

# Auditor's Report

June 2026

## SUMMARY:

General Revenue Fund Balance \$7.650 million (\$487,191 restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12<sup>th</sup> of the annual budget (currently 50%) most offices and departments are within that range.

KPM anticipates we will receive the final financial report and audit sometime in September. There will be significant deficiencies noted in bank reconciliations from the Treasurer – as the Ozark Bank accounts are being closed out, the process should become simplified. The situation continues to be monitored.

The first half of the year was a struggle for the general revenue fund balance because were two rather large disbursements that were unavoidable:

1. The refund of \$436,551.56 in marijuana sales tax revenues due to the Supreme Court decision overturning the vote of our citizens
2. To secure law enforcement liability coverage, the county had to agree to an \$800,000 deductible and the provider required the county to fully fund a line of credit for that amount before issuing the policy

\$1,236,551.56 of reserve funds will take several months to recoup.

Fund Balances for Commission Controlled Funds (as of 6/30/2026) without bank interest):

|                                                            |                  |
|------------------------------------------------------------|------------------|
| General Revenue (Restricted and Unrestricted) 101          | 7,650,715        |
| County Law Enforcement 201                                 | 252,442          |
| Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor) | 33,776           |
| ARPA Funds 560                                             | 434,631          |
| <b>Total</b>                                               | <b>8,371,564</b> |



Christian County, MO

# Consolidated Balance Sheet Report

## Account Summary

As Of 06/30/2026

| Account          | Name                                                            | Balance             |                            |
|------------------|-----------------------------------------------------------------|---------------------|----------------------------|
| <b>Assets</b>    |                                                                 |                     |                            |
| 11000            | Claim on Cash - General Fund                                    | 7,650,661.01        |                            |
| 11010            | CASH ROAD & BRIDGE                                              | 54.92               |                            |
|                  | <b>Total Assets:</b>                                            | <b>7,650,715.93</b> | <b><u>7,650,715.93</u></b> |
| <b>Liability</b> |                                                                 |                     |                            |
| 21001            | Sweeps Adjustments                                              | 299,504.03          |                            |
| 22143            | PR Benefit Plans Payable                                        | -25,566.48          |                            |
| 22201            | FWH Payable                                                     | -12.94              |                            |
| 22205            | SUTA Payable                                                    | 108.54              |                            |
| 22265            | LAGERS Payable                                                  | -455,469.69         |                            |
|                  | <b>Total Liability:</b>                                         | <b>-181,436.54</b>  |                            |
| <b>Equity</b>    |                                                                 |                     |                            |
| 30400            | Fund Balance - Assigned to Court Building                       | 487,191.11          |                            |
| 30500            | Fund Balance - General Fund Non-Assigne                         | 5,813,165.38        |                            |
|                  | <b>Total Beginning Equity:</b>                                  | <b>6,300,356.49</b> |                            |
| Total Revenue    |                                                                 | 13,078,701.58       |                            |
| Total Expense    |                                                                 | 11,546,905.60       |                            |
|                  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>7,832,152.47</b> |                            |
|                  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                     | <b><u>7,650,715.93</u></b> |

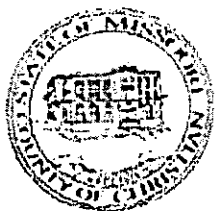


Christian County, MO

# Fund Balance Report

As Of 06/30/2026

| Fund                                               | Beginning Balance    | Total Revenues       | Total Expenses       | Ending Balance       |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 101 - Christian County General Fund                | 5,813,165.38         | 13,078,701.58        | 11,546,905.60        | 7,344,961.36         |
| 201 - Co. Law Enforcement                          | 2,772,876.07         | 1,584,506.01         | 4,104,939.64         | 252,442.44           |
| 205 - Federal Forfeiture I                         | 171,355.59           | 2,801.09             | 22,438.68            | 151,718.00           |
| 208 - Law Enforcement Training                     | 5,800.51             | 10,861.90            | 7,294.14             | 9,368.27             |
| 210 - Civil Process                                | 200,797.46           | 26,915.41            | 13,129.00            | 214,583.87           |
| 212 - Inmate Prisoner Detainee Security            | 30,206.39            | 8,676.56             | 0.00                 | 38,882.95            |
| 215 - Sheriff's Conceal Carry                      | 327,224.05           | 37,323.19            | 31,531.87            | 333,015.37           |
| 219 - Family Violence                              | 0.00                 | 1,375.00             | 1,375.00             | 0.00                 |
| 220 - LEPC                                         | 36,816.33            | 4,517.57             | 127.88               | 41,206.02            |
| 221 - Road Sales Tax                               | 6,694,019.48         | 3,197,710.76         | 2,883,976.83         | 7,007,753.41         |
| 222 - CART                                         | 327,865.56           | 1,409,545.57         | 1,494,230.41         | 243,180.72           |
| 231 - Common I                                     | 2,310,290.19         | 1,820,778.54         | 1,363,376.91         | 2,767,691.82         |
| 232 - Common II                                    | 1,585,557.88         | 1,700,405.18         | 1,323,474.69         | 1,962,488.37         |
| 233 - Bridge                                       | 1,843,296.92         | 237,968.18           | 2,059.95             | 2,079,205.15         |
| 235 - Road & Bridge Capital Requests               | 6,934,107.44         | 1,557,771.12         | 1,897,070.26         | 6,594,808.30         |
| 241 - Assessment                                   | 1,987,665.23         | 1,155,840.31         | 645,632.45           | 2,497,873.09         |
| 250 - LEST                                         | 345,446.01           | 1,660,529.18         | 1,972,198.79         | 33,776.40            |
| 255 - LERF                                         | 192,567.22           | 24,006.88            | 11,830.52            | 204,743.58           |
| 256 - Building Capital Fund                        | 2,354,386.72         | 227,889.62           | 577,340.69           | 2,004,935.65         |
| 260 - P.A. Training                                | 11,979.07            | 4,660.83             | 3,135.96             | 13,503.94            |
| 265 - Delinquent Taxes                             | 21,352.10            | 3,588.06             | 2,246.79             | 22,693.37            |
| 268 - Adm. Handling Cost                           | 44,372.78            | 162,417.98           | 158,922.62           | 47,868.14            |
| 269 - Law Library                                  | 119,617.16           | 26,021.03            | 8,034.45             | 137,603.74           |
| 271 - Record Retention                             | 228,006.09           | 20,674.47            | 0.00                 | 248,680.56           |
| 272 - Record Technology                            | 905,545.55           | 76,677.13            | 18,843.29            | 963,379.39           |
| 275 - Tax Maintenance                              | 238,827.37           | 141,000.93           | 46,687.63            | 333,140.67           |
| 280 - Building Inspection                          | 1,087,902.83         | 274,568.02           | 180,028.26           | 1,182,442.59         |
| 285 - County Elections                             | 24,431.94            | 86,037.59            | 80,867.51            | 29,602.02            |
| 288 - Elections 5%                                 | 80,569.77            | 18,824.94            | 1,212.51             | 98,182.20            |
| 289 - HAVA                                         | 21,491.53            | 15,726.80            | 11,990.00            | 25,228.33            |
| 320 - CDBG Grant                                   | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 420 - Stone Hollow NID                             | 51,137.28            | 18,563.07            | 19,464.10            | 50,236.25            |
| 425 - Building Bond Retirement                     | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 430 - River Downs West NID                         | 47,587.07            | 40,876.89            | 43,675.65            | 44,788.31            |
| 455 - 2017 Bond Debt Svc Fund - Judicial Expansion | 12.14                | 532,787.94           | 532,799.97           | 0.11                 |
| 560 - ARPA Funds                                   | 693,983.99           | 42,566.35            | 301,918.61           | 434,631.73           |
| 800 - Christian County Govt Group Claims Account   | 92,000.00            | 1,137,979.11         | 691,244.64           | 538,734.47           |
| <b>Report Total:</b>                               | <b>37,602,261.10</b> | <b>30,351,094.79</b> | <b>30,000,005.30</b> | <b>37,953,350.59</b> |



Christian County, MO

# Prior-Year Comparative Income Statement

## Account Summary

For the Period Ending 06/30/2026

|                                                  |                                | 2025          | 2026          | June Variance                |            | 2025         | 2026         | YTD Variance                 |            |
|--------------------------------------------------|--------------------------------|---------------|---------------|------------------------------|------------|--------------|--------------|------------------------------|------------|
|                                                  |                                | June Activity | June Activity | Favorable /<br>(Unfavorable) | Variance % | YTD Activity | YTD Activity | Favorable /<br>(Unfavorable) | Variance % |
| <b>Fund: 101 - Christian County General Fund</b> |                                |               |               |                              |            |              |              |                              |            |
| <b>Revenue</b>                                   |                                |               |               |                              |            |              |              |                              |            |
| <u>101-41100</u>                                 | Property Tax                   | 5,239.03      | 4,920.30      | -318.73                      | -6.08%     | 701,337.48   | 752,301.50   | 50,964.02                    | 7.27%      |
| <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                      | 582,272.16    | 599,097.56    | 16,825.40                    | 2.89%      | 2,994,324.39 | 3,108,938.18 | 114,613.79                   | 3.83%      |
| <u>101-41311</u>                                 | Marijuana Sales Tax            | 39,747.09     | 0.00          | -39,747.09                   | -100.00%   | 158,101.51   | -436,551.56  | -594,653.07                  | -376.12%   |
| <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            | 111.11        | 599.06        | 487.95                       | 439.16%    | 5,725.34     | 3,343.81     | -2,381.53                    | -41.60%    |
| <u>101-42290</u>                                 | County Clerk Fees              | 14,626.98     | 10,400.64     | -4,226.34                    | -28.89%    | 23,093.66    | 23,379.54    | 285.88                       | 1.24%      |
| <u>101-43111</u>                                 | HIDTA Grant                    | 737.59        | 0.00          | -737.59                      | -100.00%   | 5,051.03     | 8,642.84     | 3,591.81                     | 71.11%     |
| <u>101-43300</u>                                 | Payments in Lieu of Tax        | 148,882.00    | 155,707.00    | 6,825.00                     | 4.58%      | 148,882.00   | 155,707.00   | 6,825.00                     | 4.58%      |
| <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 | 29,900.00     | 0.00          | -29,900.00                   | -100.00%   | 239,368.15   | 110,425.11   | -128,943.04                  | -53.87%    |
| <u>101-43414</u>                                 | VOCA Grant                     | 11,344.38     | 0.00          | -11,344.38                   | -100.00%   | 67,165.78    | 56,493.41    | -10,672.37                   | -15.89%    |
| <u>101-43415</u>                                 | HB 224 Grant                   | 0.00          | 10,324.50     | 10,324.50                    | 0.00%      | 7,402.69     | 63,768.71    | 56,366.02                    | 761.43%    |
| <u>101-43417</u>                                 | Emergency Management Grants    | 0.00          | 0.00          | 0.00                         | 0.00%      | 66,682.73    | 0.00         | -66,682.73                   | -100.00%   |
| <u>101-43419</u>                                 | STOP Grant                     | 0.00          | 0.00          | 0.00                         | 0.00%      | 23,207.88    | 8,167.09     | -15,040.79                   | -64.81%    |
| <u>101-43421</u>                                 | Juvenile Grant                 | 9,303.53      | 18,143.15     | 8,839.62                     | 95.01%     | 59,583.80    | 99,104.34    | 39,520.54                    | 66.33%     |
| <u>101-43610</u>                                 | Election Cost Reimbursement    | 0.00          | 2,387.18      | 2,387.18                     | 0.00%      | 720.80       | 5,265.28     | 4,544.48                     | 630.48%    |
| <u>101-44110</u>                                 | Associate Division I Fees      | 6.00          | 0.00          | -6.00                        | -100.00%   | 168.70       | 14.00        | -154.70                      | -91.70%    |
| <u>101-44111</u>                                 | Circuit Clerk Fees             | 9,634.02      | 22,609.33     | 12,975.31                    | 134.68%    | 62,969.78    | 61,616.77    | -1,353.01                    | -2.15%     |
| <u>101-44115</u>                                 | Associate Division II Fees     | 0.00          | 291.00        | 291.00                       | 0.00%      | 0.00         | 291.00       | 291.00                       | 0.00%      |
| <u>101-44119</u>                                 | Public Administrator Fees      | 4,130.00      | 1,365.00      | -2,765.00                    | -66.95%    | 20,960.00    | 8,172.00     | -12,788.00                   | -61.01%    |
| <u>101-44120</u>                                 | Recorder of Deeds Fees         | 32,556.25     | 34,323.25     | 1,767.00                     | 5.43%      | 170,494.39   | 202,866.25   | 32,371.86                    | 18.99%     |
| <u>101-44130</u>                                 | Planning & Development Fees    | 3,260.00      | 4,305.00      | 1,045.00                     | 32.06%     | 25,406.33    | 27,560.00    | 2,153.67                     | 8.48%      |
| <u>101-44194</u>                                 | Collector Commissions & Fees   | 20,127.92     | 19,528.04     | -599.88                      | -2.98%     | 1,122,079.33 | 1,194,964.88 | 72,885.55                    | 6.50%      |
| <u>101-44224</u>                                 | Fees for HB 2224               | 2,660.00      | 2,890.00      | 230.00                       | 8.65%      | 12,958.50    | 15,592.00    | 2,633.50                     | 20.32%     |
| <u>101-44232</u>                                 | Inmate Medical Fees            | 0.00          | 0.00          | 0.00                         | 0.00%      | 0.00         | 2,501.99     | 2,501.99                     | 0.00%      |
| <u>101-44233</u>                                 | Prisoner Board                 | 2,088.50      | 4,518.64      | 2,430.14                     | 116.36%    | 3,859.50     | 20,496.21    | 16,636.71                    | 431.06%    |
| <u>101-44235</u>                                 | Criminal Costs                 | 1,957.00      | -8,148.00     | -10,105.00                   | -516.35%   | 29,235.99    | 288,110.56   | 258,874.57                   | 885.47%    |
| <u>101-44236</u>                                 | Prisoner INS                   | 117,762.80    | 152,216.16    | 34,453.36                    | 29.26%     | 727,509.02   | 642,988.75   | -84,520.27                   | -11.62%    |
| <u>101-44290</u>                                 | Sheriff's Fees                 | 519.00        | 1,251.50      | 732.50                       | 141.14%    | 3,907.50     | 4,737.00     | 829.50                       | 21.23%     |
| <u>101-44291</u>                                 | Sheriff Retirement Fees        | 0.00          | 680.00        | 680.00                       | 0.00%      | 0.00         | 6,785.00     | 6,785.00                     | 0.00%      |
| <u>101-44413</u>                                 | Recycle                        | 635.98        | 0.00          | -635.98                      | -100.00%   | 3,721.90     | 1,293.15     | -2,428.75                    | -65.26%    |

