67	27,037.91	328,486.81
219 - Family Violence	0.00	960.00	960.00	0.00
220 - LEPC	36,816.33	4,394.82	127.88	41,083.27
221 - Road Sales Tax	6,694,019.48	2,596,017.43	2,044,675.77	7,245,361.14
222 - CART	327,865.56	1,167,873.66	1,174,918.10	320,821.12
231 - Common I	2,310,290.19	1,528,990.82	999,339.57	2,839,941.44
232 - Common II	1,585,557.88	1,401,403.79	895,383.32	2,091,578.35
233 - Bridge	1,843,296.92	193,965.47	0.00	2,037,262.39
235 - Road & Bridge Capital Requests	6,934,107.44	1,288,821.95	1,895,353.30	6,327,576.09
241 - Assessment	1,987,665.23	1,120,911.87	513,354.37	2,595,222.73
250 - LEST	345,446.01	1,364,196.17	1,418,649.69	290,992.49
255 - LERF	192,567.22	12,661.82	11,830.52	193,398.52
256 - Building Capital Fund	2,354,386.72	221,520.29	437,024.67	2,138,882.34
260 - P.A. Training	11,979.07	3,189.22	2,906.00	12,262.29
265 - Delinquent Taxes	21,352.10	2,922.28	1,645.59	22,628.79
268 - Adm. Handling Cost	44,372.78	113,300.35	110,857.64	46,815.49
269 - Law Library	119,617.16	15,535.74	3,887.05	131,265.85
271 - Record Retention	228,006.09	16,881.60	0.00	244,887.69
272 - Record Technology	905,545.55	62,526.63	17,371.80	950,700.38
275 - Tax Maintenance	238,827.37	119,689.96	42,426.70	316,090.63
280 - Building Inspection	1,087,902.83	162,361.95	145,336.01	1,104,928.77
285 - County Elections	24,431.94	85,476.41	41,383.81	68,524.54
288 - Elections 5%	80,569.77	3,885.33	897.73	83,557.37
289 - HAVA	21,491.53	15,620.60	0.00	37,112.13
320 - CDBG Grant	0.00	0.00	0.00	0.00
420 - Stone Hollow NID	51,137.28	18,355.76	0.00	69,493.04
425 - Building Bond Retirement	0.00	0.00	0.00	0.00
430 - River Downs West NID	47,587.07	40,743.68	43,675.65	44,655.10
455 - 2017 Bond Debt Svc Fund - Judicial Expansion	12.14	532,787.94	532,799.97	0.11
560 - ARPA Funds	693,983.99	39,567.93	247,297.76	486,254.16
800 - Christian County Govt Group Claims Account	92,000.00	961,207.11	596,573.40	456,633.71
Report Total:	37,602,261.10	24,139,888.54	22,649,789.68	39,092,359.96



Christian County, MO

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 05/31/2026

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	1,409,115.35	9,679,515.76	0.00	-12,969,409.24	42.74%
Revenue Total:	22,648,925.00	22,648,925.00	1,409,115.35	9,679,515.76	0.00	-12,969,409.24	42.74%
Expense							
010 - Commission	779,820.00	779,820.00	46,960.44	224,340.16	1,720.00	553,759.84	28.99%
020 - County Clerk	278,706.00	278,706.00	27,223.73	102,696.46	773.32	175,236.22	37.13%
030 - Elections	245,918.00	245,918.00	17,824.37	66,061.40	0.00	179,856.60	26.86%
040 - Facilities Management	1,164,876.00	1,164,876.00	59,468.45	482,544.29	10,500.42	671,831.29	42.33%
050 - Sheriff	11,776,123.00	11,776,123.00	1,192,368.50	4,665,893.98	91,334.47	7,018,894.55	40.40%
060 - Treasurer	183,160.00	183,160.00	19,688.62	72,436.30	288.04	110,435.66	39.71%
070 - Collector	466,224.00	466,224.00	43,665.47	170,159.31	0.00	296,064.69	36.50%
090 - Recorder	352,200.00	352,200.00	35,518.79	129,557.35	0.00	222,642.65	36.79%
110 - Consolidated Courts	420,950.00	420,950.00	42,459.45	140,333.32	6,474.14	274,142.54	34.88%
121 - 38th Circuit Associate Division No. 1	229,615.00	229,615.00	21,424.07	99,247.74	55,624.31	74,742.95	67.45%
122 - 38th Circuit Associate Division No. 2	5,555.00	5,555.00	72.75	882.44	0.00	4,672.56	15.89%
130 - Public Administrator	246,203.00	246,203.00	23,865.58	83,672.16	865.04	161,665.80	34.34%
140 - Prosecuting Attorney	2,746,823.00	2,746,823.00	251,785.68	993,486.50	1,624.17	1,751,712.33	36.23%
150 - Juvenile Office	665,043.00	711,226.35	76,599.10	280,726.08	59,601.60	370,898.67	47.85%
160 - Coroner	254,193.00	254,193.00	13,421.87	70,159.75	11,750.00	172,283.25	32.22%
170 - County Misc & Operations	3,080,250.00	3,080,250.00	29,868.75	-81,153.83	415,867.94	2,745,535.89	10.87%
180 - University Extension	85,460.00	85,460.00	5,578.57	34,065.25	51,394.77	-0.02	100.00%
190 - Emergency Management	309,425.00	309,425.00	31,676.44	131,059.24	10,462.44	167,903.32	45.74%
200 - Planning & Development	395,982.00	395,982.00	36,955.10	149,001.44	1,264.62	245,715.94	37.95%
210 - Auditor	273,517.00	273,517.00	22,066.45	84,912.81	0.00	188,604.19	31.04%
230 - Recycle	76,458.00	76,458.00	0.00	32,246.37	0.00	44,211.63	42.18%
240 - Human Resources	768,973.00	768,973.00	78,658.59	302,308.80	66.96	466,597.24	39.32%
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	542,630.96	0.00	503,079.04	51.89%
Expense Total:	26,476,184.00	26,522,367.35	2,077,150.77	8,777,268.28	719,612.24	17,025,486.83	35.81%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,827,259.00	-3,873,442.35	-668,035.42	902,247.48	-719,612.24	4,056,077.59	-4.72%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,310,000.00	3,310,000.00	286,154.02	1,301,796.91	0.00	-2,008,203.09	39.33%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	286,154.02	1,301,796.91	0.00	-2,008,203.09	39.33%
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	638,603.30	2,639,608.54	0.00	2,260,391.46	53.87%
Expense Total:	4,900,000.00	4,900,000.00	638,603.30	2,639,608.54	0.00	2,260,391.46	53.87%
Fund: 201 - Co. Law Enforcement Surplus (Deficit):	-1,590,000.00	-1,590,000.00	-352,449.28	-1,337,811.63	0.00	252,188.37	84.14%
Fund: 205 - Federal Forfeiture I							
Revenue	20,000.00	20,000.00	0.00	2,328.02	0.00	-17,671.98	11.64%
Revenue Surplus (Deficit):	20,000.00	20,000.00	0.00	2,328.02	0.00	-17,671.98	11.64%
Expense							
610 - Expenses - Other	104,500.00	104,500.00	0.00	15,098.55	1,159.40	88,242.05	15.56%
Expense Total:	104,500.00	104,500.00	0.00	15,098.55	1,159.40	88,242.05	15.56%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-84,500.00	-84,500.00	0.00	-12,770.53	-1,159.40	70,570.07	16.49%
Fund: 208 - Law Enforcement Training							
Revenue	12,700.00	12,700.00	0.00	2,459.32	0.00	-10,240.68	19.36%
Revenue Surplus (Deficit):	12,700.00	12,700.00	0.00	2,459.32	0.00	-10,240.68	19.36%
Expense							
610 - Expenses - Other	13,500.00	13,500.00	0.00	7,294.14	0.00	6,205.86	54.03%
Expense Total:	13,500.00	13,500.00	0.00	7,294.14	0.00	6,205.86	54.03%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-800.00	-800.00	0.00	-4,834.82	0.00	-4,034.82	604.35%
Fund: 210 - Civil Process							
Revenue	83,500.00	83,500.00	5,908.30	23,520.50	0.00	-59,979.50	28.17%
Revenue Surplus (Deficit):	83,500.00	83,500.00	5,908.30	23,520.50	0.00	-59,979.50	28.17%
Expense							
610 - Expenses - Other	135,000.00	135,000.00	306.77	4,805.96	5,796.03	124,398.01	7.85%
Expense Total:	135,000.00	135,000.00	306.77	4,805.96	5,796.03	124,398.01	7.85%
Fund: 210 - Civil Process Surplus (Deficit):	-51,500.00	-51,500.00	5,601.53	18,714.54	-5,796.03	64,418.51	-25.08%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,750.00	12,750.00	0.00	6,196.78	0.00	-6,553.22	48.60%
Revenue Surplus (Deficit):	12,750.00	12,750.00	0.00	6,196.78	0.00	-6,553.22	48.60%
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: 05/31/2026

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	0.00	6,196.78	0.00	3,446.78	225.34%
Fund: 215 - Sheriff's Conceal Carry Revenue	59,000.00	59,000.00	3,990.00	28,300.67	0.00	-30,699.33	47.97%
Revenue Surplus (Deficit):	59,000.00	59,000.00	3,990.00	28,300.67	0.00	-30,699.33	47.97%
Expense	58,950.00	58,950.00	3,416.96	12,593.91	0.00	46,356.09	21.36%
600 - Expenses - Payroll	84,500.00	84,500.00	1,446.00	14,444.00	0.00	70,056.00	17.09%
610 - Expenses - Other	Expense Total:	143,450.00	4,862.96	27,037.91	0.00	116,412.09	18.85%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-84,450.00	-84,450.00	-872.96	1,262.76	0.00	85,712.76	-1.50%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	240.00	960.00	0.00	-2,540.00	27.43%
Revenue Surplus (Deficit):	3,500.00	3,500.00	240.00	960.00	0.00	-2,540.00	27.43%
Expense	3,500.00	3,500.00	240.00	960.00	0.00	2,540.00	27.43%
800 - Disbursements	Expense Total:	3,500.00	240.00	960.00	0.00	2,540.00	27.43%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC Revenue	3,000.00	3,000.00	0.00	4,394.82	0.00	1,394.82	146.49%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	4,394.82	0.00	1,394.82	146.49%
Expense	10,000.00	10,000.00	66.94	127.88	0.00	9,872.12	1.28%
610 - Expenses - Other	Expense Total:	10,000.00	66.94	127.88	0.00	9,872.12	1.28%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	-66.94	4,266.94	0.00	11,266.94	-60.96%
Fund: 221 - Road Sales Tax Revenue	6,355,375.00	6,355,375.00	516,135.57	2,596,017.43	0.00	-3,759,357.57	40.85%
Revenue Surplus (Deficit):	6,355,375.00	6,355,375.00	516,135.57	2,596,017.43	0.00	-3,759,357.57	40.85%
Expense	505,000.00	505,000.00	0.00	5,305.41	0.00	499,694.59	1.05%
610 - Expenses - Other	6,220,000.00	6,220,000.00	420,270.62	2,039,370.36	0.00	4,180,629.64	32.79%
800 - Disbursements							