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                           |                                       | June Variance       |                     |                     |               | YTD Variance         |                      |                   |                |
|-------------------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------|----------------------|----------------------|-------------------|----------------|
|                                           |                                       | 2025                | 2026                | Favorable /         |               | 2025                 | 2026                 | Favorable /       |                |
|                                           |                                       | June Activity       | June Activity       | (Unfavorable)       | Variance %    | YTD Activity         | YTD Activity         | (Unfavorable)     | Variance %     |
| <u>101-44631</u>                          | Child Support Reimbursement           | 0.00                | 105.42              | 105.42              | 0.00%         | 1,509.96             | 386.19               | -1,123.77         | -74.42%        |
| <u>101-45110</u>                          | Opioid Settlement - Unrestricted      | 5,943.22            | 741.29              | -5,201.93           | -87.53%       | 11,377.43            | 3,177.06             | -8,200.37         | -72.08%        |
| <u>101-45111</u>                          | Opioid Settlement - Restricted        | 33,678.26           | 4,200.61            | -29,477.65          | -87.53%       | 64,472.11            | 18,003.30            | -46,468.81        | -72.08%        |
| <u>101-46611</u>                          | Interest                              | 30,106.77           | 380.70              | -29,726.07          | -98.74%       | 280,036.71           | 210,321.14           | -69,715.57        | -24.90%        |
| <u>101-47111</u>                          | K-9 Unit Donation                     | 0.00                | 0.00                | 0.00                | 0.00%         | 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                 | 1,064.76            | 874.79              | -189.97             | -17.84%       | 7,504.26             | 13,546.70            | 6,042.44          | 80.52%         |
| <u>101-48103</u>                          | LAGERS - Health Department            | 10,868.08           | 11,154.48           | 286.40              | 2.64%         | 41,041.02            | 50,828.27            | 9,787.25          | 23.85%         |
| <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             | 9,844.08            | 717.32              | -9,126.76           | -92.71%       | 13,375.33            | 10,177.46            | -3,197.87         | -23.91%        |
| <u>101-48106</u>                          | 287(g) Reimbursement - SHF            | 0.00                | 0.00                | 0.00                | 0.00%         | 0.00                 | 3,796.00             | 3,796.00          | 0.00%          |
| <u>101-48200</u>                          | PHONE/VENDING COMMISSIONS             | 13,438.81           | 5,856.12            | -7,582.69           | -56.42%       | 81,067.23            | 57,224.76            | -23,842.47        | -29.41%        |
| <u>101-48310</u>                          | Sale of Assets                        | 0.00                | 0.00                | 0.00                | 0.00%         | 17,439.31            | 617.78               | -16,821.53        | -96.46%        |
| <u>101-49201</u>                          | Transfer In - Cole Reimbursement      | 537,448.53          | 1,465,331.10        | 927,882.57          | 172.65%       | 2,900,962.07         | 4,104,939.64         | 1,203,977.57      | 41.50%         |
| <u>101-49250</u>                          | TRANSFERS IN - LEST Reimbursement     | 275,788.64          | 553,549.10          | 277,760.46          | 100.71%       | 1,593,403.79         | 1,972,198.79         | 378,795.00        | 23.77%         |
| <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%          |
| <b>Revenue Total:</b>                     |                                       | <b>1,955,682.49</b> | <b>3,080,320.24</b> | <b>1,124,637.75</b> | <b>57.51%</b> | <b>12,277,209.28</b> | <b>13,084,831.96</b> | <b>807,622.68</b> | <b>6.58%</b>   |
| <b>Expense</b>                            |                                       |                     |                     |                     |               |                      |                      |                   |                |
| <b>Department: 010 - Commission</b>       |                                       |                     |                     |                     |               |                      |                      |                   |                |
| <u>101-010-51110</u>                      | Salary Elected Official - COMMISSION  | 17,912.08           | 18,449.46           | -537.38             | -3.00%        | 116,428.52           | 119,921.49           | -3,492.97         | -3.00%         |
| <u>101-010-51120</u>                      | Salary Other - COMMISSION             | 9,982.83            | 4,755.88            | -5,226.95           | 52.36%        | 14,603.66            | 38,984.35            | -24,380.69        | -166.95%       |
| <u>101-010-51210</u>                      | Health Insurance                      | 1,685.49            | 2,550.03            | -864.54             | -51.29%       | 7,122.69             | 16,571.65            | -9,448.96         | -132.66%       |
| <u>101-010-51220</u>                      | FICA                                  | 2,115.69            | 1,749.73            | 365.96              | 17.30%        | 9,983.92             | 11,990.75            | -2,006.83         | -20.10%        |
| <u>101-010-51230</u>                      | Lagers                                | 2,396.65            | 2,831.06            | -434.41             | -18.13%       | 10,876.65            | 18,401.22            | -7,524.57         | -69.18%        |
| <u>101-010-51250</u>                      | Unemployment Insurance                | 5.33                | 0.00                | 5.33                | 100.00%       | 5.33                 | 34.05                | -28.72            | -538.84%       |
| <u>101-010-51260</u>                      | Workers' Compensation                 | 0.00                | 47.77               | -47.77              | 0.00%         | 0.00                 | 240.65               | -240.65           | 0.00%          |
| <u>101-010-52432</u>                      | Computer Software Maintenance         | 0.00                | 280.00              | -280.00             | 0.00%         | 0.00                 | 1,680.00             | -1,680.00         | 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                                 | 258.75              | 393.39              | -134.64             | -52.03%       | 1,477.85             | 1,551.05             | -73.20            | -4.95%         |
| <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                | 29.87               | -29.87              | 0.00%         | 2,567.18             | 1,787.02             | 780.16            | 30.39%         |
| <u>101-010-53600</u>                      | Office Expense                        | 689.39              | 540.20              | 149.19              | 21.64%        | 2,947.62             | 2,292.61             | 655.01            | 22.22%         |
| <u>101-010-53605</u>                      | Postage                               | 289.11              | 368.57              | -79.46              | -27.48%       | 3,303.48             | 916.14               | 2,387.34          | 72.27%         |
| <u>101-010-53618</u>                      | Small Equipment                       | 1,509.86            | 0.00                | 1,509.86            | 100.00%       | 1,977.97             | 0.00                 | 1,977.97          | 100.00%        |
| <u>101-010-53626</u>                      | Fuel Expense                          | 0.00                | 0.00                | 0.00                | 0.00%         | 0.00                 | 252.69               | -252.69           | 0.00%          |
| <b>Department 010 - Commission Total:</b> |                                       | <b>36,845.18</b>    | <b>31,995.96</b>    | <b>4,849.22</b>     | <b>13.16%</b> | <b>222,345.00</b>    | <b>256,497.92</b>    | <b>-34,152.92</b> | <b>-15.36%</b> |
| <b>Department: 020 - County Clerk</b>     |                                       |                     |                     |                     |               |                      |                      |                   |                |
| <u>101-020-51110</u>                      | Salary Elected Official - COUNTY CLER | 6,104.48            | 6,287.62            | -183.14             | -3.00%        | 39,679.12            | 40,869.53            | -1,190.41         | -3.00%         |
| <u>101-020-51120</u>                      | Salary Other - COUNTY CLERK OTHER     | 8,944.15            | 4,651.59            | -4,292.56           | 47.99%        | 54,095.88            | 37,960.53            | 16,135.35         | 29.83%         |
| <u>101-020-51210</u>                      | Health Insurance                      | 2,174.87            | 2,079.24            | 95.63               | 4.40%         | 11,019.26            | 14,201.62            | -3,182.36         | -28.88%        |

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                                |                                 | June Variance    |                  |                  |                | YTD Variance      |                   |                  |               |
|------------------------------------------------|---------------------------------|------------------|------------------|------------------|----------------|-------------------|-------------------|------------------|---------------|
|                                                |                                 | 2025             | 2026             | Favorable /      |                | 2025              | 2026              | Favorable /      |               |
|                                                |                                 | June Activity    | June Activity    | (Unfavorable)    | Variance %     | YTD Activity      | YTD Activity      | (Unfavorable)    | Variance %    |
| <u>101-020-51220</u>                           | FICA                            | 1,135.56         | 825.74           | 309.82           | 27.28%         | 7,086.99          | 5,952.32          | 1,134.67         | 16.01%        |
| <u>101-020-51230</u>                           | Lagers                          | 1,469.85         | 1,334.58         | 135.27           | 9.20%          | 9,562.97          | 9,617.29          | -54.32           | -0.57%        |
| <u>101-020-51250</u>                           | Unemployment Insurance          | 0.00             | 0.00             | 0.00             | 0.00%          | 70.42             | 31.77             | 38.65            | 54.88%        |
| <u>101-020-51260</u>                           | Workers' Compensation           | 0.00             | 20.79            | -20.79           | 0.00%          | 0.00              | 93.94             | -93.94           | 0.00%         |
| <u>101-020-52432</u>                           | Software Maintenance & Licenses | 0.00             | 0.00             | 0.00             | 0.00%          | 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                           | 144.69           | 105.18           | 39.51            | 27.31%         | 860.81            | 631.32            | 229.49           | 26.66%        |
| <u>101-020-52580</u>                           | Mileage                         | 114.52           | 0.00             | 114.52           | 100.00%        | 114.52            | 0.00              | 114.52           | 100.00%       |
| <u>101-020-52590</u>                           | Training                        | 805.74           | 900.00           | -94.26           | -11.70%        | 2,115.74          | 1,400.00          | 715.74           | 33.83%        |
| <u>101-020-53600</u>                           | Office Expense                  | 401.72           | 421.25           | -19.53           | -4.86%         | 1,579.10          | 1,786.76          | -207.66          | -13.15%       |
| <u>101-020-53605</u>                           | Postage                         | 142.98           | 68.91            | 74.07            | 51.80%         | 301.87            | 233.78            | 68.09            | 22.56%        |
| <u>101-020-53618</u>                           | Small Equipment                 | 339.99           | 0.00             | 339.99           | 100.00%        | 839.99            | 0.00              | 839.99           | 100.00%       |
| <b>Department 020 - County Clerk Total:</b>    |                                 | <b>21,778.55</b> | <b>16,694.90</b> | <b>5,083.65</b>  | <b>23.34%</b>  | <b>136,762.07</b> | <b>119,391.36</b> | <b>17,370.71</b> | <b>12.70%</b> |
| <b>Department: 030 - Elections</b>             |                                 |                  |                  |                  |                |                   |                   |                  |               |
| <u>101-030-51120</u>                           | Salary Other - ELECTION         | 6,364.18         | 7,337.41         | -973.23          | -15.29%        | 44,344.22         | 46,836.26         | -2,492.04        | -5.62%        |
| <u>101-030-51210</u>                           | Health Insurance                | 1,087.45         | 1,451.55         | -364.10          | -33.48%        | 6,923.50          | 9,729.29          | -2,805.79        | -40.53%       |
| <u>101-030-51220</u>                           | FICA                            | 478.49           | 557.06           | -78.57           | -16.42%        | 3,340.61          | 3,552.82          | -212.21          | -6.35%        |
| <u>101-030-51230</u>                           | Lagers                          | 763.68           | 724.22           | 39.46            | 5.17%          | 5,321.28          | 5,145.64          | 175.64           | 3.30%         |
| <u>101-030-51250</u>                           | Unemployment Insurance          | 0.00             | 2.46             | -2.46            | 0.00%          | 54.99             | 39.83             | 15.16            | 27.57%        |
| <u>101-030-51260</u>                           | Workers' Compensation           | 0.00             | 15.17            | -15.17           | 0.00%          | 0.00              | 94.11             | -94.11           | 0.00%         |
| <u>101-030-52312</u>                           | Canvassing                      | 0.00             | 0.00             | 0.00             | 0.00%          | 2,943.93          | 4,988.60          | -2,044.67        | -69.45%       |
| <u>101-030-52432</u>                           | Software Maintenance & Licenses | 0.00             | 0.00             | 0.00             | 0.00%          | 777.00            | 150.00            | 627.00           | 80.69%        |
| <u>101-030-52530</u>                           | Phone                           | 144.69           | 105.18           | 39.51            | 27.31%         | 860.81            | 631.32            | 229.49           | 26.66%        |
| <u>101-030-53600</u>                           | Office Expense                  | 422.05           | 384.31           | 37.74            | 8.94%          | 2,001.41          | 2,288.54          | -287.13          | -14.35%       |
| <u>101-030-53605</u>                           | Postage                         | 613.24           | 992.74           | -379.50          | -61.88%        | 4,322.24          | 4,175.09          | 147.15           | 3.40%         |
| <u>101-030-53618</u>                           | Small Equipment                 | 0.00             | 0.00             | 0.00             | 0.00%          | 500.00            | 0.00              | 500.00           | 100.00%       |
| <b>Department 030 - Elections Total:</b>       |                                 | <b>9,873.78</b>  | <b>11,570.10</b> | <b>-1,696.32</b> | <b>-17.18%</b> | <b>71,389.99</b>  | <b>77,631.50</b>  | <b>-6,241.51</b> | <b>-8.74%</b> |
| <b>Department: 040 - Facilities Management</b> |                                 |                  |                  |                  |                |                   |                   |                  |               |
| <u>101-040-51120</u>                           | Salary Other - CUSTODIAN        | 20,717.65        | 21,472.26        | -754.61          | -3.64%         | 136,071.37        | 137,379.11        | -1,307.74        | -0.96%        |
| <u>101-040-51210</u>                           | Health Insurance                | 2,718.60         | 4,707.72         | -1,989.12        | -73.17%        | 16,311.60         | 30,600.18         | -14,288.58       | -87.60%       |
| <u>101-040-51220</u>                           | FICA                            | 1,533.67         | 1,571.29         | -37.62           | -2.45%         | 10,102.07         | 10,045.76         | 56.31            | 0.56%         |
| <u>101-040-51230</u>                           | Lagers                          | 2,486.13         | 2,619.61         | -133.48          | -5.37%         | 16,328.55         | 16,760.23         | -431.68          | -2.64%        |
| <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             | 960.48           | -960.48          | 0.00%          | 0.00              | 4,348.28          | -4,348.28        | 0.00%         |
| <u>101-040-51270</u>                           | Uniforms                        | 174.74           | 318.52           | -143.78          | -82.28%        | 1,007.60          | 972.52            | 35.08            | 3.48%         |
| <u>101-040-52410</u>                           | Utilities                       | 43,042.28        | 67,775.47        | -24,733.19       | -57.46%        | 230,722.81        | 238,767.49        | -8,044.68        | -3.49%        |
| <u>101-040-52430</u>                           | Repairs & Maintenance Equipment | 632.93           | 570.72           | 62.21            | 9.83%          | 6,280.42          | 8,050.91          | -1,770.49        | -28.19%       |
| <u>101-040-52435</u>                           | Vehicle Maintenance & Repair    | 1,496.43         | 453.93           | 1,042.50         | 69.67%         | 2,296.03          | 4,864.11          | -2,568.08        | -111.85%      |
| <u>101-040-52438</u>                           | Building Repairs & Maintenance  | 6,467.53         | 15,717.83        | -9,250.30        | -143.03%       | 104,241.16        | 108,899.63        | -4,658.47        | -4.47%        |
| <u>101-040-52439</u>                           | Elevator Maintenance            | 1,957.02         | 2,023.40         | -66.38           | -3.39%         | 9,810.10          | 12,140.40         | -2,330.30        | -23.75%       |
| <u>101-040-52530</u>                           | Phone                           | 40.44            | 76.59            | -36.15           | -89.39%        | 267.07            | 366.13            | -99.06           | -37.09%       |

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                               |                                   | June Variance |               |               |            | YTD Variance |              |               |            |
|-----------------------------------------------|-----------------------------------|---------------|---------------|---------------|------------|--------------|--------------|---------------|------------|
|                                               |                                   | 2025          | 2026          | Favorable /   |            | 2025         | 2026         | Favorable /   |            |
|                                               |                                   | June Activity | June Activity | (Unfavorable) | Variance % | YTD Activity | YTD Activity | (Unfavorable) | Variance % |
| <u>101-040-53600</u>                          | Office Expense                    | 24.42         | 14.55         | 9.87          | 40.42%     | 648.59       | 87.35        | 561.24        | 86.53%     |
| <u>101-040-53610</u>                          | Custodian Supplies                | 3,675.06      | 6,517.20      | -2,842.14     | -77.34%    | 15,311.33    | 12,481.70    | 2,829.63      | 18.48%     |
| <u>101-040-53626</u>                          | Fuel Expense                      | 561.75        | 1,065.55      | -503.80       | -89.68%    | 3,337.37     | 5,137.21     | -1,799.84     | -53.93%    |
| <u>101-040-54750</u>                          | Equipment                         | 0.00          | 0.00          | 0.00          | 0.00%      | 2,443.39     | 17,453.80    | -15,010.41    | -614.33%   |
| Department 040 - Facilities Management Total: |                                   | 85,528.65     | 125,865.12    | -40,336.47    | -47.16%    | 555,330.00   | 608,449.86   | -53,119.86    | -9.57%     |
| Department: 050 - Sheriff                     |                                   |               |               |               |            |              |              |               |            |
| <u>101-050-51110</u>                          | Salary Elected Official-SHERIFF   | 10,055.38     | 10,224.86     | -169.48       | -1.69%     | 65,359.97    | 66,461.59    | -1,101.62     | -1.69%     |
| <u>101-050-51120</u>                          | Salary Other-Sheriff              | 397,591.62    | 467,346.48    | -69,754.86    | -17.54%    | 2,605,379.38 | 2,993,090.60 | -387,711.22   | -14.88%    |
| <u>101-050-51210</u>                          | Health Insurance                  | 43,225.76     | 69,438.88     | -26,213.12    | -60.64%    | 275,666.12   | 441,978.06   | -166,311.94   | -60.33%    |
| <u>101-050-51220</u>                          | FICA                              | 30,100.65     | 35,499.43     | -5,398.78     | -17.94%    | 197,580.25   | 227,359.05   | -29,778.80    | -15.07%    |
| <u>101-050-51230</u>                          | Lagers                            | 42,116.14     | 53,095.83     | -10,979.69    | -26.07%    | 276,427.34   | 336,019.28   | -59,591.94    | -21.56%    |
| <u>101-050-51232</u>                          | Sheriff Retirement Contribution   | 0.00          | 1,191.24      | -1,191.24     | 0.00%      | 0.00         | 9,837.44     | -9,837.44     | 0.00%      |
| <u>101-050-51250</u>                          | Unemployment Insurance            | 57.56         | 99.69         | -42.13        | -73.19%    | 2,708.68     | 1,914.86     | 793.82        | 29.31%     |
| <u>101-050-51260</u>                          | Workers' Compensation             | 0.00          | 18,732.93     | -18,732.93    | 0.00%      | 0.00         | 85,763.76    | -85,763.76    | 0.00%      |
| <u>101-050-51270</u>                          | Uniforms                          | 2,197.72      | 4,691.07      | -2,493.35     | -113.45%   | 20,183.18    | 20,405.51    | -222.33       | -1.10%     |
| <u>101-050-51280</u>                          | Staff Meals- Jail                 | 201.78        | 29.00         | 172.78        | 85.63%     | 1,029.60     | 275.32       | 754.28        | 73.26%     |
| <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%     | 365,833.80   | 377,418.55   | -11,584.75    | -3.17%     |
| <u>101-050-52351</u>                          | 287(g) Grant Expense              | 0.00          | 42,402.00     | -42,402.00    | 0.00%      | 0.00         | 60,694.03    | -60,694.03    | 0.00%      |
| <u>101-050-52430</u>                          | Repairs & Maintenance Equipment   | 2,267.47      | 374.57        | 1,892.90      | 83.48%     | 5,463.30     | 4,991.52     | 471.78        | 8.64%      |
| <u>101-050-52435</u>                          | Vehicle Maintenance & Repair      | 27,005.84     | 4,832.63      | 22,173.21     | 82.11%     | 85,288.80    | 104,024.71   | -18,735.91    | -21.97%    |
| <u>101-050-52502</u>                          | WARRANT, GUARD/TRANSPORT          | 6,325.00      | 5,025.00      | 1,300.00      | 20.55%     | 24,125.00    | 29,262.37    | -5,137.37     | -21.29%    |
| <u>101-050-52517</u>                          | Media Services                    | 0.00          | 1,250.00      | -1,250.00     | 0.00%      | 5,000.00     | 5,000.00     | 0.00          | 0.00%      |
| <u>101-050-52520</u>                          | Property & Liability Insurance    | 259,842.34    | 296,573.50    | -36,731.16    | -14.14%    | 359,842.34   | 296,573.50   | 63,268.84     | 17.58%     |
| <u>101-050-52525</u>                          | Vehicle Insurance                 | 161,816.67    | 180,371.82    | -18,555.15    | -11.47%    | 161,816.67   | 180,371.82   | -18,555.15    | -11.47%    |
| <u>101-050-52530</u>                          | Phone                             | 3,968.70      | 4,629.52      | -660.82       | -16.65%    | 30,735.73    | 31,206.73    | -471.00       | -1.53%     |
| <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                    | 3,491.70      | 5,179.55      | -1,687.85     | -48.34%    | 17,809.51    | 19,562.80    | -1,753.29     | -9.84%     |
| <u>101-050-53605</u>                          | Postage                           | 298.09        | 322.23        | -24.14        | -8.10%     | 1,173.82     | 1,477.38     | -303.56       | -25.86%    |
| <u>101-050-53610</u>                          | Enforcement Supplies              | 492.01        | 6,726.95      | -6,234.94     | -1,267.24% | 12,142.77    | 11,115.25    | 1,027.52      | 8.46%      |
| <u>101-050-53612</u>                          | Jail Supplies                     | 126.76        | 1,277.03      | -1,150.27     | -907.44%   | 8,303.63     | 16,945.27    | -8,641.64     | -104.07%   |
| <u>101-050-53616</u>                          | Other Grant Expense               | 8,250.00      | 0.00          | 8,250.00      | 100.00%    | 429,727.81   | 19,816.45    | 409,911.36    | 95.39%     |
| <u>101-050-53617</u>                          | Investigative Expense             | 348.00        | 434.94        | -86.94        | -24.98%    | 2,358.00     | 2,776.06     | -418.06       | -17.73%    |
| <u>101-050-53618</u>                          | Small Equipment                   | 228.77        | 4,389.65      | -4,160.88     | -1,818.80% | 20,827.18    | 26,518.94    | -5,691.76     | -27.33%    |
| <u>101-050-53626</u>                          | Fuel Expense                      | 16,072.63     | 22,505.76     | -6,433.13     | -40.03%    | 99,249.21    | 112,181.06   | -12,931.85    | -13.03%    |
| <u>101-050-53635</u>                          | Prisoner Food & Board             | 52,282.67     | 114,668.40    | -62,385.73    | -119.32%   | 256,496.67   | 333,483.97   | -76,987.30    | -30.01%    |
| <u>101-050-54700</u>                          | Buildings & Building Improvements | 550,085.20    | 0.00          | 550,085.20    | 100.00%    | 550,085.20   | 0.00         | 550,085.20    | 100.00%    |
| <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                 | 4,391.96      | 7,296.00      | -2,904.04     | -66.12%    | 38,119.36    | 136,488.92   | -98,369.56    | -258.06%   |
| <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                 | 12,469.44     | 0.00          | 12,469.44     | 100.00%    | 62,864.71    | 72,862.80    | -9,998.09     | -15.90%    |

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                              |                                     | 2025                | 2026                | June Variance                |                | 2025                | 2026                | YTD Variance                 |               |
|----------------------------------------------|-------------------------------------|---------------------|---------------------|------------------------------|----------------|---------------------|---------------------|------------------------------|---------------|
|                                              |                                     | June Activity       | June Activity       | Favorable /<br>(Unfavorable) | Variance %     | YTD Activity        | YTD Activity        | Favorable /<br>(Unfavorable) | Variance %    |
| <u>101-050-57509</u>                         | Fees for HB 2224                    | 2,660.00            | 2,890.00            | -230.00                      | -8.65%         | 11,818.50           | 15,592.00           | -3,773.50                    | -31.93%       |
| <b>Department 050 - Sheriff Total:</b>       |                                     | <b>1,698,942.16</b> | <b>1,424,788.21</b> | <b>274,153.95</b>            | <b>16.14%</b>  | <b>6,007,569.27</b> | <b>6,085,907.73</b> | <b>-78,338.46</b>            | <b>-1.30%</b> |
| <b>Department: 060 - Treasurer</b>           |                                     |                     |                     |                              |                |                     |                     |                              |               |
| <u>101-060-51110</u>                         | Salary Elected Official - TREASURER | 6,104.48            | 6,287.62            | -183.14                      | -3.00%         | 39,679.12           | 40,869.53           | -1,190.41                    | -3.00%        |
| <u>101-060-51120</u>                         | Salary Other - TREASURER OTHER      | 3,017.78            | 3,104.38            | -86.60                       | -2.87%         | 22,032.81           | 20,207.60           | 1,825.21                     | 8.28%         |
| <u>101-060-51210</u>                         | Health Insurance                    | 1,087.44            | 1,569.24            | -481.80                      | -44.31%        | 6,524.64            | 10,200.06           | -3,675.42                    | -56.33%       |
| <u>101-060-51220</u>                         | FICA                                | 639.78              | 662.47              | -22.69                       | -3.55%         | 4,372.57            | 4,308.34            | 64.23                        | 1.47%         |
| <u>101-060-51230</u>                         | Lagers                              | 1,094.67            | 1,145.81            | -51.14                       | -4.67%         | 5,816.49            | 7,451.33            | -1,634.84                    | -28.11%       |
| <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                | 20.23               | -20.23                       | 0.00%          | 0.00                | 90.86               | -90.86                       | 0.00%         |
| <u>101-060-52500</u>                         | Dues                                | 500.00              | 500.00              | 0.00                         | 0.00%          | 500.00              | 500.00              | 0.00                         | 0.00%         |
| <u>101-060-52530</u>                         | Phone                               | 0.00                | 63.42               | -63.42                       | 0.00%          | 245.59              | 210.26              | 35.33                        | 14.39%        |
| <u>101-060-53600</u>                         | Office Expense                      | 39.99               | 443.90              | -403.91                      | -1,010.03%     | 1,449.24            | 1,574.46            | -125.22                      | -8.64%        |
| <u>101-060-53605</u>                         | Postage                             | 122.13              | 282.09              | -159.96                      | -130.98%       | 888.56              | 1,087.18            | -198.62                      | -22.35%       |
| <b>Department 060 - Treasurer Total:</b>     |                                     | <b>12,606.27</b>    | <b>14,079.16</b>    | <b>-1,472.89</b>             | <b>-11.68%</b> | <b>81,534.09</b>    | <b>86,515.46</b>    | <b>-4,981.37</b>             | <b>-6.11%</b> |
| <b>Department: 070 - Collector</b>           |                                     |                     |                     |                              |                |                     |                     |                              |               |
| <u>101-070-51110</u>                         | Salary Elected Official - COLLECTOR | 6,104.48            | 6,287.62            | -183.14                      | -3.00%         | 39,679.12           | 40,869.53           | -1,190.41                    | -3.00%        |
| <u>101-070-51120</u>                         | Salary Other - COLLECTOR OTHER      | 15,102.65           | 14,257.80           | 844.85                       | 5.59%          | 96,688.60           | 96,392.73           | 295.87                       | 0.31%         |
| <u>101-070-51210</u>                         | Health Insurance                    | 2,174.88            | 3,923.10            | -1,748.22                    | -80.38%        | 13,049.28           | 25,500.15           | -12,450.87                   | -95.41%       |
| <u>101-070-51220</u>                         | FICA                                | 1,593.02            | 1,520.24            | 72.78                        | 4.57%          | 10,256.08           | 10,161.20           | 94.88                        | 0.93%         |
| <u>101-070-51230</u>                         | Lagers                              | 2,431.72            | 2,414.05            | 17.67                        | 0.73%          | 13,520.35           | 15,351.24           | -1,830.89                    | -13.54%       |
| <u>101-070-51250</u>                         | Unemployment Insurance              | 5.92                | 1.34                | 4.58                         | 77.36%         | 132.34              | 77.93               | 54.41                        | 41.11%        |
| <u>101-070-51260</u>                         | Workers' Compensation               | 0.00                | 43.84               | -43.84                       | 0.00%          | 0.00                | 203.27              | -203.27                      | 0.00%         |
| <u>101-070-52530</u>                         | Phone                               | 171.22              | 102.08              | 69.14                        | 40.38%         | 685.12              | 510.77              | 174.35                       | 25.45%        |
| <u>101-070-53605</u>                         | Postage                             | 134.92              | 321.18              | -186.26                      | -138.05%       | 11,881.17           | 9,963.74            | 1,917.43                     | 16.14%        |
| <b>Department 070 - Collector Total:</b>     |                                     | <b>27,718.81</b>    | <b>28,871.25</b>    | <b>-1,152.44</b>             | <b>-4.16%</b>  | <b>185,892.06</b>   | <b>199,030.56</b>   | <b>-13,138.50</b>            | <b>-7.07%</b> |
| <b>Department: 090 - Recorder</b>            |                                     |                     |                     |                              |                |                     |                     |                              |               |
| <u>101-090-51110</u>                         | Salary Elected Official - RECORDER  | 6,104.48            | 6,287.62            | -183.14                      | -3.00%         | 39,679.12           | 40,869.53           | -1,190.41                    | -3.00%        |
| <u>101-090-51120</u>                         | Salary Other - RECORDER OTHER       | 10,655.73           | 10,945.42           | -289.69                      | -2.72%         | 71,498.20           | 70,752.55           | 745.65                       | 1.04%         |
| <u>101-090-51210</u>                         | Health Insurance                    | 2,174.88            | 3,138.48            | -963.60                      | -44.31%        | 11,823.37           | 20,400.12           | -8,576.75                    | -72.54%       |
| <u>101-090-51220</u>                         | FICA                                | 1,247.30            | 1,285.78            | -38.48                       | -3.09%         | 8,307.23            | 8,331.32            | -24.09                       | -0.29%        |
| <u>101-090-51230</u>                         | Lagers                              | 1,836.23            | 1,942.38            | -106.15                      | -5.78%         | 12,204.42           | 12,615.94           | -411.52                      | -3.37%        |
| <u>101-090-51250</u>                         | Unemployment Insurance              | 2.51                | 2.31                | 0.20                         | 7.97%          | 103.21              | 61.96               | 41.25                        | 39.97%        |
| <u>101-090-51260</u>                         | Workers' Compensation               | 0.00                | 36.53               | -36.53                       | 0.00%          | 0.00                | 164.45              | -164.45                      | 0.00%         |
| <b>Department 090 - Recorder Total:</b>      |                                     | <b>22,021.13</b>    | <b>23,638.52</b>    | <b>-1,617.39</b>             | <b>-7.34%</b>  | <b>143,615.55</b>   | <b>153,195.87</b>   | <b>-9,580.32</b>             | <b>-6.67%</b> |
| <b>Department: 110 - Consolidated Courts</b> |                                     |                     |                     |                              |                |                     |                     |                              |               |
| <u>101-110-52302</u>                         | Guardian Ad Litem Fees              | 1,950.00            | 1,744.00            | 206.00                       | 10.56%         | 8,777.10            | 10,608.52           | -1,831.42                    | -20.87%       |
| <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                                | 500.00              | 500.00              | 0.00                         | 0.00%          | 1,478.95            | 3,028.95            | -1,550.00                    | -104.80%      |
| <u>101-110-52515</u>                         | Jury Expense                        | 5,488.36            | 4,030.11            | 1,458.25                     | 26.57%         | 20,940.96           | 19,883.30           | 1,057.66                     | 5.05%         |
| <u>101-110-52517</u>                         | Pretrial Services                   | 10,327.15           | 14,253.00           | -3,925.85                    | -38.01%        | 62,349.70           | 81,646.40           | -19,296.70                   | -30.95%       |