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	420,270.62	2,044,675.77	0.00	4,680,324.23	30.40%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-369,625.00	-369,625.00	95,864.95	551,341.66	0.00	920,966.66	-149.16%
Fund: 222 - CART Revenue	2,513,000.00	2,513,000.00	253,501.72	1,167,873.66	0.00	-1,345,126.34	46.47%
Revenue Surplus (Deficit):	2,513,000.00	2,513,000.00	253,501.72	1,167,873.66	0.00	-1,345,126.34	46.47%
Expense							
610 - Expenses - Other	712,000.00	712,000.00	59,381.09	336,229.29	0.00	375,770.71	47.22%
800 - Disbursements	1,885,500.00	1,885,500.00	157,688.65	838,688.81	0.00	1,046,811.19	44.48%
Expense Total:	2,597,500.00	2,597,500.00	217,069.74	1,174,918.10	0.00	1,422,581.90	45.23%
Fund: 222 - CART Surplus (Deficit):	-84,500.00	-84,500.00	36,431.98	-7,044.44	0.00	77,455.56	8.34%
Fund: 231 - Common I Revenue	3,452,720.00	3,452,720.00	287,470.41	1,528,990.82	0.00	-1,923,729.18	44.28%
Revenue Surplus (Deficit):	3,452,720.00	3,452,720.00	287,470.41	1,528,990.82	0.00	-1,923,729.18	44.28%
Expense							
600 - Expenses - Payroll	1,324,723.00	1,324,723.00	144,669.11	531,509.85	0.00	793,213.15	40.12%
610 - Expenses - Other	2,584,406.00	2,584,406.00	55,104.64	467,829.72	1,007,732.78	1,108,843.50	57.09%
Expense Total:	3,909,129.00	3,909,129.00	199,773.75	999,339.57	1,007,732.78	1,902,056.65	51.34%
Fund: 231 - Common I Surplus (Deficit):	-456,409.00	-456,409.00	87,696.66	529,651.25	-1,007,732.78	-21,672.53	104.75%
Fund: 232 - Common II Revenue	4,250,349.00	4,250,349.00	277,341.55	1,401,403.79	0.00	-2,848,945.21	32.97%
Revenue Surplus (Deficit):	4,250,349.00	4,250,349.00	277,341.55	1,401,403.79	0.00	-2,848,945.21	32.97%
Expense							
600 - Expenses - Payroll	1,117,268.00	1,117,268.00	115,986.41	433,916.80	0.00	683,351.20	38.84%
610 - Expenses - Other	3,437,345.00	3,437,345.00	50,089.22	461,466.52	1,070,454.18	1,905,424.30	44.57%
Expense Total:	4,554,613.00	4,554,613.00	166,075.63	895,383.32	1,070,454.18	2,588,775.50	43.16%
Fund: 232 - Common II Surplus (Deficit):	-304,264.00	-304,264.00	111,265.92	506,020.47	-1,070,454.18	-260,169.71	185.51%
Fund: 233 - Bridge Revenue	462,500.00	462,500.00	33,500.72	193,965.47	0.00	-268,534.53	41.94%
Revenue Surplus (Deficit):	462,500.00	462,500.00	33,500.72	193,965.47	0.00	-268,534.53	41.94%
Expense							
610 - Expenses - Other	773,996.00	773,996.00	0.00	0.00	7,122.45	766,873.55	0.92%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	7,122.45	766,873.55	0.92%
Fund: 233 - Bridge Surplus (Deficit):	-311,496.00	-311,496.00	33,500.72	193,965.47	-7,122.45	498,339.02	-59.98%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	850,000.00	850,000.00	0.00	1,288,821.95	0.00	438,821.95	151.63%
Revenue Surplus (Deficit):	850,000.00	850,000.00	0.00	1,288,821.95	0.00	438,821.95	151.63%
Expense							
610 - Expenses - Other	7,121,775.00	7,121,775.00	24,560.73	1,895,353.30	42,391.46	5,184,030.24	27.21%
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	24,560.73	1,895,353.30	42,391.46	5,209,030.24	27.11%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-6,296,775.00	-6,296,775.00	-24,560.73	-606,531.35	-42,391.46	5,647,852.19	10.31%
Fund: 241 - Assessment							
Revenue	1,379,685.00	1,379,685.00	6,707.95	1,120,911.87	0.00	-258,773.13	81.24%
Revenue Surplus (Deficit):	1,379,685.00	1,379,685.00	6,707.95	1,120,911.87	0.00	-258,773.13	81.24%
Expense							
600 - Expenses - Payroll	1,205,669.00	1,205,669.00	114,695.48	425,153.62	0.00	780,515.38	35.26%
610 - Expenses - Other	621,100.00	621,100.00	3,507.53	88,200.75	17,972.20	514,927.05	17.09%
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	118,203.01	513,354.37	17,972.20	1,295,442.43	29.09%
Fund: 241 - Assessment Surplus (Deficit):	-447,084.00	-447,084.00	-111,495.06	607,557.50	-17,972.20	1,036,669.30	-131.87%
Fund: 250 - LEST							
Revenue	3,285,000.00	3,285,000.00	258,067.45	1,364,196.17	0.00	-1,920,803.83	41.53%
Revenue Surplus (Deficit):	3,285,000.00	3,285,000.00	258,067.45	1,364,196.17	0.00	-1,920,803.83	41.53%
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	252,469.32	1,418,649.69	0.00	2,193,350.31	39.28%
Expense Total:	3,612,000.00	3,612,000.00	252,469.32	1,418,649.69	0.00	2,193,350.31	39.28%
Fund: 250 - LEST Surplus (Deficit):	-327,000.00	-327,000.00	5,598.13	-54,453.52	0.00	272,546.48	16.65%
Fund: 255 - LERF							
Revenue	54,500.00	54,500.00	0.00	12,661.82	0.00	-41,838.18	23.23%
Revenue Surplus (Deficit):	54,500.00	54,500.00	0.00	12,661.82	0.00	-41,838.18	23.23%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	0.00	831.30	0.00	176,331.30	-0.47%
Fund: 256 - Building Capital Fund							
Revenue							
	985,000.00	985,000.00	203,077.50	221,520.29	0.00	-763,479.71	22.49%
Revenue Surplus (Deficit):	985,000.00	985,000.00	203,077.50	221,520.29	0.00	-763,479.71	22.49%
Expense							
610 - Expenses - Other	3,000,000.00	3,000,000.00	199,313.33	437,024.67	1,871,999.37	690,975.96	76.97%
Expense Total:	3,000,000.00	3,000,000.00	199,313.33	437,024.67	1,871,999.37	690,975.96	76.97%
Fund: 256 - Building Capital Fund Surplus (Deficit):	-2,015,000.00	-2,015,000.00	3,764.17	-215,504.38	-1,871,999.37	-72,503.75	103.60%
Fund: 260 - P.A. Training							
Revenue							
	7,950.00	7,950.00	0.00	3,189.22	0.00	-4,760.78	40.12%
Revenue Surplus (Deficit):	7,950.00	7,950.00	0.00	3,189.22	0.00	-4,760.78	40.12%
Expense							
610 - Expenses - Other	12,000.00	12,000.00	296.00	2,906.00	249.70	8,844.30	26.30%
Expense Total:	12,000.00	12,000.00	296.00	2,906.00	249.70	8,844.30	26.30%
Fund: 260 - P.A. Training Surplus (Deficit):	-4,050.00	-4,050.00	-296.00	283.22	-249.70	4,083.52	-0.83%
Fund: 265 - Delinquent Taxes							
Revenue							
	8,750.00	8,750.00	784.21	2,922.28	0.00	-5,827.72	33.40%
Revenue Surplus (Deficit):	8,750.00	8,750.00	784.21	2,922.28	0.00	-5,827.72	33.40%
Expense							
610 - Expenses - Other	8,000.00	8,000.00	523.82	1,645.59	0.00	6,354.41	20.57%
Expense Total:	8,000.00	8,000.00	523.82	1,645.59	0.00	6,354.41	20.57%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	750.00	750.00	260.39	1,276.69	0.00	526.69	170.23%
Fund: 268 - Adm. Handling Cost							
Revenue							
	398,185.00	398,185.00	15,295.55	113,300.35	0.00	-284,884.65	28.45%
Revenue Surplus (Deficit):	398,185.00	398,185.00	15,295.55	113,300.35	0.00	-284,884.65	28.45%
Expense							
610 - Expenses - Other	425,185.00	425,185.00	15,145.55	110,857.64	0.00	314,327.36	26.07%
Expense Total:	425,185.00	425,185.00	15,145.55	110,857.64	0.00	314,327.36	26.07%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-27,000.00	-27,000.00	150.00	2,442.71	0.00	29,442.71	-9.05%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	15,535.74	0.00	-37,964.26	29.04%
Revenue Surplus (Deficit):	53,500.00	53,500.00	0.00	15,535.74	0.00	-37,964.26	29.04%
Expense							
610 - Expenses - Other	100,000.00	100,000.00	0.00	3,887.05	0.00	96,112.95	3.89%
Expense Total:	100,000.00	100,000.00	0.00	3,887.05	0.00	96,112.95	3.89%
Fund: 269 - Law Library Surplus (Deficit):	-46,500.00	-46,500.00	0.00	11,648.69	0.00	58,148.69	-25.05%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	3,574.00	16,881.60	0.00	-20,878.40	44.71%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,574.00	16,881.60	0.00	-20,878.40	44.71%
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	3,574.00	16,881.60	-27,383.91	33,737.69	23.74%
Fund: 272 - Record Technology							
Revenue							
	154,265.00	154,265.00	11,836.20	62,526.63	0.00	-91,738.37	40.53%
Revenue Surplus (Deficit):	154,265.00	154,265.00	11,836.20	62,526.63	0.00	-91,738.37	40.53%
Expense							
610 - Expenses - Other	142,000.00	142,000.00	1,354.92	17,371.80	0.00	124,628.20	12.23%
Expense Total:	142,000.00	142,000.00	1,354.92	17,371.80	0.00	124,628.20	12.23%
Fund: 272 - Record Technology Surplus (Deficit):	12,265.00	12,265.00	10,481.28	45,154.83	0.00	32,889.83	368.16%
Fund: 275 - Tax Maintenance							
Revenue							
	191,300.00	191,300.00	0.00	119,689.96	0.00	-71,610.04	62.57%
Revenue Surplus (Deficit):	191,300.00	191,300.00	0.00	119,689.96	0.00	-71,610.04	62.57%
Expense							
610 - Expenses - Other	190,000.00	190,000.00	0.00	42,426.70	0.00	147,573.30	22.33%
Expense Total:	190,000.00	190,000.00	0.00	42,426.70	0.00	147,573.30	22.33%
Fund: 275 - Tax Maintenance Surplus (Deficit):	1,300.00	1,300.00	0.00	77,263.26	0.00	75,963.26	5,943.33%
Fund: 280 - Building Inspection							
Revenue							
	345,000.00	345,000.00	28,292.14	162,361.95	0.00	-182,638.05	47.06%
Revenue Surplus (Deficit):	345,000.00	345,000.00	28,292.14	162,361.95	0.00	-182,638.05	47.06%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	27,649.09	101,863.61	0.00	164,769.39	38.20%
610 - Expenses - Other	559,050.00	559,050.00	1,946.43	43,472.40	15,461.16	500,116.44	10.54%
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	29,595.52	145,336.01	15,461.16	664,885.83	19.47%
Fund: 280 - Building Inspection Surplus (Deficit):	-480,683.00	-480,683.00	-1,303.38	17,025.94	-15,461.16	482,247.78	-0.33%
Fund: 285 - County Elections							
Revenue							
	336,000.00	336,000.00	0.00	85,476.41	0.00	-250,523.59	25.44%
Revenue Surplus (Deficit):	336,000.00	336,000.00	0.00	85,476.41	0.00	-250,523.59	25.44%
Expense							
610 - Expenses - Other	334,000.00	334,000.00	0.00	41,383.81	0.00	292,616.19	12.39%
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	41,383.81	0.00	292,616.19	12.39%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	44,092.60	0.00	42,092.60	2,204.63%
Fund: 288 - Elections 5%							
Revenue							
	42,500.00	42,500.00	0.00	3,885.33	0.00	-38,614.67	9.14%
Revenue Surplus (Deficit):	42,500.00	42,500.00	0.00	3,885.33	0.00	-38,614.67	9.14%
Expense							
610 - Expenses - Other	80,450.00	80,450.00	0.00	897.73	148.16	79,404.11	1.30%
Expense Total:	80,450.00	80,450.00	0.00	897.73	148.16	79,404.11	1.30%
Fund: 288 - Elections 5% Surplus (Deficit):	-37,950.00	-37,950.00	0.00	2,987.60	-148.16	40,789.44	-7.48%
Fund: 289 - HAVA							
Revenue							
	83,300.00	83,300.00	0.00	15,620.60	0.00	-67,679.40	18.75%
Revenue Surplus (Deficit):	83,300.00	83,300.00	0.00	15,620.60	0.00	-67,679.40	18.75%
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	15,620.60	0.00	14,820.60	1,952.58%
Fund: 420 - Stone Hollow NID							
Revenue							
	22,000.00	22,000.00	0.00	18,355.76	0.00	-3,644.24	83.44%
Revenue Surplus (Deficit):	22,000.00	22,000.00	0.00	18,355.76	0.00	-3,644.24	83.44%
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: 05/31/2026

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	18,355.76	0.00	18,318.76	49,610.16%
Fund: 430 - River Downs West NID							
Revenue	44,300.00	44,300.00	0.00	40,743.68	0.00	-3,556.32	91.97%
Revenue Surplus (Deficit):	44,300.00	44,300.00	0.00	40,743.68	0.00	-3,556.32	91.97%
Expense							
610 - Expenses - Other	43,675.00	43,675.00	0.00	43,675.65	0.00	-0.65	100.00%
Expense Total:	43,675.00	43,675.00	0.00	43,675.65	0.00	-0.65	100.00%
Fund: 430 - River Downs West NID Surplus (Deficit):	625.00	625.00	0.00	-2,931.97	0.00	-3,556.97	-469.12%
Fund: 455 - 2017 Bond Debt Svc Fund - Judicial Expansion							
Revenue	627,075.00	627,075.00	0.00	532,787.94	0.00	-94,287.06	84.96%
Revenue Surplus (Deficit):	627,075.00	627,075.00	0.00	532,787.94	0.00	-94,287.06	84.96%
Expense							
610 - Expenses - Other	627,075.00	627,075.00	0.00	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	0.00	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	-12.03	0.00	-12.03	0.00%
Fund: 560 - ARPA Funds							
Revenue	65,000.00	65,000.00	0.00	39,567.93	0.00	-25,432.07	60.87%
Revenue Surplus (Deficit):	65,000.00	65,000.00	0.00	39,567.93	0.00	-25,432.07	60.87%
Expense							
610 - Expenses - Other	565,212.74	565,212.74	52,248.90	247,297.76	331,914.55	-13,999.57	102.48%
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	52,248.90	247,297.76	331,914.55	177,600.43	76.53%
Fund: 560 - ARPA Funds Surplus (Deficit):	-691,812.74	-691,812.74	-52,248.90	-207,729.83	-331,914.55	152,168.36	78.00%
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-817,138.94	1,125,465.15	-5,119,397.59	13,797,121.65	22.45%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General F	-3,827,259.00	-3,873,442.35	-668,035.42	902,247.48	-719,612.24	4,056,077.59
201 - Co. Law Enforcement	-1,590,000.00	-1,590,000.00	-352,449.28	-1,337,811.63	0.00	252,188.37
205 - Federal Forfeiture I	-84,500.00	-84,500.00	0.00	-12,770.53	-1,159.40	70,570.07
208 - Law Enforcement Training	-800.00	-800.00	0.00	-4,834.82	0.00	-4,034.82
210 - Civil Process	-51,500.00	-51,500.00	5,601.53	18,714.54	-5,796.03	64,418.51
212 - Inmate Prisoner Detainee S	2,750.00	2,750.00	0.00	6,196.78	0.00	3,446.78
215 - Sheriff's Conceal Carry	-84,450.00	-84,450.00	-872.96	1,262.76	0.00	85,712.76
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	-66.94	4,266.94	0.00	11,266.94
221 - Road Sales Tax	-369,625.00	-369,625.00	95,864.95	551,341.66	0.00	920,966.66
222 - CART	-84,500.00	-84,500.00	36,431.98	-7,044.44	0.00	77,455.56
231 - Common I	-456,409.00	-456,409.00	87,696.66	529,651.25	-1,007,732.78	-21,672.53
232 - Common II	-304,264.00	-304,264.00	111,265.92	506,020.47	-1,070,454.18	-260,169.71
233 - Bridge	-311,496.00	-311,496.00	33,500.72	193,965.47	-7,122.45	498,339.02
235 - Road & Bridge Capital Reql	-6,296,775.00	-6,296,775.00	-24,560.73	-606,531.35	-42,391.46	5,647,852.19
241 - Assessment	-447,084.00	-447,084.00	-111,495.06	607,557.50	-17,972.20	1,036,669.30
250 - LEST	-327,000.00	-327,000.00	5,598.13	-54,453.52	0.00	272,546.48
255 - LERF	-175,500.00	-175,500.00	0.00	831.30	0.00	176,331.30
256 - Building Capital Fund	-2,015,000.00	-2,015,000.00	3,764.17	-215,504.38	-1,871,999.37	-72,503.75
260 - P.A. Training	-4,050.00	-4,050.00	-296.00	283.22	-249.70	4,083.52
265 - Delinquent Taxes	750.00	750.00	260.39	1,276.69	0.00	526.69
268 - Adm. Handling Cost	-27,000.00	-27,000.00	150.00	2,442.71	0.00	29,442.71
269 - Law Library	-46,500.00	-46,500.00	0.00	11,648.69	0.00	58,148.69
271 - Record Retention	-44,240.00	-44,240.00	3,574.00	16,881.60	-27,383.91	33,737.69
272 - Record Technology	12,265.00	12,265.00	10,481.28	45,154.83	0.00	32,889.83
275 - Tax Maintenance	1,300.00	1,300.00	0.00	77,263.26	0.00	75,963.26
280 - Building Inspection	-480,683.00	-480,683.00	-1,303.38	17,025.94	-15,461.16	482,247.78
285 - County Elections	2,000.00	2,000.00	0.00	44,092.60	0.00	42,092.60
288 - Elections 5%	-37,950.00	-37,950.00	0.00	2,987.60	-148.16	40,789.44
289 - HAVA	800.00	800.00	0.00	15,620.60	0.00	14,820.60
420 - Stone Hollow NID	37.00	37.00	0.00	18,355.76	0.00	18,318.76
430 - River Downs West NID	625.00	625.00	0.00	-2,931.97	0.00	-3,556.97
455 - 2017 Bond Debt Svc Fund -	0.00	0.00	0.00	-12.03	0.00	-12.03
560 - ARPA Funds	-691,812.74	-691,812.74	-52,248.90	-207,729.83	-331,914.55	152,168.36
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-817,138.94	1,125,465.15	-5,119,397.59	13,797,121.65