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                                               |                                      | 2025          | 2026          | June Variance                |            | 2025         | 2026         | YTD Variance                 |            |
|---------------------------------------------------------------|--------------------------------------|---------------|---------------|------------------------------|------------|--------------|--------------|------------------------------|------------|
|                                                               |                                      | June Activity | June Activity | Favorable /<br>(Unfavorable) | Variance % | YTD Activity | YTD Activity | Favorable /<br>(Unfavorable) | Variance % |
| <u>101-110-52530</u>                                          | Phone                                | 1,061.33      | 823.69        | 237.64                       | 22.39%     | 6,369.73     | 4,404.19     | 1,965.54                     | 30.86%     |
| <u>101-110-52580</u>                                          | Mileage                              | 137.55        | 0.00          | 137.55                       | 100.00%    | 1,332.45     | 769.65       | 562.80                       | 42.24%     |
| <u>101-110-52590</u>                                          | Training                             | 1,783.00      | 1,075.00      | 708.00                       | 39.71%     | 8,581.31     | 6,590.51     | 1,990.80                     | 23.20%     |
| <u>101-110-53600</u>                                          | Office Expense                       | 1,917.25      | 4,153.78      | -2,236.53                    | -116.65%   | 18,452.72    | 22,674.42    | -4,221.70                    | -22.88%    |
| <u>101-110-53605</u>                                          | Postage                              | 1,028.90      | 2,069.90      | -1,041.00                    | -101.18%   | 6,061.33     | 8,380.88     | -2,319.55                    | -38.27%    |
| <u>101-110-53618</u>                                          | Small Equipment                      | 131.02        | 188.66        | -57.64                       | -43.99%    | 4,777.40     | 1,097.29     | 3,680.11                     | 77.03%     |
| <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          | 2,870.50      | -2,870.50                    | 0.00%      | 0.00         | 3,928.42     | -3,928.42                    | 0.00%      |
| Department 110 - Consolidated Courts Total:                   |                                      | 24,324.56     | 31,708.64     | -7,384.08                    | -30.36%    | 145,902.65   | 174,225.35   | -28,322.70                   | -19.41%    |
| 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%    | 4,800.00     | 7,200.00     | -2,400.00                    | -50.00%    |
| <u>101-121-52302</u>                                          | Guardian Ad Litem Fees               | 3,333.00      | 3,333.00      | 0.00                         | 0.00%      | 19,998.00    | 19,998.00    | 0.00                         | 0.00%      |
| <u>101-121-52303</u>                                          | Legal Fees - Status/Delinquency      | 1,213.33      | 1,213.33      | 0.00                         | 0.00%      | 7,279.98     | 7,279.98     | 0.00                         | 0.00%      |
| <u>101-121-52304</u>                                          | Legal Fees-Other Juvenile            | 7,992.00      | 9,878.00      | -1,886.00                    | -23.60%    | 50,081.00    | 67,924.00    | -17,843.00                   | -35.63%    |
| <u>101-121-52310</u>                                          | Consultant                           | 2,156.70      | 2,288.20      | -131.50                      | -6.10%     | 13,050.05    | 13,750.90    | -700.85                      | -5.37%     |
| <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                                | 97.70         | 58.19         | 39.51                        | 40.44%     | 586.39       | 349.38       | 237.01                       | 40.42%     |
| <u>101-121-52590</u>                                          | Training                             | 0.00          | 0.00          | 0.00                         | 0.00%      | 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                              | 31.74         | 41.28         | -9.54                        | -30.06%    | 167.95       | 86.42        | 81.53                        | 48.54%     |
| Department 121 - 38th Circuit Associate Division No. 1 Total: |                                      | 15,624.47     | 18,012.00     | -2,387.53                    | -15.28%    | 96,776.73    | 117,259.74   | -20,483.01                   | -21.17%    |
| 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                                | 122.12        | 72.73         | 49.39                        | 40.44%     | 732.98       | 436.72       | 296.26                       | 40.42%     |
| <u>101-122-52580</u>                                          | Mileage                              | 0.00          | 0.00          | 0.00                         | 0.00%      | 106.11       | 0.00         | 106.11                       | 100.00%    |
| <u>101-122-52590</u>                                          | Training                             | 0.00          | 0.00          | 0.00                         | 0.00%      | 0.00         | 0.00         | 0.00                         | 0.00%      |
| <u>101-122-53600</u>                                          | Office Expense                       | 0.00          | 16.89         | -16.89                       | 0.00%      | 297.21       | 16.89        | 280.32                       | 94.32%     |
| <u>101-122-53605</u>                                          | Postage                              | 8.97          | 0.00          | 8.97                         | 100.00%    | 18.57        | 0.00         | 18.57                        | 100.00%    |
| Department 122 - 38th Circuit Associate Division No. 2 Total: |                                      | 131.09        | 89.62         | 41.47                        | 31.63%     | 1,564.87     | 972.06       | 592.81                       | 37.88%     |
| Department: 130 - Public Administrator                        |                                      |               |               |                              |            |              |              |                              |            |
| <u>101-130-51110</u>                                          | Salary Elected Official - PUBLIC ADM | 6,104.48      | 6,287.62      | -183.14                      | -3.00%     | 39,679.12    | 40,869.53    | -1,190.41                    | -3.00%     |
| <u>101-130-51120</u>                                          | Salary Other - PUBLIC ADM. OTHER     | 5,369.39      | 1,895.84      | 3,473.55                     | 64.69%     | 29,664.73    | 27,948.57    | 1,716.16                     | 5.79%      |
| <u>101-130-51210</u>                                          | Health Insurance                     | 1,631.16      | 784.62        | 846.54                       | 51.90%     | 5,980.92     | 7,061.58     | -1,080.66                    | -18.07%    |
| <u>101-130-51220</u>                                          | FICA                                 | 818.61        | 566.11        | 252.50                       | 30.84%     | 5,042.66     | 4,870.19     | 172.47                       | 3.42%      |
| <u>101-130-51230</u>                                          | Lagers                               | 1,068.07      | 998.38        | 69.69                        | 6.52%      | 6,979.23     | 7,401.34     | -422.11                      | -6.05%     |
| <u>101-130-51250</u>                                          | Unemployment Insurance               | 6.16          | 0.00          | 6.16                         | 100.00%    | 50.69        | 30.09        | 20.60                        | 40.64%     |
| <u>101-130-51260</u>                                          | Workers' Compensation                | 0.00          | 24.17         | -24.17                       | 0.00%      | 0.00         | 107.03       | -107.03                      | 0.00%      |
| <u>101-130-52430</u>                                          | Repairs & Maintenance Equipment      | 0.00          | 197.55        | -197.55                      | 0.00%      | 247.05       | 1,143.57     | -896.52                      | -362.89%   |
| <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                                | 138.14        | 134.78        | 3.36                         | 2.43%      | 809.57       | 628.30       | 181.27                       | 22.39%     |
| <u>101-130-52590</u>                                          | Training                             | 0.00          | 0.00          | 0.00                         | 0.00%      | 375.57       | 800.00       | -424.43                      | -113.01%   |

## Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                                     |                                       | 2025              | 2026              | June Variance                |               | 2025                | 2026                | YTD Variance                 |               |
|-----------------------------------------------------|---------------------------------------|-------------------|-------------------|------------------------------|---------------|---------------------|---------------------|------------------------------|---------------|
|                                                     |                                       | June Activity     | June Activity     | Favorable /<br>(Unfavorable) | Variance %    | YTD Activity        | YTD Activity        | Favorable /<br>(Unfavorable) | Variance %    |
| <u>101-130-53600</u>                                | Office Expense                        | 60.59             | 54.22             | 6.37                         | 10.51%        | 1,623.77            | 3,041.19            | -1,417.42                    | -87.29%       |
| <u>101-130-53605</u>                                | Postage                               | 63.60             | 141.58            | -77.98                       | -122.61%      | 450.96              | 588.93              | -137.97                      | -30.59%       |
| <u>101-130-53626</u>                                | Fuel Expense                          | 0.00              | 85.95             | -85.95                       | 0.00%         | 303.15              | 393.11              | -89.96                       | -29.68%       |
| <b>Department 130 - Public Administrator Total:</b> |                                       | <b>15,260.20</b>  | <b>11,170.82</b>  | <b>4,089.38</b>              | <b>26.80%</b> | <b>93,553.42</b>    | <b>94,883.43</b>    | <b>-1,330.01</b>             | <b>-1.42%</b> |
| <b>Department: 140 - Prosecuting Attorney</b>       |                                       |                   |                   |                              |               |                     |                     |                              |               |
| <u>101-140-51110</u>                                | Salary Elected Official - PROSECUTIN  | 12,569.24         | 12,781.08         | -211.84                      | -1.69%        | 81,700.06           | 83,077.02           | -1,376.96                    | -1.69%        |
| <u>101-140-51120</u>                                | Salary Other - PROSECUTING ATTORN     | 128,394.13        | 114,268.81        | 14,125.32                    | 11.00%        | 822,552.25          | 750,321.33          | 72,230.92                    | 8.78%         |
| <u>101-140-51210</u>                                | Health Insurance                      | 13,049.28         | 16,477.02         | -3,427.74                    | -26.27%       | 73,402.20           | 110,239.11          | -36,836.91                   | -50.19%       |
| <u>101-140-51220</u>                                | FICA                                  | 10,324.01         | 9,336.78          | 987.23                       | 9.56%         | 66,444.49           | 61,210.27           | 5,234.22                     | 7.88%         |
| <u>101-140-51230</u>                                | Lagers                                | 15,996.05         | 14,996.87         | 999.18                       | 6.25%         | 103,488.34          | 96,357.63           | 7,130.71                     | 6.89%         |
| <u>101-140-51232</u>                                | PACAR Retirement                      | 1,292.00          | 1,292.00          | 0.00                         | 0.00%         | 7,752.00            | 7,752.00            | 0.00                         | 0.00%         |
| <u>101-140-51250</u>                                | Unemployment Insurance                | 2.15              | 1.09              | 1.06                         | 49.30%        | 687.74              | 417.40              | 270.34                       | 39.31%        |
| <u>101-140-51260</u>                                | Workers' Compensation                 | 0.00              | 668.23            | -668.23                      | 0.00%         | 0.00                | 3,028.82            | -3,028.82                    | 0.00%         |
| <u>101-140-52345</u>                                | Witness & Reporter Expense            | 7,663.34          | 1,391.00          | 6,272.34                     | 81.85%        | 18,672.25           | 9,186.24            | 9,486.01                     | 50.80%        |
| <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                                 | 1,234.04          | 1,093.42          | 140.62                       | 11.40%        | 7,405.83            | 5,432.38            | 1,973.45                     | 26.65%        |
| <u>101-140-53600</u>                                | Office Expense                        | 826.41            | 1,736.97          | -910.56                      | -110.18%      | 7,791.59            | 6,327.52            | 1,464.07                     | 18.79%        |
| <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                   | 0.00              | 0.00              | 0.00                         | 0.00%         | 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%        |
| <b>Department 140 - Prosecuting Attorney Total:</b> |                                       | <b>191,350.65</b> | <b>174,043.27</b> | <b>17,307.38</b>             | <b>9.04%</b>  | <b>1,235,427.61</b> | <b>1,167,812.92</b> | <b>67,614.69</b>             | <b>5.47%</b>  |
| <b>Department: 150 - Juvenile Office</b>            |                                       |                   |                   |                              |               |                     |                     |                              |               |
| <u>101-150-51120</u>                                | Salary Other - JUVENILE               | 11,326.40         | 28,972.72         | -17,646.32                   | -155.80%      | 92,118.02           | 168,199.97          | -76,081.95                   | -82.59%       |
| <u>101-150-51130</u>                                | Contract Labor                        | 350.00            | 0.00              | 350.00                       | 100.00%       | 350.00              | 0.00                | 350.00                       | 100.00%       |
| <u>101-150-51210</u>                                | Health Insurance                      | 1,631.16          | 3,923.10          | -2,291.94                    | -140.51%      | 12,505.56           | 22,753.98           | -10,248.42                   | -81.95%       |
| <u>101-150-51220</u>                                | FICA                                  | 808.80            | 2,095.19          | -1,286.39                    | -159.05%      | 6,679.23            | 12,189.14           | -5,509.91                    | -82.49%       |
| <u>101-150-51230</u>                                | Lagers                                | 1,324.12          | 2,374.29          | -1,050.17                    | -79.31%       | 10,657.45           | 15,941.01           | -5,283.56                    | -49.58%       |
| <u>101-150-51250</u>                                | Unemployment Insurance                | 0.00              | 0.49              | -0.49                        | 0.00%         | 100.30              | 102.53              | -2.23                        | -2.22%        |
| <u>101-150-51260</u>                                | Workers' Compensation                 | 0.00              | 949.80            | -949.80                      | 0.00%         | 0.00                | 3,293.43            | -3,293.43                    | 0.00%         |
| <u>101-150-51270</u>                                | Uniforms                              | 1,770.98          | 1,226.73          | 544.25                       | 30.73%        | 2,454.85            | 15,268.23           | -12,813.38                   | -521.96%      |
| <u>101-150-52300</u>                                | Legal Fees                            | 2,500.00          | 0.00              | 2,500.00                     | 100.00%       | 15,361.00           | 15,000.00           | 361.00                       | 2.35%         |
| <u>101-150-52320</u>                                | Testing, Evaluation & Counseling Serv | 0.00              | 650.00            | -650.00                      | 0.00%         | 8,365.00            | 6,190.00            | 2,175.00                     | 26.00%        |
| <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                                  | 600.00            | 0.00              | 600.00                       | 100.00%       | 600.00              | 410.00              | 190.00                       | 31.67%        |
| <u>101-150-52530</u>                                | Phone                                 | 1,082.53          | 1,262.27          | -179.74                      | -16.60%       | 6,495.97            | 5,925.40            | 570.57                       | 8.78%         |
| <u>101-150-52585</u>                                | Travel                                | 0.00              | 0.00              | 0.00                         | 0.00%         | 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                        | 758.59            | 1,133.49          | -374.90                      | -49.42%       | 4,399.85            | 7,519.83            | -3,119.98                    | -70.91%       |

## Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                                       |                                       | 2025             | 2026             | June Variance     |                | 2025              | 2026              | YTD Variance       |                |
|-------------------------------------------------------|---------------------------------------|------------------|------------------|-------------------|----------------|-------------------|-------------------|--------------------|----------------|
|                                                       |                                       | June Activity    | June Activity    | Favorable /       | Variance %     | YTD Activity      | YTD Activity      | Favorable /        | Variance %     |
|                                                       |                                       |                  |                  | (Unfavorable)     |                |                   |                   | (Unfavorable)      |                |
| <u>101-150-53605</u>                                  | Postage                               | 133.86           | 74.00            | 59.86             | 44.72%         | 314.64            | 281.20            | 33.44              | 10.63%         |
| <u>101-150-53626</u>                                  | Fuel Expense                          | 472.21           | 651.99           | -179.78           | -38.07%        | 2,991.95          | 3,102.68          | -110.73            | -3.70%         |
| <u>101-150-57505</u>                                  | Juvenile Detention Fund               | 8,457.75         | 8,457.75         | 0.00              | 0.00%          | 50,746.50         | 50,746.50         | 0.00               | 0.00%          |
| <b>Department 150 - Juvenile Office Total:</b>        |                                       | <b>31,216.40</b> | <b>51,771.82</b> | <b>-20,555.42</b> | <b>-65.85%</b> | <b>224,927.25</b> | <b>333,208.98</b> | <b>-108,281.73</b> | <b>-48.14%</b> |
| <b>Department: 160 - Coroner</b>                      |                                       |                  |                  |                   |                |                   |                   |                    |                |
| <u>101-160-51110</u>                                  | Salary Elected Official - CORONER     | 5,956.16         | 6,134.84         | -178.68           | -3.00%         | 38,715.04         | 39,876.46         | -1,161.42          | -3.00%         |
| <u>101-160-51130</u>                                  | Contract Services                     | 750.00           | 1,050.00         | -300.00           | -40.00%        | 5,100.00          | 6,300.00          | -1,200.00          | -23.53%        |
| <u>101-160-51210</u>                                  | Health Insurance                      | 543.72           | 784.62           | -240.90           | -44.31%        | 3,262.32          | 5,100.03          | -1,837.71          | -56.33%        |
| <u>101-160-51220</u>                                  | FICA                                  | 417.26           | 436.18           | -18.92            | -4.53%         | 2,731.38          | 2,835.17          | -103.79            | -3.80%         |
| <u>101-160-51230</u>                                  | Lagers                                | 714.74           | 748.46           | -33.72            | -4.72%         | 4,645.81          | 4,864.99          | -219.18            | -4.72%         |
| <u>101-160-51260</u>                                  | Workers' Compensation                 | 0.00             | 26.41            | -26.41            | 0.00%          | 0.00              | 117.95            | -117.95            | 0.00%          |
| <u>101-160-52435</u>                                  | Vehicle Maintenance & Repair          | 0.00             | 300.88           | -300.88           | 0.00%          | 0.00              | 370.13            | -370.13            | 0.00%          |
| <u>101-160-52515</u>                                  | Inquest & Autopsy Expense             | 0.00             | 0.00             | 0.00              | 0.00%          | 40,354.00         | 17,200.00         | 23,154.00          | 57.38%         |
| <u>101-160-52530</u>                                  | Phone                                 | 89.54            | 76.59            | 12.95             | 14.46%         | 291.74            | 278.92            | 12.82              | 4.39%          |
| <u>101-160-52588</u>                                  | Transport & Removal                   | 350.00           | 0.00             | 350.00            | 100.00%        | 550.00            | 400.00            | 150.00             | 27.27%         |
| <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                          | 60.24            | 37.67            | 22.57             | 37.47%         | 202.82            | 252.20            | -49.38             | -24.35%        |
| <b>Department 160 - Coroner Total:</b>                |                                       | <b>8,881.66</b>  | <b>9,595.65</b>  | <b>-713.99</b>    | <b>-8.04%</b>  | <b>96,953.11</b>  | <b>79,795.85</b>  | <b>17,157.26</b>   | <b>17.70%</b>  |
| <b>Department: 170 - County Misc &amp; Operations</b> |                                       |                  |                  |                   |                |                   |                   |                    |                |
| <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 | 436.00           | 150.00           | 286.00            | 65.60%         | 3,090.00          | 1,482.00          | 1,608.00           | 52.04%         |
| <u>101-170-52300</u>                                  | Legal Fees                            | 0.00             | 45.00            | -45.00            | 0.00%          | 5,674.60          | 2,755.50          | 2,919.10           | 51.44%         |
| <u>101-170-52301</u>                                  | County Counselor                      | 10,416.67        | 10,416.67        | 0.00              | 0.00%          | 62,500.02         | 62,500.02         | 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         | 2,264.56         | 40,852.79        | -38,588.23        | -1,704.01%     | 77,283.19         | 98,224.74         | -20,941.55         | -27.10%        |
| <u>101-170-52432</u>                                  | Computer Software                     | 10,796.70        | 56,505.69        | -45,708.99        | -423.36%       | 103,708.51        | 109,869.34        | -6,160.83          | -5.94%         |
| <u>101-170-52435</u>                                  | Vehicle/Equipment Maintenance & R     | 5,139.29         | 0.00             | 5,139.29          | 100.00%        | 12,438.94         | 5,315.25          | 7,123.69           | 57.27%         |
| <u>101-170-52500</u>                                  | Organizational Dues                   | 10,572.49        | 10,736.99        | -164.50           | -1.56%         | 25,372.49         | 25,911.86         | -539.37            | -2.13%         |
| <u>101-170-52515</u>                                  | Fraud Tracking                        | 0.00             | -1,106.44        | 1,106.44          | 0.00%          | 0.00              | -152,279.88       | 152,279.88         | 0.00%          |
| <u>101-170-52516</u>                                  | Employee Health Services              | 0.00             | 20,204.17        | -20,204.17        | 0.00%          | 0.00              | 20,204.17         | -20,204.17         | 0.00%          |
| <u>101-170-52520</u>                                  | Property & Liability Insurance        | 167,262.66       | 189,965.75       | -22,703.09        | -13.57%        | 167,262.66        | 189,965.75        | -22,703.09         | -13.57%        |
| <u>101-170-52525</u>                                  | Vehicle Insurance                     | 25,660.69        | 28,804.35        | -3,143.66         | -12.25%        | 25,660.69         | 28,804.35         | -3,143.66          | -12.25%        |
| <u>101-170-52530</u>                                  | Phone & Internet                      | 11,463.96        | 10,132.26        | 1,331.70          | 11.62%         | 68,268.81         | 80,945.41         | -12,676.60         | -18.57%        |
| <u>101-170-52540</u>                                  | Publication Costs                     | 66.15            | 490.31           | -424.16           | -641.21%       | 2,825.32          | 3,624.89          | -799.57            | -28.30%        |
| <u>101-170-53618</u>                                  | Small Equipment                       | 377.96           | 0.00             | 377.96            | 100.00%        | 377.96            | 0.00              | 377.96             | 100.00%        |
| <u>101-170-54700</u>                                  | Land, Bldgs & Improvements            | -60,995.63       | 0.00             | -60,995.63        | -100.00%       | 81,819.97         | 0.00              | 81,819.97          | 100.00%        |
| <u>101-170-54750</u>                                  | Equipment                             | 0.00             | 7,164.45         | -7,164.45         | 0.00%          | 0.00              | 15,536.95         | -15,536.95         | 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%          |

## Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                                             |                                    | 2025              | 2026              | June Variance                |                 | 2025              | 2026              | YTD Variance                 |               |
|-------------------------------------------------------------|------------------------------------|-------------------|-------------------|------------------------------|-----------------|-------------------|-------------------|------------------------------|---------------|
|                                                             |                                    | June Activity     | June Activity     | Favorable /<br>(Unfavorable) | Variance %      | YTD Activity      | YTD Activity      | Favorable /<br>(Unfavorable) | Variance %    |
| <u>101-170-57506</u>                                        | ELECTIONS                          | 0.00              | 57,722.30         | -57,722.30                   | 0.00%           | 32,076.85         | 89,139.70         | -57,062.85                   | -177.89%      |
| <u>101-170-57815</u>                                        | Emp Benefits Over (Under) Deducted | 12,909.70         | 0.00              | 12,909.70                    | 100.00%         | 12,909.70         | 0.00              | 12,909.70                    | 100.00%       |
| <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          | 17,191.86         | 0.00              | 17,191.86                    | 100.00%         | 24,991.86         | 6,966.60          | 18,025.26                    | 72.12%        |
| <b>Department 170 - County Misc &amp; Operations Total:</b> |                                    | <b>213,563.06</b> | <b>432,084.29</b> | <b>-218,521.23</b>           | <b>-102.32%</b> | <b>776,349.66</b> | <b>656,722.00</b> | <b>119,627.66</b>            | <b>15.41%</b> |
| <b>Department: 180 - University Extension</b>               |                                    |                   |                   |                              |                 |                   |                   |                              |               |
| <u>101-180-52515</u>                                        | Extension Office Expense           | 6,870.83          | 4,637.01          | 2,233.82                     | 32.51%          | 41,224.98         | 38,702.26         | 2,522.72                     | 6.12%         |
| <b>Department 180 - University Extension Total:</b>         |                                    | <b>6,870.83</b>   | <b>4,637.01</b>   | <b>2,233.82</b>              | <b>32.51%</b>   | <b>41,224.98</b>  | <b>38,702.26</b>  | <b>2,522.72</b>              | <b>6.12%</b>  |
| <b>Department: 190 - Emergency Management</b>               |                                    |                   |                   |                              |                 |                   |                   |                              |               |
| <u>101-190-51120</u>                                        | Salary Other - EMERGENCY MGT.      | 12,464.28         | 13,220.72         | -756.44                      | -6.07%          | 81,402.94         | 86,125.87         | -4,722.93                    | -5.80%        |
| <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%       |
| <u>101-190-51210</u>                                        | Health Insurance                   | 1,631.16          | 2,353.86          | -722.70                      | -44.31%         | 9,786.96          | 15,300.09         | -5,513.13                    | -56.33%       |
| <u>101-190-51220</u>                                        | FICA                               | 903.67            | 933.49            | -29.82                       | -3.30%          | 5,930.09          | 6,082.25          | -152.16                      | -2.57%        |
| <u>101-190-51230</u>                                        | Lagers                             | 1,495.71          | 1,612.93          | -117.22                      | -7.84%          | 9,762.91          | 10,498.20         | -735.29                      | -7.53%        |
| <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              | 287.75            | -287.75                      | 0.00%           | 0.00              | 1,277.40          | -1,277.40                    | 0.00%         |
| <u>101-190-52430</u>                                        | Repairs & Maintenance Equipment    | 71.30             | 0.00              | 71.30                        | 100.00%         | 642.53            | 1,070.89          | -428.36                      | -66.67%       |
| <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                              | 495.75            | 568.05            | -72.30                       | -14.58%         | 2,975.11          | 2,447.70          | 527.41                       | 17.73%        |
| <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                     | 66.31             | 304.64            | -238.33                      | -359.42%        | 4,304.01          | 4,151.84          | 152.17                       | 3.54%         |
| <u>101-190-53605</u>                                        | Postage                            | 0.00              | 2.72              | -2.72                        | 0.00%           | 0.00              | 32.72             | -32.72                       | 0.00%         |
| <u>101-190-53616</u>                                        | Other Grant Expense                | 0.00              | 8,775.17          | -8,775.17                    | 0.00%           | 15,458.10         | 8,775.17          | 6,682.93                     | 43.23%        |
| <u>101-190-53618</u>                                        | Small Equipment                    | 0.00              | 0.00              | 0.00                         | 0.00%           | 0.00              | 1,308.63          | -1,308.63                    | 0.00%         |
| <u>101-190-53626</u>                                        | Fuel Expense                       | 217.89            | 313.66            | -95.77                       | -43.95%         | 1,158.03          | 1,348.90          | -190.87                      | -16.48%       |
| <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              | 0.00              | 0.00                         | 0.00%           | 0.00              | 1,345.00          | -1,345.00                    | 0.00%         |
| <u>101-190-54752</u>                                        | Vehicle Purchases                  | 0.00              | 0.00              | 0.00                         | 0.00%           | 0.00              | 2,000.00          | -2,000.00                    | 0.00%         |
| <b>Department 190 - Emergency Management Total:</b>         |                                    | <b>17,346.07</b>  | <b>28,372.99</b>  | <b>-11,026.92</b>            | <b>-63.57%</b>  | <b>156,799.59</b> | <b>159,633.16</b> | <b>-2,833.57</b>             | <b>-1.81%</b> |
| <b>Department: 200 - Planning &amp; Development</b>         |                                    |                   |                   |                              |                 |                   |                   |                              |               |
| <u>101-200-51120</u>                                        | Salary Other - P & D               | 22,560.37         | 17,883.62         | 4,676.75                     | 20.73%          | 146,869.55        | 117,245.25        | 29,624.30                    | 20.17%        |
| <u>101-200-51210</u>                                        | Health Insurance                   | 2,827.34          | 3,162.03          | -334.69                      | -11.84%         | 16,420.33         | 20,572.79         | -4,152.46                    | -25.29%       |
| <u>101-200-51220</u>                                        | FICA                               | 1,701.52          | 1,358.43          | 343.09                       | 20.16%          | 11,093.58         | 8,906.45          | 2,187.13                     | 19.72%        |
| <u>101-200-51230</u>                                        | Lagers                             | 2,174.81          | 2,181.81          | -7.00                        | -0.32%          | 14,163.50         | 14,303.99         | -140.49                      | -0.99%        |
| <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              | 184.90            | -184.90                      | 0.00%           | 0.00              | 943.77            | -943.77                      | 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                            | 0.00              | 0.00              | 0.00                         | 0.00%           | 1,000.00          | 1,000.00          | 0.00                         | 0.00%         |

## Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                                           |                                   | 2025             | 2026             | June Variance                |               | 2025              | 2026              | YTD Variance                 |               |
|-----------------------------------------------------------|-----------------------------------|------------------|------------------|------------------------------|---------------|-------------------|-------------------|------------------------------|---------------|
|                                                           |                                   | June Activity    | June Activity    | Favorable /<br>(Unfavorable) | Variance %    | YTD Activity      | YTD Activity      | Favorable /<br>(Unfavorable) | Variance %    |
| <u>101-200-52530</u>                                      | Phone                             | 202.57           | 179.33           | 23.24                        | 11.47%        | 1,044.98          | 945.70            | 99.28                        | 9.50%         |
| <u>101-200-52590</u>                                      | Training                          | 0.00             | 995.00           | -995.00                      | 0.00%         | 0.00              | 995.00            | -995.00                      | 0.00%         |
| <u>101-200-53600</u>                                      | Office Expense                    | 381.13           | 904.04           | -522.91                      | -137.20%      | 2,636.73          | 2,272.12          | 364.61                       | 13.83%        |
| <u>101-200-53605</u>                                      | Postage                           | 0.00             | 641.20           | -641.20                      | 0.00%         | 2,847.58          | 2,151.25          | 696.33                       | 24.45%        |
| <u>101-200-53618</u>                                      | Small Equipment                   | 0.00             | 0.00             | 0.00                         | 0.00%         | 0.00              | 0.00              | 0.00                         | 0.00%         |
| <u>101-200-53626</u>                                      | Fuel Expense                      | 29.72            | 0.00             | 29.72                        | 100.00%       | 53.09             | 0.00              | 53.09                        | 100.00%       |
| <b>Department 200 - Planning &amp; Development Total:</b> |                                   | <b>29,877.46</b> | <b>27,490.36</b> | <b>2,387.10</b>              | <b>7.99%</b>  | <b>207,489.85</b> | <b>176,572.26</b> | <b>30,917.59</b>             | <b>14.90%</b> |
| <b>Department: 210 - Auditor</b>                          |                                   |                  |                  |                              |               |                   |                   |                              |               |
| <u>101-210-51110</u>                                      | Salary Elected Official - AUDITOR | 6,104.48         | 6,287.62         | -183.14                      | -3.00%        | 39,679.12         | 40,869.53         | -1,190.41                    | -3.00%        |
| <u>101-210-51120</u>                                      | Salary Other - AUDITOR            | 4,839.41         | 5,210.37         | -370.96                      | -7.67%        | 31,544.52         | 33,773.37         | -2,228.85                    | -7.07%        |
| <u>101-210-51210</u>                                      | Health Insurance                  | 543.72           | 784.62           | -240.90                      | -44.31%       | 3,262.32          | 5,100.03          | -1,837.71                    | -56.33%       |
| <u>101-210-51220</u>                                      | FICA                              | 814.75           | 855.70           | -40.95                       | -5.03%        | 5,313.92          | 5,554.86          | -240.94                      | -4.53%        |
| <u>101-210-51230</u>                                      | Lagers                            | 1,313.27         | 1,402.75         | -89.48                       | -6.81%        | 8,546.85          | 9,106.38          | -559.53                      | -6.55%        |
| <u>101-210-51250</u>                                      | Unemployment Insurance            | 3.48             | 1.00             | 2.48                         | 71.26%        | 50.14             | 31.71             | 18.43                        | 36.76%        |
| <u>101-210-51260</u>                                      | Workers' Compensation             | 0.00             | 24.73            | -24.73                       | 0.00%         | 0.00              | 109.63            | -109.63                      | 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                             | 113.28           | 80.98            | 32.30                        | 28.51%        | 679.83            | 543.08            | 136.75                       | 20.12%        |
| <u>101-210-52580</u>                                      | Mileage                           | 0.00             | 0.00             | 0.00                         | 0.00%         | 618.10            | 796.83            | -178.73                      | -28.92%       |
| <u>101-210-52590</u>                                      | Training                          | 845.00           | 0.00             | 845.00                       | 100.00%       | 2,154.87          | 1,550.04          | 604.83                       | 28.07%        |
| <u>101-210-53600</u>                                      | Office Expense                    | 124.64           | 410.26           | -285.62                      | -229.16%      | 1,348.61          | 2,370.63          | -1,022.02                    | -75.78%       |
| <u>101-210-53605</u>                                      | Postage                           | 0.00             | 0.00             | 0.00                         | 0.00%         | 84.18             | 54.76             | 29.42                        | 34.95%        |
| <b>Department 210 - Auditor Total:</b>                    |                                   | <b>14,702.03</b> | <b>15,058.03</b> | <b>-356.00</b>               | <b>-2.42%</b> | <b>93,432.46</b>  | <b>100,010.85</b> | <b>-6,578.39</b>             | <b>-7.04%</b> |
| <b>Department: 230 - Recycle</b>                          |                                   |                  |                  |                              |               |                   |                   |                              |               |
| <u>101-230-51120</u>                                      | Salary Other - RECYCLE            | 6,190.62         | 0.00             | 6,190.62                     | 100.00%       | 40,059.03         | 20,652.56         | 19,406.47                    | 48.44%        |
| <u>101-230-51210</u>                                      | Health Insurance                  | 1,087.44         | 0.00             | 1,087.44                     | 100.00%       | 6,524.64          | 4,707.72          | 1,816.92                     | 27.85%        |
| <u>101-230-51220</u>                                      | FICA                              | 469.52           | 0.00             | 469.52                       | 100.00%       | 3,040.18          | 1,568.95          | 1,471.23                     | 48.39%        |
| <u>101-230-51230</u>                                      | Lagers                            | 742.87           | 0.00             | 742.87                       | 100.00%       | 4,807.03          | 2,393.15          | 2,413.88                     | 50.22%        |
| <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                          | 52.07            | 0.00             | 52.07                        | 100.00%       | 445.05            | 249.90            | 195.15                       | 43.85%        |
| <u>101-230-52410</u>                                      | Utilities                         | 297.38           | 508.89           | -211.51                      | -71.12%       | 2,430.23          | 1,748.44          | 681.79                       | 28.05%        |
| <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            | 6.94             | 33.50                        | 82.84%        | 242.64            | 209.24            | 33.40                        | 13.77%        |
| <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                      | 54.19            | 0.00             | 54.19                        | 100.00%       | 500.10            | 177.12            | 322.98                       | 64.58%        |
| <u>101-230-54750</u>                                      | Equipment                         | 0.00             | 0.00             | 0.00                         | 0.00%         | 1,975.00          | 0.00              | 1,975.00                     | 100.00%       |
| <b>Department 230 - Recycle Total:</b>                    |                                   | <b>8,934.53</b>  | <b>515.83</b>    | <b>8,418.70</b>              | <b>94.23%</b> | <b>60,546.39</b>  | <b>32,802.65</b>  | <b>27,743.74</b>             | <b>45.82%</b> |
| <b>Department: 240 - Human Resources</b>                  |                                   |                  |                  |                              |               |                   |                   |                              |               |
| <u>101-240-51120</u>                                      | Salary Other - EMPLOYEE SERVICES  | 36,087.76        | 38,490.07        | -2,402.31                    | -6.66%        | 239,022.16        | 249,403.87        | -10,381.71                   | -4.34%        |
| <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                  | 4,213.87         | 6,080.79         | -1,866.92                    | -44.30%       | 25,962.67         | 39,528.68         | -13,566.01                   | -52.25%       |

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

|                                         |                                    | 2025          | 2026          | June Variance                |            | 2025          | 2026          | YTD Variance                 |            |
|-----------------------------------------|------------------------------------|---------------|---------------|------------------------------|------------|---------------|---------------|------------------------------|------------|
|                                         |                                    | June Activity | June Activity | Favorable /<br>(Unfavorable) | Variance % | YTD Activity  | YTD Activity  | Favorable /<br>(Unfavorable) | Variance % |
| <u>101-240-51220</u>                    | FICA                               | 2,627.22      | 2,849.92      | -222.70                      | -8.48%     | 17,585.34     | 18,464.63     | -879.29                      | -5.00%     |
| <u>101-240-51230</u>                    | Lagers                             | 3,893.70      | 4,695.79      | -802.09                      | -20.60%    | 25,882.77     | 30,427.29     | -4,544.52                    | -17.56%    |
| <u>101-240-51250</u>                    | Unemployment Insurance             | 8.13          | 0.00          | 8.13                         | 100.00%    | 219.56        | 122.69        | 96.87                        | 44.12%     |
| <u>101-240-51260</u>                    | Workers' Compensation              | 0.00          | 81.49         | -81.49                       | 0.00%      | 0.00          | 366.88        | -366.88                      | 0.00%      |
| <u>101-240-52530</u>                    | Phone                              | 370.31        | 377.82        | -7.51                        | -2.03%     | 2,222.37      | 1,736.55      | 485.82                       | 21.86%     |
| <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                     | 731.10        | 561.78        | 169.32                       | 23.16%     | 4,050.50      | 3,708.88      | 341.62                       | 8.43%      |
| <u>101-240-53605</u>                    | Postage                            | 14.31         | 9.14          | 5.17                         | 36.13%     | 28.07         | 51.98         | -23.91                       | -85.18%    |
| <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: |                                    | 47,946.40     | 53,146.80     | -5,200.40                    | -10.85%    | 326,533.68    | 355,599.45    | -29,065.77                   | -8.90%     |
| 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 | 0.00          | 0.00          | 0.00                         | 0.00%      | 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:    |                                    | 0.00          | 0.00          | 0.00                         | 0.00%      | 3,774,293.14  | 542,630.96    | 3,231,662.18                 | 85.62%     |
| Expense Total:                          |                                    | 2,541,343.94  | 2,535,200.35  | 6,143.59                     | 0.24%      | 14,736,213.42 | 11,617,452.18 | 3,118,761.24                 | 21.16%     |
| Fund 101 Surplus (Deficit):             |                                    | -585,661.45   | 545,119.89    | 1,130,781.34                 | 193.08%    | -2,459,004.14 | 1,467,379.78  | 3,926,383.92                 | 159.67%    |
| Total Surplus (Deficit):                |                                    | -585,661.45   | 545,119.89    | 1,130,781.34                 | 193.08%    | -2,459,004.14 | 1,467,379.78  | 3,926,383.92                 | 159.67%    |

## Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

## Group Summary

| Department                                       | 2025<br>June Activity | 2026<br>June Activity | June Variance<br>Favorable /<br>(Unfavorable) | Variance %     | 2025<br>YTD Activity | 2026<br>YTD Activity | YTD Variance<br>Favorable /<br>(Unfavorable) | Variance %     |
|--------------------------------------------------|-----------------------|-----------------------|-----------------------------------------------|----------------|----------------------|----------------------|----------------------------------------------|----------------|
| <b>Fund: 101 - Christian County General Fund</b> |                       |                       |                                               |                |                      |                      |                                              |                |
| <b>Revenue</b>                                   |                       |                       |                                               |                |                      |                      |                                              |                |
|                                                  | 1,955,682.49          | 3,080,320.24          | 1,124,637.75                                  | 57.51%         | 12,277,209.28        | 13,084,831.96        | 807,622.68                                   | 6.58%          |
| <b>Revenue Total:</b>                            | <b>1,955,682.49</b>   | <b>3,080,320.24</b>   | <b>1,124,637.75</b>                           | <b>57.51%</b>  | <b>12,277,209.28</b> | <b>13,084,831.96</b> | <b>807,622.68</b>                            | <b>6.58%</b>   |
| <b>Expense</b>                                   |                       |                       |                                               |                |                      |                      |                                              |                |
| 010 - Commission                                 | 36,845.18             | 31,995.96             | 4,849.22                                      | 13.16%         | 222,345.00           | 256,497.92           | -34,152.92                                   | -15.36%        |
| 020 - County Clerk                               | 21,778.55             | 16,694.90             | 5,083.65                                      | 23.34%         | 136,762.07           | 119,391.36           | 17,370.71                                    | 12.70%         |
| 030 - Elections                                  | 9,873.78              | 11,570.10             | -1,696.32                                     | -17.18%        | 71,389.99            | 77,631.50            | -6,241.51                                    | -8.74%         |
| 040 - Facilities Management                      | 85,528.65             | 125,865.12            | -40,336.47                                    | -47.16%        | 555,330.00           | 608,449.86           | -53,119.86                                   | -9.57%         |
| 050 - Sheriff                                    | 1,698,942.16          | 1,424,788.21          | 274,153.95                                    | 16.14%         | 6,007,569.27         | 6,085,907.73         | -78,338.46                                   | -1.30%         |
| 060 - Treasurer                                  | 12,606.27             | 14,079.16             | -1,472.89                                     | -11.68%        | 81,534.09            | 86,515.46            | -4,981.37                                    | -6.11%         |
| 070 - Collector                                  | 27,718.81             | 28,871.25             | -1,152.44                                     | -4.16%         | 185,892.06           | 199,030.56           | -13,138.50                                   | -7.07%         |
| 090 - Recorder                                   | 22,021.13             | 23,638.52             | -1,617.39                                     | -7.34%         | 143,615.55           | 153,195.87           | -9,580.32                                    | -6.67%         |
| 110 - Consolidated Courts                        | 24,324.56             | 31,708.64             | -7,384.08                                     | -30.36%        | 145,902.65           | 174,225.35           | -28,322.70                                   | -19.41%        |
| 121 - 38th Circuit Associate Division No. 1      | 15,624.47             | 18,012.00             | -2,387.53                                     | -15.28%        | 96,776.73            | 117,259.74           | -20,483.01                                   | -21.17%        |
| 122 - 38th Circuit Associate Division No. 2      | 131.09                | 89.62                 | 41.47                                         | 31.63%         | 1,564.87             | 972.06               | 592.81                                       | 37.88%         |
| 130 - Public Administrator                       | 15,260.20             | 11,170.82             | 4,089.38                                      | 26.80%         | 93,553.42            | 94,883.43            | -1,330.01                                    | -1.42%         |
| 140 - Prosecuting Attorney                       | 191,350.65            | 174,043.27            | 17,307.38                                     | 9.04%          | 1,235,427.61         | 1,167,812.92         | 67,614.69                                    | 5.47%          |
| 150 - Juvenile Office                            | 31,216.40             | 51,771.82             | -20,555.42                                    | -65.85%        | 224,927.25           | 333,208.98           | -108,281.73                                  | -48.14%        |
| 160 - Coroner                                    | 8,881.66              | 9,595.65              | -713.99                                       | -8.04%         | 96,953.11            | 79,795.85            | 17,157.26                                    | 17.70%         |
| 170 - County Misc & Operations                   | 213,563.06            | 432,084.29            | -218,521.23                                   | -102.32%       | 776,349.66           | 656,722.00           | 119,627.66                                   | 15.41%         |
| 180 - University Extension                       | 6,870.83              | 4,637.01              | 2,233.82                                      | 32.51%         | 41,224.98            | 38,702.26            | 2,522.72                                     | 6.12%          |
| 190 - Emergency Management                       | 17,346.07             | 28,372.99             | -11,026.92                                    | -63.57%        | 156,799.59           | 159,633.16           | -2,833.57                                    | -1.81%         |
| 200 - Planning & Development                     | 29,877.46             | 27,490.36             | 2,387.10                                      | 7.99%          | 207,489.85           | 176,572.26           | 30,917.59                                    | 14.90%         |
| 210 - Auditor                                    | 14,702.03             | 15,058.03             | -356.00                                       | -2.42%         | 93,432.46            | 100,010.85           | -6,578.39                                    | -7.04%         |
| 230 - Recycle                                    | 8,934.53              | 515.83                | 8,418.70                                      | 94.23%         | 60,546.39            | 32,802.65            | 27,743.74                                    | 45.82%         |
| 240 - Human Resources                            | 47,946.40             | 53,146.80             | -5,200.40                                     | -10.85%        | 326,533.68           | 355,599.45           | -29,065.77                                   | -8.90%         |
| 900 - Transfer out                               | 0.00                  | 0.00                  | 0.00                                          | 0.00%          | 3,774,293.14         | 542,630.96           | 3,231,662.18                                 | 85.62%         |
| <b>Expense Total:</b>                            | <b>2,541,343.94</b>   | <b>2,535,200.35</b>   | <b>6,143.59</b>                               | <b>0.24%</b>   | <b>14,736,213.42</b> | <b>11,617,452.18</b> | <b>3,118,761.24</b>                          | <b>21.16%</b>  |
| <b>Fund 101 Surplus (Deficit):</b>               | <b>-585,661.45</b>    | <b>545,119.89</b>     | <b>1,130,781.34</b>                           | <b>193.08%</b> | <b>-2,459,004.14</b> | <b>1,467,379.78</b>  | <b>3,926,383.92</b>                          | <b>159.67%</b> |
| <b>Total Surplus (Deficit):</b>                  | <b>-585,661.45</b>    | <b>545,119.89</b>     | <b>1,130,781.34</b>                           | <b>193.08%</b> | <b>-2,459,004.14</b> | <b>1,467,379.78</b>  | <b>3,926,383.92</b>                          | <b>159.67%</b> |