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 05/31/2026

		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	5,998.79	7,481.25	1,482.46	24.71%	696,098.45	747,381.20	51,282.75	7.37%
<u>101-41119</u>	Surtax	0.00	0.00	0.00	0.00%	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%	23,050.24	20,434.40	-2,615.84	-11.35%
<u>101-41310</u>	Sales Tax	495,361.39	516,135.46	20,774.07	4.19%	2,412,052.23	2,509,840.62	97,788.39	4.05%
<u>101-41311</u>	Marijuana Sales Tax	24,744.98	-347,805.67	-372,550.65	-1,505.56%	118,354.42	-436,551.56	-554,905.98	-468.85%
<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	5,186.04	784.21	-4,401.83	-84.88%	5,614.23	2,744.75	-2,869.48	-51.11%
<u>101-42290</u>	County Clerk Fees	6,040.61	10,028.37	3,987.76	66.02%	8,466.68	12,978.90	4,512.22	53.29%
<u>101-43111</u>	HIDTA Grant	943.20	0.00	-943.20	-100.00%	4,313.44	8,642.84	4,329.40	100.37%
<u>101-43411</u>	Miscellaneous Grants	0.00	0.00	0.00	0.00%	379,903.94	48,754.58	-331,149.36	-87.17%
<u>101-43413</u>	Miscellaneous Grants - Sheriff	0.00	75,871.02	75,871.02	0.00%	209,468.15	108,571.79	-100,896.36	-48.17%
<u>101-43414</u>	VOCA Grant	17,518.47	17,811.16	292.69	1.67%	55,821.40	56,493.41	672.01	1.20%
<u>101-43415</u>	HB 224 Grant	1,377.53	10,324.50	8,946.97	649.49%	7,402.69	53,444.21	46,041.52	621.96%
<u>101-43417</u>	Emergency Management Grants	18,182.37	0.00	-18,182.37	-100.00%	66,682.73	0.00	-66,682.73	-100.00%
<u>101-43419</u>	STOP Grant	7,984.79	0.00	-7,984.79	-100.00%	23,207.88	8,167.09	-15,040.79	-64.81%
<u>101-43421</u>	Juvenile Grant	0.00	1,000.00	1,000.00	0.00%	50,280.27	80,521.19	30,240.92	60.14%
<u>101-43610</u>	Election Cost Reimbursement	720.80	0.00	-720.80	-100.00%	720.80	2,878.10	2,157.30	299.29%
<u>101-44110</u>	Associate Division I Fees	0.00	3.00	3.00	0.00%	162.70	14.00	-148.70	-91.40%
<u>101-44111</u>	Circuit Clerk Fees	23,261.52	646.77	-22,614.75	-97.22%	53,335.76	39,007.44	-14,328.32	-26.86%
<u>101-44119</u>	Public Administrator Fees	1,452.50	0.00	-1,452.50	-100.00%	16,830.00	6,807.00	-10,023.00	-59.55%
<u>101-44120</u>	Recorder of Deeds Fees	32,081.25	36,433.50	4,352.25	13.57%	137,938.14	168,543.00	30,604.86	22.19%
<u>101-44130</u>	Planning & Development Fees	3,255.00	3,675.00	420.00	12.90%	22,146.33	23,255.00	1,108.67	5.01%
<u>101-44194</u>	Collector Commissions & Fees	24,418.03	29,533.79	5,115.76	20.95%	1,101,951.41	1,175,436.84	73,485.43	6.67%
<u>101-44224</u>	Fees for HB 2224	1,890.00	1,690.00	-200.00	-10.58%	10,298.50	12,702.00	2,403.50	23.34%
<u>101-44232</u>	Inmate Medical Fees	0.00	291.52	291.52	0.00%	0.00	2,501.99	2,501.99	0.00%
<u>101-44233</u>	Prisoner Board	20.00	11,857.14	11,837.14	59,185.70%	1,771.00	15,977.57	14,206.57	802.18%
<u>101-44235</u>	Criminal Costs	0.00	0.00	0.00	0.00%	27,278.99	14,922.50	-12,356.49	-45.30%
<u>101-44236</u>	Prisoner INS	122,270.10	144,362.78	22,092.68	18.07%	609,746.22	490,772.59	-118,973.63	-19.51%
<u>101-44290</u>	Sheriff's Fees	508.00	1,251.50	743.50	146.36%	3,388.50	3,485.50	97.00	2.86%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	1,690.00	1,690.00	0.00%	0.00	6,105.00	6,105.00	0.00%
<u>101-44413</u>	Recycle	637.19	313.28	-323.91	-50.83%	3,085.92	1,293.15	-1,792.77	-58.10%
<u>101-44631</u>	Child Support Reimbursement	211.63	0.00	-211.63	-100.00%	1,509.96	280.77	-1,229.19	-81.41%
<u>101-45110</u>	Opioid Settlement - Unrestricted	0.00	2,435.77	2,435.77	0.00%	5,434.21	2,435.77	-2,998.44	-55.18%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-45111</u>	Opioid Settlement - Restricted	0.00	13,802.69	13,802.69	0.00%	30,793.85	13,802.69	-16,991.16	-55.18%
<u>101-46611</u>	Interest	32,474.89	468.53	-32,006.36	-98.56%	249,929.94	187,217.47	-62,712.47	-25.09%
<u>101-47111</u>	K-9 Unit Donation	1,000.00	0.00	-1,000.00	-100.00%	1,200.00	0.00	-1,200.00	-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>101-48102</u>	Expense Reimbursement	2,605.27	3,453.90	848.63	32.57%	6,439.50	12,671.91	6,232.41	96.78%
<u>101-48103</u>	LAGERS - Health Department	6,406.14	7,676.50	1,270.36	19.83%	30,172.94	39,673.79	9,500.85	31.49%
<u>101-48104</u>	School Contract - SHF	0.00	0.00	0.00	0.00%	69,426.54	34,713.27	-34,713.27	-50.00%
<u>101-48105</u>	Expense Reimbursement-SHF	2,230.00	5,560.14	3,330.14	149.33%	3,531.25	9,460.14	5,928.89	167.90%
<u>101-48106</u>	287(g) Reimbursement - SHF	0.00	430.30	430.30	0.00%	0.00	3,796.00	3,796.00	0.00%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	30,000.38	7,282.07	-22,718.31	-75.73%	67,628.42	51,368.64	-16,259.78	-24.04%
<u>101-48310</u>	Sale of Assets	2,764.12	0.00	-2,764.12	-100.00%	17,439.31	617.78	-16,821.53	-96.46%
<u>101-49201</u>	Transfer In - Cole Reimbursement	172,309.80	638,603.30	466,293.50	270.61%	2,363,513.54	2,639,608.54	276,095.00	11.68%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	242,073.21	252,469.32	10,396.11	4.29%	1,317,615.15	1,418,649.69	101,034.54	7.67%
<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:		1,285,928.00	1,455,561.10	169,633.10	13.19%	10,321,526.79	9,698,159.37	-623,367.42	-6.04%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	26,868.12	27,674.19	-806.07	-3.00%	98,516.44	101,472.03	-2,955.59	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	4,620.83	7,146.43	-2,525.60	-54.66%	4,620.83	34,228.47	-29,607.64	-640.74%
<u>101-010-51210</u>	Health Insurance	1,087.44	3,824.97	-2,737.53	-251.74%	5,437.20	14,021.62	-8,584.42	-157.88%
<u>101-010-51220</u>	FICA	2,404.55	2,625.57	-221.02	-9.19%	7,868.23	10,241.02	-2,372.79	-30.16%
<u>101-010-51230</u>	Lagers	2,716.00	4,248.14	-1,532.14	-56.41%	8,480.00	15,570.16	-7,090.16	-83.61%
<u>101-010-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	0.00	34.05	-34.05	0.00%
<u>101-010-51260</u>	Workers' Compensation	0.00	47.23	-47.23	0.00%	0.00	192.88	-192.88	0.00%
<u>101-010-52432</u>	Computer Software Maintenance	0.00	280.00	-280.00	0.00%	0.00	1,400.00	-1,400.00	0.00%
<u>101-010-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	33.23	0.00	33.23	100.00%
<u>101-010-52500</u>	Dues	0.00	0.00	0.00	0.00%	50,110.00	41,200.00	8,910.00	17.78%
<u>101-010-52530</u>	Phone	245.11	87.06	158.05	64.48%	1,219.10	995.86	223.24	18.31%
<u>101-010-52580</u>	Mileage	0.00	0.00	0.00	0.00%	906.90	674.25	232.65	25.65%
<u>101-010-52590</u>	Training	0.00	158.16	-158.16	0.00%	2,567.18	1,757.15	810.03	31.55%
<u>101-010-53600</u>	Office Expense	113.39	306.23	-192.84	-170.07%	2,258.23	1,752.41	505.82	22.40%
<u>101-010-53605</u>	Postage	718.12	452.11	266.01	37.04%	3,014.37	547.57	2,466.80	81.83%
<u>101-010-53618</u>	Small Equipment	49.17	0.00	49.17	100.00%	468.11	0.00	468.11	100.00%
<u>101-010-53626</u>	Fuel Expense	0.00	110.35	-110.35	0.00%	0.00	252.69	-252.69	0.00%
Department 010 - Commission Total:		38,822.73	46,960.44	-8,137.71	-20.96%	185,499.82	224,340.16	-38,840.34	-20.94%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	9,156.72	9,431.43	-274.71	-3.00%	33,574.64	34,581.91	-1,007.27	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	13,988.55	6,979.68	7,008.87	50.10%	45,151.73	33,308.94	11,842.79	26.23%
<u>101-020-51210</u>	Health Insurance	2,174.88	2,706.95	-532.07	-24.46%	8,844.39	12,122.38	-3,277.99	-37.06%
<u>101-020-51220</u>	FICA	1,754.92	1,238.78	516.14	29.41%	5,951.43	5,126.58	824.85	13.86%
<u>101-020-51230</u>	Lagers	2,273.43	2,002.17	271.26	11.93%	8,093.12	8,282.71	-189.59	-2.34%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51250</u>	Unemployment Insurance	6.44	0.00	6.44	100.00%	70.42	31.77	38.65	54.88%
<u>101-020-51260</u>	Workers' Compensation	0.00	21.09	-21.09	0.00%	0.00	73.15	-73.15	0.00%
<u>101-020-52432</u>	Software Maintenance & Licenses	3,700.00	4,510.00	-810.00	-21.89%	8,385.40	5,462.50	2,922.90	34.86%
<u>101-020-52500</u>	Dues	0.00	0.00	0.00	0.00%	1,050.00	1,150.00	-100.00	-9.52%
<u>101-020-52530</u>	Phone	144.71	105.19	39.52	27.31%	716.12	526.14	189.98	26.53%
<u>101-020-52590</u>	Training	860.00	100.00	760.00	88.37%	1,310.00	500.00	810.00	61.83%
<u>101-020-53600</u>	Office Expense	227.49	69.23	158.26	69.57%	1,177.38	1,365.51	-188.13	-15.98%
<u>101-020-53605</u>	Postage	50.04	59.21	-9.17	-18.33%	158.89	164.87	-5.98	-3.76%
<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:		34,337.18	27,223.73	7,113.45	20.72%	114,983.52	102,696.46	12,287.06	10.69%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	9,791.30	9,046.58	744.72	7.61%	37,980.04	39,498.85	-1,518.81	-4.00%
<u>101-030-51210</u>	Health Insurance	1,087.44	2,000.77	-913.33	-83.99%	5,836.05	8,277.74	-2,441.69	-41.84%
<u>101-030-51220</u>	FICA	740.69	685.70	54.99	7.42%	2,862.12	2,995.76	-133.64	-4.67%
<u>101-030-51230</u>	Lagers	1,174.96	1,087.32	87.64	7.46%	4,557.60	4,421.42	136.18	2.99%
<u>101-030-51250</u>	Unemployment Insurance	0.00	0.24	-0.24	0.00%	54.99	37.37	17.62	32.04%
<u>101-030-51260</u>	Workers' Compensation	0.00	23.62	-23.62	0.00%	0.00	78.94	-78.94	0.00%
<u>101-030-52312</u>	Canvassing	0.00	3,488.60	-3,488.60	0.00%	2,943.93	4,988.60	-2,044.67	-69.45%
<u>101-030-52432</u>	Software Maintenance & Licenses	702.00	0.00	702.00	100.00%	777.00	150.00	627.00	80.69%
<u>101-030-52530</u>	Phone	144.71	105.19	39.52	27.31%	716.12	526.14	189.98	26.53%
<u>101-030-53600</u>	Office Expense	226.05	67.72	158.33	70.04%	1,579.36	1,904.23	-324.87	-20.57%
<u>101-030-53605</u>	Postage	1,082.61	1,318.63	-236.02	-21.80%	3,709.00	3,182.35	526.65	14.20%
<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:		14,949.76	17,824.37	-2,874.61	-19.23%	61,516.21	66,061.40	-4,545.19	-7.39%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	32,010.16	31,538.41	471.75	1.47%	115,353.72	115,906.85	-553.13	-0.48%
<u>101-040-51210</u>	Health Insurance	2,718.60	7,061.58	-4,342.98	-159.75%	13,593.00	25,892.46	-12,299.46	-90.48%
<u>101-040-51220</u>	FICA	2,397.55	2,305.67	91.88	3.83%	8,568.40	8,474.47	93.93	1.10%
<u>101-040-51230</u>	Lagers	3,841.21	3,847.68	-6.47	-0.17%	13,842.42	14,140.62	-298.20	-2.15%
<u>101-040-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	150.54	95.05	55.49	36.86%
<u>101-040-51260</u>	Workers' Compensation	0.00	958.13	-958.13	0.00%	0.00	3,387.80	-3,387.80	0.00%
<u>101-040-51270</u>	Uniforms	145.36	90.45	54.91	37.78%	832.86	654.00	178.86	21.48%
<u>101-040-52410</u>	Utilities	29,553.16	2,106.12	27,447.04	92.87%	187,680.53	170,992.02	16,688.51	8.89%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	328.82	493.74	-164.92	-50.16%	5,647.49	19,007.39	-13,359.90	-236.56%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	1,660.00	-1,660.00	0.00%	799.60	4,410.18	-3,610.58	-451.55%
<u>101-040-52438</u>	Building Repairs & Maintenance	5,800.31	4,781.82	1,018.49	17.56%	97,773.63	93,181.80	4,591.83	4.70%
<u>101-040-52439</u>	Elevator Maintenance	0.00	2,023.40	-2,023.40	0.00%	7,853.08	10,117.00	-2,263.92	-28.83%
<u>101-040-52530</u>	Phone	40.44	0.00	40.44	100.00%	226.63	249.09	-22.46	-9.91%
<u>101-040-53600</u>	Office Expense	24.43	14.55	9.88	40.44%	624.17	72.80	551.37	88.34%
<u>101-040-53610</u>	Custodian Supplies	2,241.66	609.99	1,631.67	72.79%	11,636.27	5,964.50	5,671.77	48.74%
<u>101-040-53626</u>	Fuel Expense	611.73	1,481.91	-870.18	-142.25%	2,775.62	4,071.66	-1,296.04	-46.69%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-040-54750</u>	Equipment	0.00	495.00	-495.00	0.00%	2,443.39	5,926.60	-3,483.21	-142.56%
Department 040 - Facilities Management Total:		79,713.43	59,468.45	20,244.98	25.40%	469,801.35	482,544.29	-12,742.94	-2.71%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	15,083.07	15,337.29	-254.22	-1.69%	55,304.59	56,236.73	-932.14	-1.69%
<u>101-050-51120</u>	Salary Other-Sheriff	594,702.54	677,919.97	-83,217.43	-13.99%	2,207,787.76	2,525,744.12	-317,956.36	-14.40%
<u>101-050-51210</u>	Health Insurance	44,313.19	102,629.85	-58,316.66	-131.60%	232,440.36	372,539.18	-140,098.82	-60.27%
<u>101-050-51220</u>	FICA	45,605.88	51,477.07	-5,871.19	-12.87%	167,479.60	191,859.62	-24,380.02	-14.56%
<u>101-050-51230</u>	Lagers	63,120.44	77,263.79	-14,143.35	-22.41%	234,311.20	282,923.45	-48,612.25	-20.75%
<u>101-050-51232</u>	Sheriff Retirement Contribution	0.00	2,201.24	-2,201.24	0.00%	0.00	8,646.20	-8,646.20	0.00%
<u>101-050-51250</u>	Unemployment Insurance	96.29	114.99	-18.70	-19.42%	2,651.12	1,815.17	835.95	31.53%
<u>101-050-51260</u>	Workers' Compensation	0.00	19,161.66	-19,161.66	0.00%	0.00	67,030.83	-67,030.83	0.00%
<u>101-050-51270</u>	Uniforms	6,380.07	6,201.16	178.91	2.80%	17,985.46	15,714.44	2,271.02	12.63%
<u>101-050-51280</u>	Staff Meals- Jail	376.38	0.00	376.38	100.00%	827.82	246.32	581.50	70.24%
<u>101-050-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	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%	304,861.50	314,129.30	-9,267.80	-3.04%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	0.00	0.00	0.00%	0.00	18,292.03	-18,292.03	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	1,040.37	816.29	224.08	21.54%	3,195.83	4,616.95	-1,421.12	-44.47%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	7,745.08	4,840.21	2,904.87	37.51%	58,282.96	99,192.08	-40,909.12	-70.19%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	4,000.00	4,700.00	-700.00	-17.50%	17,800.00	24,237.37	-6,437.37	-36.17%
<u>101-050-52517</u>	Media Services	0.00	1,250.00	-1,250.00	0.00%	5,000.00	3,750.00	1,250.00	25.00%
<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	5,130.25	4,367.86	762.39	14.86%	26,767.03	26,577.21	189.82	0.71%
<u>101-050-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
<u>101-050-53600</u>	Office Expense	2,898.90	852.79	2,046.11	70.58%	14,317.81	14,383.25	-65.44	-0.46%
<u>101-050-53605</u>	Postage	331.64	444.42	-112.78	-34.01%	875.73	1,155.15	-279.42	-31.91%
<u>101-050-53610</u>	Enforcement Supplies	3,523.28	0.00	3,523.28	100.00%	11,650.76	4,388.30	7,262.46	62.33%
<u>101-050-53612</u>	Jail Supplies	1,960.59	1,870.00	90.59	4.62%	8,176.87	15,668.24	-7,491.37	-91.62%
<u>101-050-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	421,477.81	19,816.45	401,661.36	95.30%
<u>101-050-53617</u>	Investigative Expense	348.00	433.32	-85.32	-24.52%	2,010.00	2,341.12	-331.12	-16.47%
<u>101-050-53618</u>	Small Equipment	658.03	2,156.33	-1,498.30	-227.69%	20,598.41	22,129.29	-1,530.88	-7.43%
<u>101-050-53626</u>	Fuel Expense	18,896.73	22,483.14	-3,586.41	-18.98%	83,176.58	89,675.30	-6,498.72	-7.81%
<u>101-050-53635</u>	Prisoner Food & Board	37,796.76	42,300.00	-4,503.24	-11.91%	204,214.00	218,815.57	-14,601.57	-7.15%
<u>101-050-54750</u>	Equipment	0.00	0.00	0.00	0.00%	7,824.74	42,438.13	-34,613.39	-442.36%
<u>101-050-54752</u>	Vehicle Purchases	1,141.96	87,000.00	-85,858.04	-7,518.48%	33,727.40	129,192.92	-95,465.52	-283.05%
<u>101-050-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	6,112.00	0.00	6,112.00	100.00%
<u>101-050-54756</u>	Computer Software	0.00	479.96	-479.96	0.00%	50,395.27	72,862.80	-22,467.53	-44.58%
<u>101-050-57509</u>	Fees for HB 2224	1,890.00	1,690.00	200.00	10.58%	9,158.50	12,702.00	-3,543.50	-38.69%
Department 050 - Sheriff Total:		918,011.75	1,191,280.59	-273,268.84	-29.77%	4,308,627.11	4,661,119.52	-352,492.41	-8.18%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	9,156.72	9,431.43	-274.71	-3.00%	33,574.64	34,581.91	-1,007.27	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	4,530.90	4,658.99	-128.09	-2.83%	19,015.03	17,103.22	1,911.81	10.05%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2026

		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-060-51210</u>	Health Insurance	1,087.44	2,353.86	-1,266.42	-116.46%	5,437.20	8,630.82	-3,193.62	-58.74%
<u>101-060-51220</u>	FICA	989.04	993.90	-4.86	-0.49%	3,732.79	3,645.87	86.92	2.33%
<u>101-060-51230</u>	Lagers	1,642.51	1,719.01	-76.50	-4.66%	4,721.82	6,305.52	-1,583.70	-33.54%
<u>101-060-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	25.07	15.84	9.23	36.82%
<u>101-060-51260</u>	Workers' Compensation	0.00	20.24	-20.24	0.00%	0.00	70.63	-70.63	0.00%
<u>101-060-52530</u>	Phone	49.11	29.35	19.76	40.24%	245.59	146.84	98.75	40.21%
<u>101-060-53600</u>	Office Expense	39.99	117.92	-77.93	-194.87%	1,409.25	1,130.56	278.69	19.78%
<u>101-060-53605</u>	Postage	310.50	363.92	-53.42	-17.20%	766.43	805.09	-38.66	-5.04%
Department 060 - Treasurer Total:		17,806.21	19,688.62	-1,882.41	-10.57%	68,927.82	72,436.30	-3,508.48	-5.09%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	9,156.72	9,431.43	-274.71	-3.00%	33,574.64	34,581.91	-1,007.27	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	23,533.93	21,802.08	1,731.85	7.36%	81,585.95	82,134.93	-548.98	-0.67%
<u>101-070-51210</u>	Health Insurance	2,174.88	5,884.65	-3,709.77	-170.57%	10,874.40	21,577.05	-10,702.65	-98.42%
<u>101-070-51220</u>	FICA	2,471.48	2,312.17	159.31	6.45%	8,663.06	8,640.96	22.10	0.26%
<u>101-070-51230</u>	Lagers	3,186.86	3,607.82	-420.96	-13.21%	11,088.63	12,937.19	-1,848.56	-16.67%
<u>101-070-51250</u>	Unemployment Insurance	11.56	2.92	8.64	74.74%	126.42	76.59	49.83	39.42%
<u>101-070-51260</u>	Workers' Compensation	0.00	43.86	-43.86	0.00%	0.00	159.43	-159.43	0.00%
<u>101-070-52530</u>	Phone	0.00	102.11	-102.11	0.00%	513.90	408.69	105.21	20.47%
<u>101-070-53605</u>	Postage	473.19	478.43	-5.24	-1.11%	11,746.25	9,642.56	2,103.69	17.91%
Department 070 - Collector Total:		41,008.62	43,665.47	-2,656.85	-6.48%	158,173.25	170,159.31	-11,986.06	-7.58%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	9,156.72	9,431.43	-274.71	-3.00%	33,574.64	34,581.91	-1,007.27	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	16,260.15	16,487.59	-227.44	-1.40%	60,842.47	59,807.13	1,035.34	1.70%
<u>101-090-51210</u>	Health Insurance	2,174.88	4,707.72	-2,532.84	-116.46%	9,648.49	17,261.64	-7,613.15	-78.91%
<u>101-090-51220</u>	FICA	1,909.55	1,937.79	-28.24	-1.48%	7,059.93	7,045.54	14.39	0.20%
<u>101-090-51230</u>	Lagers	2,756.91	2,913.57	-156.66	-5.68%	10,368.19	10,673.56	-305.37	-2.95%
<u>101-090-51250</u>	Unemployment Insurance	6.45	3.58	2.87	44.50%	100.70	59.65	41.05	40.76%
<u>101-090-51260</u>	Workers' Compensation	0.00	37.11	-37.11	0.00%	0.00	127.92	-127.92	0.00%
Department 090 - Recorder Total:		32,264.66	35,518.79	-3,254.13	-10.09%	121,594.42	129,557.35	-7,962.93	-6.55%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	0.00	670.00	-670.00	0.00%	6,827.10	8,864.52	-2,037.42	-29.84%
<u>101-110-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	1,582.00	557.00	1,025.00	64.79%
<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	5,064.87	6,196.35	-1,131.48	-22.34%	15,452.60	13,875.29	1,577.31	10.21%
<u>101-110-52517</u>	Pretrial Services	10,589.55	28,956.35	-18,366.80	-173.44%	52,022.55	67,393.40	-15,370.85	-29.55%
<u>101-110-52530</u>	Phone	1,061.53	510.28	551.25	51.93%	5,308.40	3,375.01	1,933.39	36.42%
<u>101-110-52580</u>	Mileage	396.28	0.00	396.28	100.00%	1,194.90	769.65	425.25	35.59%
<u>101-110-52590</u>	Training	2,782.00	2,148.00	634.00	22.79%	6,798.31	5,515.51	1,282.80	18.87%
<u>101-110-53600</u>	Office Expense	4,026.73	1,418.39	2,608.34	64.78%	16,535.47	18,520.64	-1,985.17	-12.01%
<u>101-110-53605</u>	Postage	2,377.93	2,352.08	25.85	1.09%	5,032.43	6,310.98	-1,278.55	-25.41%
<u>101-110-53618</u>	Small Equipment	213.20	10.00	203.20	95.31%	4,646.38	908.63	3,737.75	80.44%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2026