**Fund Summary**

| Fund                         | 2025          | 2026          | June Variance                |            | 2025          | 2026         | YTD Variance                 |            |
|------------------------------|---------------|---------------|------------------------------|------------|---------------|--------------|------------------------------|------------|
|                              | June Activity | June Activity | Favorable /<br>(Unfavorable) | Variance % | YTD Activity  | YTD Activity | Favorable /<br>(Unfavorable) | Variance % |
| 101 - Christian County Gener | -585,661.45   | 545,119.89    | 1,130,781.34                 | 193.08%    | -2,459,004.14 | 1,467,379.78 | 3,926,383.92                 | 159.67%    |
| Total Surplus (Deficit):     | -585,661.45   | 545,119.89    | 1,130,781.34                 | 193.08%    | -2,459,004.14 | 1,467,379.78 | 3,926,383.92                 | 159.67%    |



Christian County, MO

# Budget Report Group Summary

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                                   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|--------------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------------------|-----------------|
| <b>Fund: 101 - Christian County General Fund</b>             |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                      |                          |                         |                    |                    |              |                                        |                 |
|                                                              | 22,648,925.00            | 22,648,925.00           | 3,092,671.47       | 13,078,701.58      | 0.00         | -9,570,223.42                          | 57.75%          |
| Revenue Total:                                               | 22,648,925.00            | 22,648,925.00           | 3,092,671.47       | 13,078,701.58      | 0.00         | -9,570,223.42                          | 57.75%          |
| Expense                                                      |                          |                         |                    |                    |              |                                        |                 |
| 010 - Commission                                             | 779,820.00               | 779,820.00              | 31,995.96          | 256,497.92         | 1,718.58     | 521,603.50                             | 33.11%          |
| 020 - County Clerk                                           | 278,706.00               | 278,706.00              | 16,694.90          | 119,391.36         | 2,440.01     | 156,874.63                             | 43.71%          |
| 030 - Elections                                              | 245,918.00               | 245,918.00              | 11,570.10          | 77,631.50          | 144.28       | 168,142.22                             | 31.63%          |
| 040 - Facilities Management                                  | 1,164,876.00             | 1,164,876.00            | 125,865.12         | 608,449.86         | 31,206.99    | 525,219.15                             | 54.91%          |
| 050 - Sheriff                                                | 11,776,123.00            | 11,776,123.00           | 1,425,296.61       | 6,091,190.59       | 23,832.36    | 5,661,100.05                           | 51.93%          |
| 060 - Treasurer                                              | 183,160.00               | 183,160.00              | 14,079.16          | 86,515.46          | 0.00         | 96,644.54                              | 47.23%          |
| 070 - Collector                                              | 466,224.00               | 466,224.00              | 28,871.25          | 199,030.56         | 0.00         | 267,193.44                             | 42.69%          |
| 090 - Recorder                                               | 352,200.00               | 352,200.00              | 23,638.52          | 153,195.87         | 0.00         | 199,004.13                             | 43.50%          |
| 110 - Consolidated Courts                                    | 420,950.00               | 420,950.00              | 31,708.64          | 174,225.35         | 17,616.19    | 229,108.46                             | 45.57%          |
| 121 - 38th Circuit Associate Division No. 1                  | 229,615.00               | 229,615.00              | 18,012.00          | 117,259.74         | 47,677.98    | 64,677.28                              | 71.83%          |
| 122 - 38th Circuit Associate Division No. 2                  | 5,555.00                 | 5,555.00                | 89.62              | 972.06             | 36.25        | 4,546.69                               | 18.15%          |
| 130 - Public Administrator                                   | 246,203.00               | 246,203.00              | 11,170.82          | 94,883.43          | 613.27       | 150,706.30                             | 38.79%          |
| 140 - Prosecuting Attorney                                   | 2,746,823.00             | 2,746,823.00            | 174,043.27         | 1,167,812.92       | 620.98       | 1,578,389.10                           | 42.54%          |
| 150 - Juvenile Office                                        | 665,043.00               | 711,226.35              | 51,771.82          | 333,208.98         | 52,143.84    | 325,873.53                             | 54.18%          |
| 160 - Coroner                                                | 254,193.00               | 254,193.00              | 9,595.65           | 79,795.85          | 10,700.00    | 163,697.15                             | 35.60%          |
| 170 - County Misc & Operations                               | 3,080,250.00             | 3,080,250.00            | 425,705.85         | 580,892.56         | 380,890.20   | 2,118,467.24                           | 31.22%          |
| 180 - University Extension                                   | 85,460.00                | 85,460.00               | 4,637.01           | 38,702.26          | 46,757.76    | -0.02                                  | 100.00%         |
| 190 - Emergency Management                                   | 309,425.00               | 309,425.00              | 28,372.99          | 159,633.16         | 4,262.86     | 145,528.98                             | 52.97%          |
| 200 - Planning & Development                                 | 395,982.00               | 395,982.00              | 27,490.36          | 176,572.26         | 461.27       | 218,948.47                             | 44.71%          |
| 210 - Auditor                                                | 273,517.00               | 273,517.00              | 15,058.03          | 100,010.85         | 41.99        | 173,464.16                             | 36.58%          |
| 230 - Recycle                                                | 76,458.00                | 76,458.00               | 515.83             | 32,802.65          | 0.00         | 43,655.35                              | 42.90%          |
| 240 - Human Resources                                        | 768,973.00               | 768,973.00              | 53,146.80          | 355,599.45         | 95.25        | 413,278.30                             | 46.26%          |
| 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           | 2,529,330.31       | 11,546,905.60      | 621,260.06   | 14,354,201.69                          | 45.88%          |
| Fund: 101 - Christian County General Fund Surplus (Deficit): | -3,827,259.00            | -3,873,442.35           | 563,341.16         | 1,531,795.98       | -621,260.06  | 4,783,978.27                           | -23.51%         |
| <b>Fund: 201 - Co. Law Enforcement</b>                       |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                      |                          |                         |                    |                    |              |                                        |                 |
|                                                              | 3,310,000.00             | 3,310,000.00            | 277,376.74         | 1,584,506.01       | 0.00         | -1,725,493.99                          | 47.87%          |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                              | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------------------|-----------------|
| Revenue Surplus (Deficit):                              | 3,310,000.00             | 3,310,000.00            | 277,376.74         | 1,584,506.01       | 0.00         | -1,725,493.99                          | 47.87%          |
| 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            | 1,465,331.10       | 4,104,939.64       | 0.00         | 795,060.36                             | 83.77%          |
| Expense Total:                                          | 4,900,000.00             | 4,900,000.00            | 1,465,331.10       | 4,104,939.64       | 0.00         | 795,060.36                             | 83.77%          |
| Fund: 201 - Co. Law Enforcement Surplus (Deficit):      | -1,590,000.00            | -1,590,000.00           | -1,187,954.36      | -2,520,433.63      | 0.00         | -930,433.63                            | 158.52%         |
| Fund: 205 - Federal Forfeiture I                        |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                 | 20,000.00                | 20,000.00               | 0.00               | 2,801.09           | 0.00         | -17,198.91                             | 14.01%          |
| Revenue Surplus (Deficit):                              | 20,000.00                | 20,000.00               | 0.00               | 2,801.09           | 0.00         | -17,198.91                             | 14.01%          |
| Expense                                                 |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                                  | 104,500.00               | 104,500.00              | 7,340.13           | 22,438.68          | 1,159.40     | 80,901.92                              | 22.58%          |
| Expense Total:                                          | 104,500.00               | 104,500.00              | 7,340.13           | 22,438.68          | 1,159.40     | 80,901.92                              | 22.58%          |
| Fund: 205 - Federal Forfeiture I Surplus (Deficit):     | -84,500.00               | -84,500.00              | -7,340.13          | -19,637.59         | -1,159.40    | 63,703.01                              | 24.61%          |
| Fund: 208 - Law Enforcement Training                    |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                 | 12,700.00                | 12,700.00               | 8,399.70           | 10,861.90          | 0.00         | -1,838.10                              | 85.53%          |
| Revenue Surplus (Deficit):                              | 12,700.00                | 12,700.00               | 8,399.70           | 10,861.90          | 0.00         | -1,838.10                              | 85.53%          |
| 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                 | 8,399.70           | 3,567.76           | 0.00         | 4,367.76                               | -445.97%        |
| Fund: 210 - Civil Process                               |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                 | 83,500.00                | 83,500.00               | 2,754.55           | 26,915.41          | 0.00         | -56,584.59                             | 32.23%          |
| Revenue Surplus (Deficit):                              | 83,500.00                | 83,500.00               | 2,754.55           | 26,915.41          | 0.00         | -56,584.59                             | 32.23%          |
| Expense                                                 |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                                  | 135,000.00               | 135,000.00              | 8,323.04           | 13,129.00          | 4,042.57     | 117,828.43                             | 12.72%          |
| Expense Total:                                          | 135,000.00               | 135,000.00              | 8,323.04           | 13,129.00          | 4,042.57     | 117,828.43                             | 12.72%          |
| Fund: 210 - Civil Process Surplus (Deficit):            | -51,500.00               | -51,500.00              | -5,568.49          | 13,786.41          | -4,042.57    | 61,243.84                              | -18.92%         |
| Fund: 212 - Inmate Prisoner Detainee Security           |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                 | 12,750.00                | 12,750.00               | 2,371.18           | 8,676.56           | 0.00         | -4,073.44                              | 68.05%          |
| Revenue Surplus (Deficit):                              | 12,750.00                | 12,750.00               | 2,371.18           | 8,676.56           | 0.00         | -4,073.44                              | 68.05%          |
| 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: 06/30/2026