		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-110-54750</u>	Equipment	0.00	0.00	0.00	0.00%	5,199.00	10,655.82	-5,456.82	-104.96%
<u>101-110-57507</u>	Court Costs	0.00	198.00	-198.00	0.00%	0.00	1,057.92	-1,057.92	0.00%
Department 110 - Consolidated Courts Total:		26,512.09	42,459.45	-15,947.36	-60.15%	121,578.09	140,333.32	-18,755.23	-15.43%
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%	4,000.00	6,000.00	-2,000.00	-50.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	3,333.00	3,333.00	0.00	0.00%	16,665.00	16,665.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	1,213.33	1,213.33	0.00	0.00%	6,066.65	6,066.65	0.00	0.00%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	10,816.00	13,268.00	-2,452.00	-22.67%	42,089.00	58,046.00	-15,957.00	-37.91%
<u>101-121-52310</u>	Consultant	2,189.60	2,306.40	-116.80	-5.33%	10,893.35	11,462.70	-569.35	-5.23%
<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	97.72	58.20	39.52	40.44%	488.69	291.19	197.50	40.41%
<u>101-121-52590</u>	Training	48.00	0.00	48.00	100.00%	225.40	232.88	-7.48	-3.32%
<u>101-121-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	177.96	28.18	149.78	84.16%
<u>101-121-53605</u>	Postage	61.41	45.14	16.27	26.49%	136.21	45.14	91.07	66.86%
Department 121 - 38th Circuit Associate Division No. 1 Total:		18,559.06	21,424.07	-2,865.01	-15.44%	81,152.26	99,247.74	-18,095.48	-22.30%
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	122.15	72.75	49.40	40.44%	610.86	363.99	246.87	40.41%
<u>101-122-52580</u>	Mileage	-131.00	0.00	-131.00	-100.00%	106.11	0.00	106.11	100.00%
<u>101-122-52590</u>	Training	-42.00	0.00	-42.00	-100.00%	0.00	0.00	0.00	0.00%
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	297.21	0.00	297.21	100.00%
<u>101-122-53605</u>	Postage	9.60	0.00	9.60	100.00%	9.60	0.00	9.60	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		-41.25	72.75	-114.00	-276.36%	1,433.78	882.44	551.34	38.45%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	9,156.72	9,431.43	-274.71	-3.00%	33,574.64	34,581.91	-1,007.27	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	7,700.19	7,756.54	-56.35	-0.73%	24,295.34	26,052.73	-1,757.39	-7.23%
<u>101-130-51210</u>	Health Insurance	1,087.44	2,353.86	-1,266.42	-116.46%	4,349.76	6,276.96	-1,927.20	-44.31%
<u>101-130-51220</u>	FICA	1,248.94	1,222.56	26.38	2.11%	4,224.05	4,304.08	-80.03	-1.89%
<u>101-130-51230</u>	Lagers	1,565.73	1,751.71	-185.98	-11.88%	5,911.16	6,402.96	-491.80	-8.32%
<u>101-130-51250</u>	Unemployment Insurance	10.06	4.93	5.13	50.99%	44.53	30.09	14.44	32.43%
<u>101-130-51260</u>	Workers' Compensation	0.00	26.15	-26.15	0.00%	0.00	82.86	-82.86	0.00%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	247.05	946.02	-698.97	-282.93%	247.05	946.02	-698.97	-282.93%
<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	138.16	58.20	79.96	57.87%	671.43	453.07	218.36	32.52%
<u>101-130-52590</u>	Training	0.00	0.00	0.00	0.00%	375.57	800.00	-424.43	-113.01%
<u>101-130-53600</u>	Office Expense	121.19	58.34	62.85	51.86%	1,563.18	2,986.97	-1,423.79	-91.08%
<u>101-130-53605</u>	Postage	129.13	149.95	-20.82	-16.12%	387.36	447.35	-59.99	-15.49%
<u>101-130-53626</u>	Fuel Expense	191.81	105.89	85.92	44.79%	303.15	307.16	-4.01	-1.32%
Department 130 - Public Administrator Total:		21,596.42	23,865.58	-2,269.16	-10.51%	78,293.22	83,672.16	-5,378.94	-6.87%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	18,853.86	19,171.62	-317.76	-1.69%	69,130.82	70,295.94	-1,165.12	-1.69%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2026

		2025		May Variance		2025		YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	195,397.09	168,454.86	26,942.23	13.79%	694,158.12	636,052.52	58,105.60	8.37%
<u>101-140-51210</u>	Health Insurance	13,049.28	25,107.84	-12,058.56	-92.41%	60,352.92	93,762.09	-33,409.17	-55.36%
<u>101-140-51220</u>	FICA	15,938.61	13,775.19	2,163.42	13.57%	56,120.48	51,873.49	4,246.99	7.57%
<u>101-140-51230</u>	Lagers	24,321.07	21,834.45	2,486.62	10.22%	87,492.29	81,360.76	6,131.53	7.01%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	6,460.00	6,460.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	15.51	3.77	11.74	75.69%	685.59	416.31	269.28	39.28%
<u>101-140-51260</u>	Workers' Compensation	0.00	662.93	-662.93	0.00%	0.00	2,360.59	-2,360.59	0.00%
<u>101-140-52345</u>	Witness & Reporter Expense	5,707.65	323.28	5,384.37	94.34%	11,008.91	7,795.24	3,213.67	29.19%
<u>101-140-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	235.32	101.26	134.06	56.97%
<u>101-140-52500</u>	Dues	0.00	0.00	0.00	0.00%	5,542.41	5,781.59	-239.18	-4.32%
<u>101-140-52530</u>	Phone	1,234.22	537.37	696.85	56.46%	6,171.79	4,055.81	2,115.98	34.28%
<u>101-140-53600</u>	Office Expense	865.82	622.37	243.45	28.12%	6,965.18	4,590.55	2,374.63	34.09%
<u>101-140-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	30.21	-30.21	0.00%
<u>101-140-53616</u>	Other Grant Expense	462.00	0.00	462.00	100.00%	1,099.60	0.00	1,099.60	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	0.00	0.00	0.00	0.00%	37,535.62	28,550.14	8,985.48	23.94%
Department 140 - Prosecuting Attorney Total:		277,137.11	251,785.68	25,351.43	9.15%	1,044,076.96	993,486.50	50,590.46	4.85%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	23,010.59	47,640.80	-24,630.21	-107.04%	80,791.62	139,227.25	-58,435.63	-72.33%
<u>101-150-51210</u>	Health Insurance	2,174.88	5,100.03	-2,925.15	-134.50%	10,874.40	18,830.88	-7,956.48	-73.17%
<u>101-150-51220</u>	FICA	1,698.29	3,519.54	-1,821.25	-107.24%	5,870.43	10,093.95	-4,223.52	-71.95%
<u>101-150-51230</u>	Lagers	2,540.21	3,649.46	-1,109.25	-43.67%	9,333.33	13,566.72	-4,233.39	-45.36%
<u>101-150-51250</u>	Unemployment Insurance	0.00	15.36	-15.36	0.00%	100.30	102.04	-1.74	-1.73%
<u>101-150-51260</u>	Workers' Compensation	0.00	739.68	-739.68	0.00%	0.00	2,343.63	-2,343.63	0.00%
<u>101-150-51270</u>	Uniforms	288.99	2,486.90	-2,197.91	-760.55%	683.87	14,041.50	-13,357.63	-1,953.24%
<u>101-150-52300</u>	Legal Fees	2,861.00	2,500.00	361.00	12.62%	12,861.00	15,000.00	-2,139.00	-16.63%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	6,500.00	1,000.00	5,500.00	84.62%	8,365.00	5,540.00	2,825.00	33.77%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	1,785.93	281.70	1,504.23	84.23%
<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	1,082.62	232.07	850.55	78.56%	5,413.44	3,952.05	1,461.39	27.00%
<u>101-150-52585</u>	Travel	2,116.31	0.00	2,116.31	100.00%	5,256.00	6,003.38	-747.38	-14.22%
<u>101-150-52590</u>	Training	0.00	0.00	0.00	0.00%	3,745.00	0.00	3,745.00	100.00%
<u>101-150-53600</u>	Office Expense	580.18	468.82	111.36	19.19%	3,641.26	6,386.34	-2,745.08	-75.39%
<u>101-150-53605</u>	Postage	94.53	128.76	-34.23	-36.21%	180.78	207.20	-26.42	-14.61%
<u>101-150-53626</u>	Fuel Expense	568.08	659.93	-91.85	-16.17%	2,519.74	2,450.69	69.05	2.74%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	42,288.75	42,288.75	0.00	0.00%
Department 150 - Juvenile Office Total:		51,973.43	76,599.10	-24,625.67	-47.38%	193,710.85	280,726.08	-87,015.23	-44.92%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	8,934.24	9,202.26	-268.02	-3.00%	32,758.88	33,741.62	-982.74	-3.00%
<u>101-160-51130</u>	Contract Services	1,100.00	1,200.00	-100.00	-9.09%	4,350.00	5,250.00	-900.00	-20.69%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-160-51210</u>	Health Insurance	543.72	1,176.93	-633.21	-116.46%	2,718.60	4,315.41	-1,596.81	-58.74%
<u>101-160-51220</u>	FICA	645.08	654.27	-9.19	-1.42%	2,314.12	2,398.99	-84.87	-3.67%
<u>101-160-51230</u>	Lagers	1,072.11	1,122.69	-50.58	-4.72%	3,931.07	4,116.53	-185.46	-4.72%
<u>101-160-51260</u>	Workers' Compensation	0.00	26.15	-26.15	0.00%	0.00	91.54	-91.54	0.00%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	69.25	-69.25	0.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	17,200.00	0.00	17,200.00	100.00%	40,354.00	17,200.00	23,154.00	57.38%
<u>101-160-52530</u>	Phone	40.44	0.00	40.44	100.00%	202.20	161.88	40.32	19.94%
<u>101-160-52588</u>	Transport & Removal	0.00	0.00	0.00	0.00%	200.00	400.00	-200.00	-100.00%
<u>101-160-52590</u>	Training	0.00	0.00	0.00	0.00%	1,100.00	2,200.00	-1,100.00	-100.00%
<u>101-160-53626</u>	Fuel Expense	24.64	39.57	-14.93	-60.59%	142.58	214.53	-71.95	-50.46%
Department 160 - Coroner Total:		29,560.23	13,421.87	16,138.36	54.59%	88,071.45	70,159.75	17,911.70	20.34%
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	227.00	420.00	-193.00	-85.02%	2,654.00	1,332.00	1,322.00	49.81%
<u>101-170-52300</u>	Legal Fees	0.00	0.00	0.00	0.00%	5,674.60	2,710.50	2,964.10	52.23%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	52,083.35	52,083.35	0.00	0.00%
<u>101-170-52305</u>	Audit	0.00	0.00	0.00	0.00%	33,000.00	27,000.00	6,000.00	18.18%
<u>101-170-52315</u>	Studies for County Improvement	0.00	0.00	0.00	0.00%	0.00	2,166.67	-2,166.67	0.00%
<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	4,690.18	5,325.97	-635.79	-13.56%	75,018.63	57,371.95	17,646.68	23.52%
<u>101-170-52432</u>	Computer Software	3,761.00	2,866.00	895.00	23.80%	92,911.81	53,363.65	39,548.16	42.57%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	5,342.90	0.00	5,342.90	100.00%	7,299.65	0.00	7,299.65	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	0.00	0.00	0.00%	0.00	-151,173.44	151,173.44	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	12,460.25	11,951.32	508.93	4.08%	56,804.85	70,813.15	-14,008.30	-24.66%
<u>101-170-52540</u>	Publication Costs	382.13	310.79	71.34	18.67%	2,759.17	1,066.26	1,692.91	61.36%
<u>101-170-54700</u>	Land, Bldgs & Improvements	47,646.25	0.00	47,646.25	100.00%	142,815.60	0.00	142,815.60	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%	2,321.40	2,321.40	0.00	0.00%
<u>101-170-57506</u>	ELECTIONS	861.22	937.44	-76.22	-8.85%	32,076.85	31,417.40	659.45	2.06%
<u>101-170-59500</u>	Disburse Fin Institution Tax	0.00	0.00	0.00	0.00%	287.02	1,793.72	-1,506.70	-524.95%
<u>101-170-63515</u>	County/Emergency Disaster	0.00	0.00	0.00	0.00%	7,800.00	6,966.60	833.40	10.68%
Department 170 - County Misc & Operations Total:		85,787.60	32,228.19	53,559.41	62.43%	562,786.60	217,254.14	345,532.46	61.40%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	5,578.57	1,292.26	18.81%	34,354.15	34,065.25	288.90	0.84%
Department 180 - University Extension Total:		6,870.83	5,578.57	1,292.26	18.81%	34,354.15	34,065.25	288.90	0.84%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	18,988.39	19,854.17	-865.78	-4.56%	68,938.66	72,905.15	-3,966.49	-5.75%
<u>101-190-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	8,050.00	0.00	8,050.00	100.00%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-190-51210</u>	Health Insurance	1,631.16	3,530.79	-1,899.63	-116.46%	8,155.80	12,946.23	-4,790.43	-58.74%
<u>101-190-51220</u>	FICA	1,402.74	1,402.00	0.74	0.05%	5,026.42	5,148.76	-122.34	-2.43%
<u>101-190-51230</u>	Lagers	2,278.61	2,422.21	-143.60	-6.30%	8,267.20	8,885.27	-618.07	-7.48%
<u>101-190-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	75.23	47.50	27.73	36.86%
<u>101-190-51260</u>	Workers' Compensation	0.00	288.45	-288.45	0.00%	0.00	989.65	-989.65	0.00%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	88.31	-88.31	0.00%	571.23	1,070.89	-499.66	-87.47%
<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	495.82	174.86	320.96	64.73%	2,479.36	1,678.72	800.64	32.29%
<u>101-190-52590</u>	Training	0.00	0.00	0.00	0.00%	3,318.68	887.00	2,431.68	73.27%
<u>101-190-53600</u>	Office Expense	375.62	77.19	298.43	79.45%	4,237.70	3,847.20	390.50	9.21%
<u>101-190-53605</u>	Postage	0.00	3.28	-3.28	0.00%	0.00	30.00	-30.00	0.00%
<u>101-190-53616</u>	Other Grant Expense	6,105.06	0.00	6,105.06	100.00%	15,458.10	0.00	15,458.10	100.00%
<u>101-190-53618</u>	Small Equipment	0.00	93.99	-93.99	0.00%	0.00	1,308.63	-1,308.63	0.00%
<u>101-190-53626</u>	Fuel Expense	244.88	396.19	-151.31	-61.79%	940.14	1,035.24	-95.10	-10.12%
<u>101-190-53750</u>	Hazard Mitigation Plan	0.00	0.00	0.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
<u>101-190-54750</u>	Equipment	0.00	1,345.00	-1,345.00	0.00%	0.00	1,345.00	-1,345.00	0.00%
<u>101-190-54752</u>	Vehicle Purchases	0.00	2,000.00	-2,000.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
Department 190 - Emergency Management Total:		31,522.28	31,676.44	-154.16	-0.49%	139,453.52	131,059.24	8,394.28	6.02%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	33,661.66	26,112.18	7,549.48	22.43%	124,309.18	99,361.63	24,947.55	20.07%
<u>101-200-51210</u>	Health Insurance	2,827.34	4,715.57	-1,888.23	-66.78%	13,592.99	17,410.76	-3,817.77	-28.09%
<u>101-200-51220</u>	FICA	2,550.81	1,983.18	567.63	22.25%	9,392.06	7,548.02	1,844.04	19.63%
<u>101-200-51230</u>	Lagers	3,240.73	3,185.70	55.03	1.70%	11,988.69	12,122.18	-133.49	-1.11%
<u>101-200-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	155.51	80.94	74.57	47.95%
<u>101-200-51260</u>	Workers' Compensation	0.00	204.11	-204.11	0.00%	0.00	758.87	-758.87	0.00%
<u>101-200-52342</u>	GIS	0.00	0.00	0.00	0.00%	9,260.00	6,510.00	2,750.00	29.70%
<u>101-200-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	610.00	20.00	590.00	96.72%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	810.00	0.00	810.00	100.00%
<u>101-200-52510</u>	BOA Board Meetings	0.00	0.00	0.00	0.00%	525.00	625.00	-100.00	-19.05%
<u>101-200-52515</u>	Refunds	1,000.00	0.00	1,000.00	100.00%	1,000.00	1,000.00	0.00	0.00%
<u>101-200-52530</u>	Phone	191.94	72.75	119.19	62.10%	842.41	685.91	156.50	18.58%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<u>101-200-53600</u>	Office Expense	211.82	386.17	-174.35	-82.31%	2,255.60	1,368.08	887.52	39.35%
<u>101-200-53605</u>	Postage	280.00	295.44	-15.44	-5.51%	2,847.58	1,510.05	1,337.53	46.97%
<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:		43,964.30	36,955.10	7,009.20	15.94%	177,612.39	149,001.44	28,610.95	16.11%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	9,156.72	9,431.43	-274.71	-3.00%	33,574.64	34,581.91	-1,007.27	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	7,260.88	7,818.85	-557.97	-7.68%	26,705.11	28,563.00	-1,857.89	-6.96%
<u>101-210-51210</u>	Health Insurance	543.72	1,176.93	-633.21	-116.46%	2,718.60	4,315.41	-1,596.81	-58.74%
<u>101-210-51220</u>	FICA	1,233.51	1,283.81	-50.30	-4.08%	4,499.17	4,699.16	-199.99	-4.45%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-210-51230</u>	Lagers	1,970.11	2,104.52	-134.41	-6.82%	7,233.58	7,703.63	-470.05	-6.50%
<u>101-210-51250</u>	Unemployment Insurance	5.88	4.04	1.84	31.29%	46.66	30.71	15.95	34.18%
<u>101-210-51260</u>	Workers' Compensation	0.00	24.44	-24.44	0.00%	0.00	84.90	-84.90	0.00%
<u>101-210-52500</u>	Dues	0.00	0.00	0.00	0.00%	150.00	150.00	0.00	0.00%
<u>101-210-52530</u>	Phone	113.30	43.65	69.65	61.47%	566.55	422.09	144.46	25.50%
<u>101-210-52580</u>	Mileage	203.00	0.00	203.00	100.00%	618.10	796.83	-178.73	-28.92%
<u>101-210-52590</u>	Training	395.42	0.00	395.42	100.00%	1,309.87	1,550.04	-240.17	-18.34%
<u>101-210-53600</u>	Office Expense	354.44	178.78	175.66	49.56%	1,223.97	1,960.37	-736.40	-60.16%
<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:		21,236.98	22,066.45	-829.47	-3.91%	78,730.43	84,912.81	-6,182.38	-7.85%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	9,350.01	0.00	9,350.01	100.00%	33,868.41	20,652.56	13,215.85	39.02%
<u>101-230-51210</u>	Health Insurance	1,087.44	0.00	1,087.44	100.00%	5,437.20	4,707.72	729.48	13.42%
<u>101-230-51220</u>	FICA	711.22	0.00	711.22	100.00%	2,570.66	1,568.95	1,001.71	38.97%
<u>101-230-51230</u>	Lagers	1,122.00	0.00	1,122.00	100.00%	4,064.16	2,393.15	1,671.01	41.12%
<u>101-230-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	50.16	30.56	19.60	39.07%
<u>101-230-51260</u>	Workers' Compensation	0.00	0.00	0.00	0.00%	0.00	1,065.01	-1,065.01	0.00%
<u>101-230-51270</u>	Uniforms	68.64	0.00	68.64	100.00%	392.98	249.90	143.08	36.41%
<u>101-230-52410</u>	Utilities	286.08	0.00	286.08	100.00%	2,132.85	1,239.55	893.30	41.88%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	359.03	0.00	359.03	100.00%
<u>101-230-52530</u>	Phone	40.44	0.00	40.44	100.00%	202.20	161.85	40.35	19.96%
<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	52.88	0.00	52.88	100.00%	445.91	177.12	268.79	60.28%
<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:		12,718.71	0.00	12,718.71	100.00%	51,611.86	32,246.37	19,365.49	37.52%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	57,300.96	57,579.67	-278.71	-0.49%	202,934.40	210,913.80	-7,979.40	-3.93%
<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	9,121.26	-4,771.50	-109.70%	21,748.80	33,447.89	-11,699.09	-53.79%
<u>101-240-51220</u>	FICA	4,270.27	4,262.99	7.28	0.17%	14,958.12	15,614.71	-656.59	-4.39%
<u>101-240-51230</u>	Lagers	5,770.24	7,024.71	-1,254.47	-21.74%	21,989.07	25,731.50	-3,742.43	-17.02%
<u>101-240-51250</u>	Unemployment Insurance	10.77	0.00	10.77	100.00%	211.43	122.69	88.74	41.97%
<u>101-240-51260</u>	Workers' Compensation	0.00	81.81	-81.81	0.00%	0.00	285.39	-285.39	0.00%
<u>101-240-52530</u>	Phone	370.37	145.26	225.11	60.78%	1,852.06	1,232.38	619.68	33.46%
<u>101-240-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	350.00	-350.00	0.00%
<u>101-240-53600</u>	Office Expense	517.55	439.80	77.75	15.02%	3,319.40	3,129.60	189.80	5.72%
<u>101-240-53605</u>	Postage	3.15	3.09	0.06	1.90%	13.76	42.84	-29.08	-211.34%
<u>101-240-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	259.99	1,788.00	-1,528.01	-587.72%
<u>101-240-54756</u>	Computer Software	0.00	0.00	0.00	0.00%	9,510.00	9,650.00	-140.00	-1.47%
Department 240 - Human Resources Total:		72,593.07	78,658.59	-6,065.52	-8.36%	278,587.28	302,308.80	-23,721.52	-8.51%

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		2025	2026	May Variance		2025	2026	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	0.00	0.00	0.00	0.00%	437,668.14	9,843.11	427,825.03	97.75%
<u>101-900-61000</u>	Transfer to Capital Projects Funds	2,807,450.00	0.00	2,807,450.00	100.00%	2,807,450.00	0.00	2,807,450.00	100.00%
<u>101-900-61455</u>	Transfers Out - Bond Svc Fund	0.00	0.00	0.00	0.00%	529,175.00	532,787.85	-3,612.85	-0.68%
Department 900 - Transfer out Total:		2,807,450.00	0.00	2,807,450.00	100.00%	3,774,293.14	542,630.96	3,231,662.18	85.62%
Expense Total:		4,684,355.20	2,078,422.30	2,605,932.90	55.63%	12,194,869.48	9,070,901.79	3,123,967.69	25.62%
Fund 101 Surplus (Deficit):		-3,398,427.20	-622,861.20	2,775,566.00	81.67%	-1,873,342.69	627,257.58	2,500,600.27	133.48%
Total Surplus (Deficit):		-3,398,427.20	-622,861.20	2,775,566.00	81.67%	-1,873,342.69	627,257.58	2,500,600.27	133.48%

Prior-Year Comparative Income Statement

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Group Summary

Department	2025 May Activity	2026 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund								
Revenue								
	1,285,928.00	1,455,561.10	169,633.10	13.19%	10,321,526.79	9,698,159.37	-623,367.42	-6.04%
Revenue Total:	1,285,928.00	1,455,561.10	169,633.10	13.19%	10,321,526.79	9,698,159.37	-623,367.42	-6.04%
Expense								
010 - Commission	38,822.73	46,960.44	-8,137.71	-20.96%	185,499.82	224,340.16	-38,840.34	-20.94%
020 - County Clerk	34,337.18	27,223.73	7,113.45	20.72%	114,983.52	102,696.46	12,287.06	10.69%
030 - Elections	14,949.76	17,824.37	-2,874.61	-19.23%	61,516.21	66,061.40	-4,545.19	-7.39%
040 - Facilities Management	79,713.43	59,468.45	20,244.98	25.40%	469,801.35	482,544.29	-12,742.94	-2.71%
050 - Sheriff	918,011.75	1,191,280.59	-273,268.84	-29.77%	4,308,627.11	4,661,119.52	-352,492.41	-8.18%
060 - Treasurer	17,806.21	19,688.62	-1,882.41	-10.57%	68,927.82	72,436.30	-3,508.48	-5.09%
070 - Collector	41,008.62	43,665.47	-2,656.85	-6.48%	158,173.25	170,159.31	-11,986.06	-7.58%
090 - Recorder	32,264.66	35,518.79	-3,254.13	-10.09%	121,594.42	129,557.35	-7,962.93	-6.55%
110 - Consolidated Courts	26,512.09	42,459.45	-15,947.36	-60.15%	121,578.09	140,333.32	-18,755.23	-15.43%
121 - 38th Circuit Associate Division No. 1	18,559.06	21,424.07	-2,865.01	-15.44%	81,152.26	99,247.74	-18,095.48	-22.30%
122 - 38th Circuit Associate Division No. 2	-41.25	72.75	-114.00	-276.36%	1,433.78	882.44	551.34	38.45%
130 - Public Administrator	21,596.42	23,865.58	-2,269.16	-10.51%	78,293.22	83,672.16	-5,378.94	-6.87%
140 - Prosecuting Attorney	277,137.11	251,785.68	25,351.43	9.15%	1,044,076.96	993,486.50	50,590.46	4.85%
150 - Juvenile Office	51,973.43	76,599.10	-24,625.67	-47.38%	193,710.85	280,726.08	-87,015.23	-44.92%
160 - Coroner	29,560.23	13,421.87	16,138.36	54.59%	88,071.45	70,159.75	17,911.70	20.34%
170 - County Misc & Operations	85,787.60	32,228.19	53,559.41	62.43%	562,786.60	217,254.14	345,532.46	61.40%
180 - University Extension	6,870.83	5,578.57	1,292.26	18.81%	34,354.15	34,065.25	288.90	0.84%
190 - Emergency Management	31,522.28	31,676.44	-154.16	-0.49%	139,453.52	131,059.24	8,394.28	6.02%
200 - Planning & Development	43,964.30	36,955.10	7,009.20	15.94%	177,612.39	149,001.44	28,610.95	16.11%
210 - Auditor	21,236.98	22,066.45	-829.47	-3.91%	78,730.43	84,912.81	-6,182.38	-7.85%
230 - Recycle	12,718.71	0.00	12,718.71	100.00%	51,611.86	32,246.37	19,365.49	37.52%
240 - Human Resources	72,593.07	78,658.59	-6,065.52	-8.36%	278,587.28	302,308.80	-23,721.52	-8.51%
900 - Transfer out	2,807,450.00	0.00	2,807,450.00	100.00%	3,774,293.14	542,630.96	3,231,662.18	85.62%
Expense Total:	4,684,355.20	2,078,422.30	2,605,932.90	55.63%	12,194,869.48	9,070,901.79	3,123,967.69	25.62%
Fund 101 Surplus (Deficit):	-3,398,427.20	-622,861.20	2,775,566.00	81.67%	-1,873,342.69	627,257.58	2,500,600.27	133.48%
Total Surplus (Deficit):	-3,398,427.20	-622,861.20	2,775,566.00	81.67%	-1,873,342.69	627,257.58	2,500,600.27	133.48%

Fund Summary

Fund	2025	2026	May Variance		2025	2026	YTD Variance	
	May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	-3,398,427.20	-622,861.20	2,775,566.00	81.67%	-1,873,342.69	627,257.58	2,500,600.27	133.48%
Total Surplus (Deficit):	-3,398,427.20	-622,861.20	2,775,566.00	81.67%	-1,873,342.69	627,257.58	2,500,600.27	133.48%