| Department                                                       | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>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                | 2,371.18           | 8,676.56           | 0.00         | 5,926.56                               | 315.51%         |
| Fund: 215 - Sheriff's Conceal Carry<br>Revenue                   | 59,000.00                | 59,000.00               | 8,040.00           | 37,323.19          | 0.00         | -21,676.81                             | 63.26%          |
| Revenue Surplus (Deficit):                                       | 59,000.00                | 59,000.00               | 8,040.00           | 37,323.19          | 0.00         | -21,676.81                             | 63.26%          |
| Expense                                                          |                          |                         |                    |                    |              |                                        |                 |
| 600 - Expenses - Payroll                                         | 58,950.00                | 58,950.00               | 2,282.75           | 14,876.66          | 0.00         | 44,073.34                              | 25.24%          |
| 610 - Expenses - Other                                           | 84,500.00                | 84,500.00               | 2,211.21           | 16,655.21          | 3,154.30     | 64,690.49                              | 23.44%          |
| Expense Total:                                                   | 143,450.00               | 143,450.00              | 4,493.96           | 31,531.87          | 3,154.30     | 108,763.83                             | 24.18%          |
| Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):           | -84,450.00               | -84,450.00              | 3,546.04           | 5,791.32           | -3,154.30    | 87,087.02                              | -3.12%          |
| Fund: 219 - Family Violence<br>Revenue                           | 3,500.00                 | 3,500.00                | 415.00             | 1,375.00           | 0.00         | -2,125.00                              | 39.29%          |
| Revenue Surplus (Deficit):                                       | 3,500.00                 | 3,500.00                | 415.00             | 1,375.00           | 0.00         | -2,125.00                              | 39.29%          |
| Expense                                                          |                          |                         |                    |                    |              |                                        |                 |
| 800 - Disbursements                                              | 3,500.00                 | 3,500.00                | 415.00             | 1,375.00           | 0.00         | 2,125.00                               | 39.29%          |
| Expense Total:                                                   | 3,500.00                 | 3,500.00                | 415.00             | 1,375.00           | 0.00         | 2,125.00                               | 39.29%          |
| Fund: 219 - Family Violence Surplus (Deficit):                   | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00         | 0.00                                   | 0.00%           |
| Fund: 220 - LEPC<br>Revenue                                      | 3,000.00                 | 3,000.00                | 0.00               | 4,517.57           | 0.00         | 1,517.57                               | 150.59%         |
| Revenue Surplus (Deficit):                                       | 3,000.00                 | 3,000.00                | 0.00               | 4,517.57           | 0.00         | 1,517.57                               | 150.59%         |
| Expense                                                          |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                                           | 10,000.00                | 10,000.00               | 0.00               | 127.88             | 0.00         | 9,872.12                               | 1.28%           |
| Expense Total:                                                   | 10,000.00                | 10,000.00               | 0.00               | 127.88             | 0.00         | 9,872.12                               | 1.28%           |
| Fund: 220 - LEPC Surplus (Deficit):                              | -7,000.00                | -7,000.00               | 0.00               | 4,389.69           | 0.00         | 11,389.69                              | -62.71%         |
| Fund: 221 - Road Sales Tax<br>Revenue                            | 6,355,375.00             | 6,355,375.00            | 578,418.22         | 3,197,710.76       | 0.00         | -3,157,664.24                          | 50.32%          |
| Revenue Surplus (Deficit):                                       | 6,355,375.00             | 6,355,375.00            | 578,418.22         | 3,197,710.76       | 0.00         | -3,157,664.24                          | 50.32%          |
| Expense                                                          |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                                           | 505,000.00               | 505,000.00              | 160,000.00         | 165,305.41         | 0.00         | 339,694.59                             | 32.73%          |
| 800 - Disbursements                                              | 6,220,000.00             | 6,220,000.00            | 679,301.06         | 2,718,671.42       | 0.00         | 3,501,328.58                           | 43.71%          |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                    | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>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            | 839,301.06         | 2,883,976.83       | 0.00         | 3,841,023.17                           | 42.88%          |
| Fund: 221 - Road Sales Tax Surplus (Deficit): | -369,625.00              | -369,625.00             | -260,882.84        | 313,733.93         | 0.00         | 683,358.93                             | -84.88%         |
| Fund: 222 - CART                              |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                       | 2,513,000.00             | 2,513,000.00            | 240,462.20         | 1,409,545.57       | 0.00         | -1,103,454.43                          | 56.09%          |
| Revenue Surplus (Deficit):                    | 2,513,000.00             | 2,513,000.00            | 240,462.20         | 1,409,545.57       | 0.00         | -1,103,454.43                          | 56.09%          |
| Expense                                       |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                        | 712,000.00               | 712,000.00              | 135,513.13         | 471,742.42         | 0.00         | 240,257.58                             | 66.26%          |
| 800 - Disbursements                           | 1,885,500.00             | 1,885,500.00            | 183,799.18         | 1,022,487.99       | 0.00         | 863,012.01                             | 54.23%          |
| Expense Total:                                | 2,597,500.00             | 2,597,500.00            | 319,312.31         | 1,494,230.41       | 0.00         | 1,103,269.59                           | 57.53%          |
| Fund: 222 - CART Surplus (Deficit):           | -84,500.00               | -84,500.00              | -78,850.11         | -84,684.84         | 0.00         | -184.84                                | 100.22%         |
| Fund: 231 - Common I                          |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                       | 3,452,720.00             | 3,452,720.00            | 283,521.81         | 1,820,778.54       | 0.00         | -1,631,941.46                          | 52.73%          |
| Revenue Surplus (Deficit):                    | 3,452,720.00             | 3,452,720.00            | 283,521.81         | 1,820,778.54       | 0.00         | -1,631,941.46                          | 52.73%          |
| Expense                                       |                          |                         |                    |                    |              |                                        |                 |
| 600 - Expenses - Payroll                      | 1,324,723.00             | 1,324,723.00            | 99,767.77          | 631,277.62         | 0.00         | 693,445.38                             | 47.65%          |
| 610 - Expenses - Other                        | 2,584,406.00             | 2,584,406.00            | 264,047.98         | 732,099.29         | 887,081.44   | 965,225.27                             | 62.65%          |
| Expense Total:                                | 3,909,129.00             | 3,909,129.00            | 363,815.75         | 1,363,376.91       | 887,081.44   | 1,658,670.65                           | 57.57%          |
| Fund: 231 - Common I Surplus (Deficit):       | -456,409.00              | -456,409.00             | -80,293.94         | 457,401.63         | -887,081.44  | 26,729.19                              | 94.14%          |
| Fund: 232 - Common II                         |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                       | 4,250,349.00             | 4,250,349.00            | 293,034.95         | 1,700,405.18       | 0.00         | -2,549,943.82                          | 40.01%          |
| Revenue Surplus (Deficit):                    | 4,250,349.00             | 4,250,349.00            | 293,034.95         | 1,700,405.18       | 0.00         | -2,549,943.82                          | 40.01%          |
| Expense                                       |                          |                         |                    |                    |              |                                        |                 |
| 600 - Expenses - Payroll                      | 1,117,268.00             | 1,117,268.00            | 80,033.16          | 513,949.96         | 0.00         | 603,318.04                             | 46.00%          |
| 610 - Expenses - Other                        | 3,437,345.00             | 3,437,345.00            | 347,917.07         | 809,524.73         | 916,640.05   | 1,711,180.22                           | 50.22%          |
| Expense Total:                                | 4,554,613.00             | 4,554,613.00            | 427,950.23         | 1,323,474.69       | 916,640.05   | 2,314,498.26                           | 49.18%          |
| Fund: 232 - Common II Surplus (Deficit):      | -304,264.00              | -304,264.00             | -134,915.28        | 376,930.49         | -916,640.05  | -235,445.56                            | 177.38%         |
| Fund: 233 - Bridge                            |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                       | 462,500.00               | 462,500.00              | 38,025.26          | 237,968.18         | 0.00         | -224,531.82                            | 51.45%          |
| Revenue Surplus (Deficit):                    | 462,500.00               | 462,500.00              | 38,025.26          | 237,968.18         | 0.00         | -224,531.82                            | 51.45%          |
| Expense                                       |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                        | 773,996.00               | 773,996.00              | 2,059.95           | 2,059.95           | 5,062.50     | 766,873.55                             | 0.92%           |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                                    | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------------------|-----------------|
| Expense Total:                                                | 773,996.00               | 773,996.00              | 2,059.95           | 2,059.95           | 5,062.50     | 766,873.55                             | 0.92%           |
| Fund: 233 - Bridge Surplus (Deficit):                         | -311,496.00              | -311,496.00             | 35,965.31          | 235,908.23         | -5,062.50    | 542,341.73                             | -74.11%         |
| <b>Fund: 235 - Road &amp; Bridge Capital Requests</b>         |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                       | 850,000.00               | 850,000.00              | 250,000.00         | 1,557,771.12       | 0.00         | 707,771.12                             | 183.27%         |
| Revenue Surplus (Deficit):                                    | 850,000.00               | 850,000.00              | 250,000.00         | 1,557,771.12       | 0.00         | 707,771.12                             | 183.27%         |
| Expense                                                       |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                                        | 7,121,775.00             | 7,121,775.00            | 1,716.96           | 1,897,070.26       | 40,674.50    | 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            | 1,716.96           | 1,897,070.26       | 40,674.50    | 5,209,030.24                           | 27.11%          |
| Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit): | -6,296,775.00            | -6,296,775.00           | 248,283.04         | -339,299.14        | -40,674.50   | 5,916,801.36                           | 6.03%           |
| <b>Fund: 241 - Assessment</b>                                 |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                       | 1,379,685.00             | 1,379,685.00            | 26,832.35          | 1,155,840.31       | 0.00         | -223,844.69                            | 83.78%          |
| Revenue Surplus (Deficit):                                    | 1,379,685.00             | 1,379,685.00            | 26,832.35          | 1,155,840.31       | 0.00         | -223,844.69                            | 83.78%          |
| Expense                                                       |                          |                         |                    |                    |              |                                        |                 |
| 600 - Expenses - Payroll                                      | 1,205,669.00             | 1,205,669.00            | 77,537.62          | 502,691.24         | 0.00         | 702,977.76                             | 41.69%          |
| 610 - Expenses - Other                                        | 621,100.00               | 621,100.00              | 54,538.21          | 142,941.21         | 3,375.17     | 474,783.62                             | 23.56%          |
| 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            | 132,075.83         | 645,632.45         | 3,375.17     | 1,177,761.38                           | 35.53%          |
| Fund: 241 - Assessment Surplus (Deficit):                     | -447,084.00              | -447,084.00             | -105,243.48        | 510,207.86         | -3,375.17    | 953,916.69                             | -113.36%        |
| <b>Fund: 250 - LEST</b>                                       |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                       | 3,285,000.00             | 3,285,000.00            | 295,481.65         | 1,660,529.18       | 0.00         | -1,624,470.82                          | 50.55%          |
| Revenue Surplus (Deficit):                                    | 3,285,000.00             | 3,285,000.00            | 295,481.65         | 1,660,529.18       | 0.00         | -1,624,470.82                          | 50.55%          |
| 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            | 553,549.10         | 1,972,198.79       | 0.00         | 1,639,801.21                           | 54.60%          |
| Expense Total:                                                | 3,612,000.00             | 3,612,000.00            | 553,549.10         | 1,972,198.79       | 0.00         | 1,639,801.21                           | 54.60%          |
| Fund: 250 - LEST Surplus (Deficit):                           | -327,000.00              | -327,000.00             | -258,067.45        | -311,669.61        | 0.00         | 15,330.39                              | 95.31%          |
| <b>Fund: 255 - LERF</b>                                       |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                                       | 54,500.00                | 54,500.00               | 10,768.13          | 24,006.88          | 0.00         | -30,493.12                             | 44.05%          |
| Revenue Surplus (Deficit):                                    | 54,500.00                | 54,500.00               | 10,768.13          | 24,006.88          | 0.00         | -30,493.12                             | 44.05%          |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                                  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances         | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|-------------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|----------------------|----------------------------------------|-----------------|
| <b>Expense</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
| 610 - Expenses - Other                                      | 230,000.00               | 230,000.00              | 0.00               | 11,830.52          | 0.00                 | 218,169.48                             | 5.14%           |
| <b>Expense Total:</b>                                       | <b>230,000.00</b>        | <b>230,000.00</b>       | <b>0.00</b>        | <b>11,830.52</b>   | <b>0.00</b>          | <b>218,169.48</b>                      | <b>5.14%</b>    |
| <b>Fund: 255 - LERF Surplus (Deficit):</b>                  | <b>-175,500.00</b>       | <b>-175,500.00</b>      | <b>10,768.13</b>   | <b>12,176.36</b>   | <b>0.00</b>          | <b>187,676.36</b>                      | <b>-6.94%</b>   |
| <b>Fund: 256 - Building Capital Fund</b>                    |                          |                         |                    |                    |                      |                                        |                 |
| <b>Revenue</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
|                                                             | 985,000.00               | 985,000.00              | 0.00               | 227,889.62         | 0.00                 | -757,110.38                            | 23.14%          |
| <b>Revenue Surplus (Deficit):</b>                           | <b>985,000.00</b>        | <b>985,000.00</b>       | <b>0.00</b>        | <b>227,889.62</b>  | <b>0.00</b>          | <b>-757,110.38</b>                     | <b>23.14%</b>   |
| <b>Expense</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
| 610 - Expenses - Other                                      | 3,000,000.00             | 3,000,000.00            | 140,316.02         | 577,340.69         | 1,752,101.04         | 670,558.27                             | 77.65%          |
| <b>Expense Total:</b>                                       | <b>3,000,000.00</b>      | <b>3,000,000.00</b>     | <b>140,316.02</b>  | <b>577,340.69</b>  | <b>1,752,101.04</b>  | <b>670,558.27</b>                      | <b>77.65%</b>   |
| <b>Fund: 256 - Building Capital Fund Surplus (Deficit):</b> | <b>-2,015,000.00</b>     | <b>-2,015,000.00</b>    | <b>-140,316.02</b> | <b>-349,451.07</b> | <b>-1,752,101.04</b> | <b>-86,552.11</b>                      | <b>104.30%</b>  |
| <b>Fund: 260 - P.A. Training</b>                            |                          |                         |                    |                    |                      |                                        |                 |
| <b>Revenue</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
|                                                             | 7,950.00                 | 7,950.00                | 1,433.10           | 4,660.83           | 0.00                 | -3,289.17                              | 58.63%          |
| <b>Revenue Surplus (Deficit):</b>                           | <b>7,950.00</b>          | <b>7,950.00</b>         | <b>1,433.10</b>    | <b>4,660.83</b>    | <b>0.00</b>          | <b>-3,289.17</b>                       | <b>58.63%</b>   |
| <b>Expense</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
| 610 - Expenses - Other                                      | 12,000.00                | 12,000.00               | 229.96             | 3,135.96           | 0.00                 | 8,864.04                               | 26.13%          |
| <b>Expense Total:</b>                                       | <b>12,000.00</b>         | <b>12,000.00</b>        | <b>229.96</b>      | <b>3,135.96</b>    | <b>0.00</b>          | <b>8,864.04</b>                        | <b>26.13%</b>   |
| <b>Fund: 260 - P.A. Training Surplus (Deficit):</b>         | <b>-4,050.00</b>         | <b>-4,050.00</b>        | <b>1,203.14</b>    | <b>1,524.87</b>    | <b>0.00</b>          | <b>5,574.87</b>                        | <b>-37.65%</b>  |
| <b>Fund: 265 - Delinquent Taxes</b>                         |                          |                         |                    |                    |                      |                                        |                 |
| <b>Revenue</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
|                                                             | 8,750.00                 | 8,750.00                | 599.05             | 3,588.06           | 0.00                 | -5,161.94                              | 41.01%          |
| <b>Revenue Surplus (Deficit):</b>                           | <b>8,750.00</b>          | <b>8,750.00</b>         | <b>599.05</b>      | <b>3,588.06</b>    | <b>0.00</b>          | <b>-5,161.94</b>                       | <b>41.01%</b>   |
| <b>Expense</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
| 610 - Expenses - Other                                      | 8,000.00                 | 8,000.00                | 601.20             | 2,246.79           | 0.00                 | 5,753.21                               | 28.08%          |
| <b>Expense Total:</b>                                       | <b>8,000.00</b>          | <b>8,000.00</b>         | <b>601.20</b>      | <b>2,246.79</b>    | <b>0.00</b>          | <b>5,753.21</b>                        | <b>28.08%</b>   |
| <b>Fund: 265 - Delinquent Taxes Surplus (Deficit):</b>      | <b>750.00</b>            | <b>750.00</b>           | <b>-2.15</b>       | <b>1,341.27</b>    | <b>0.00</b>          | <b>591.27</b>                          | <b>178.84%</b>  |
| <b>Fund: 268 - Adm. Handling Cost</b>                       |                          |                         |                    |                    |                      |                                        |                 |
| <b>Revenue</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
|                                                             | 398,185.00               | 398,185.00              | 48,969.98          | 162,417.98         | 0.00                 | -235,767.02                            | 40.79%          |
| <b>Revenue Surplus (Deficit):</b>                           | <b>398,185.00</b>        | <b>398,185.00</b>       | <b>48,969.98</b>   | <b>162,417.98</b>  | <b>0.00</b>          | <b>-235,767.02</b>                     | <b>40.79%</b>   |
| <b>Expense</b>                                              |                          |                         |                    |                    |                      |                                        |                 |
| 610 - Expenses - Other                                      | 425,185.00               | 425,185.00              | 48,064.98          | 158,922.62         | 0.00                 | 266,262.38                             | 37.38%          |
| <b>Expense Total:</b>                                       | <b>425,185.00</b>        | <b>425,185.00</b>       | <b>48,064.98</b>   | <b>158,922.62</b>  | <b>0.00</b>          | <b>266,262.38</b>                      | <b>37.38%</b>   |
| <b>Fund: 268 - Adm. Handling Cost Surplus (Deficit):</b>    | <b>-27,000.00</b>        | <b>-27,000.00</b>       | <b>905.00</b>      | <b>3,495.36</b>    | <b>0.00</b>          | <b>30,495.36</b>                       | <b>-12.95%</b>  |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                       | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|--------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------------------|-----------------|
| <b>Fund: 269 - Law Library</b>                   |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                          |                          |                         |                    |                    |              |                                        |                 |
|                                                  | 53,500.00                | 53,500.00               | 0.00               | 26,021.03          | 0.00         | -27,478.97                             | 48.64%          |
| Revenue Surplus (Deficit):                       | 53,500.00                | 53,500.00               | 0.00               | 26,021.03          | 0.00         | -27,478.97                             | 48.64%          |
| Expense                                          |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                           | 100,000.00               | 100,000.00              | 0.00               | 8,034.45           | 0.00         | 91,965.55                              | 8.03%           |
| Expense Total:                                   | 100,000.00               | 100,000.00              | 0.00               | 8,034.45           | 0.00         | 91,965.55                              | 8.03%           |
| Fund: 269 - Law Library Surplus (Deficit):       | -46,500.00               | -46,500.00              | 0.00               | 17,986.58          | 0.00         | 64,486.58                              | -38.68%         |
| <b>Fund: 271 - Record Retention</b>              |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                          |                          |                         |                    |                    |              |                                        |                 |
|                                                  | 37,760.00                | 37,760.00               | 3,073.00           | 20,674.47          | 0.00         | -17,085.53                             | 54.75%          |
| Revenue Surplus (Deficit):                       | 37,760.00                | 37,760.00               | 3,073.00           | 20,674.47          | 0.00         | -17,085.53                             | 54.75%          |
| 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              | 3,073.00           | 20,674.47          | -27,383.91   | 37,530.56                              | 15.17%          |
| <b>Fund: 272 - Record Technology</b>             |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                          |                          |                         |                    |                    |              |                                        |                 |
|                                                  | 154,265.00               | 154,265.00              | 11,343.26          | 76,677.13          | 0.00         | -77,587.87                             | 49.70%          |
| Revenue Surplus (Deficit):                       | 154,265.00               | 154,265.00              | 11,343.26          | 76,677.13          | 0.00         | -77,587.87                             | 49.70%          |
| Expense                                          |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                           | 142,000.00               | 142,000.00              | 1,471.49           | 18,843.29          | 0.00         | 123,156.71                             | 13.27%          |
| Expense Total:                                   | 142,000.00               | 142,000.00              | 1,471.49           | 18,843.29          | 0.00         | 123,156.71                             | 13.27%          |
| Fund: 272 - Record Technology Surplus (Deficit): | 12,265.00                | 12,265.00               | 9,871.77           | 57,833.84          | 0.00         | 45,568.84                              | 471.54%         |
| <b>Fund: 275 - Tax Maintenance</b>               |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                          |                          |                         |                    |                    |              |                                        |                 |
|                                                  | 191,300.00               | 191,300.00              | 0.00               | 141,000.93         | 0.00         | -50,299.07                             | 73.71%          |
| Revenue Surplus (Deficit):                       | 191,300.00               | 191,300.00              | 0.00               | 141,000.93         | 0.00         | -50,299.07                             | 73.71%          |
| Expense                                          |                          |                         |                    |                    |              |                                        |                 |
| 610 - Expenses - Other                           | 190,000.00               | 190,000.00              | 0.00               | 46,687.63          | 0.00         | 143,312.37                             | 24.57%          |
| Expense Total:                                   | 190,000.00               | 190,000.00              | 0.00               | 46,687.63          | 0.00         | 143,312.37                             | 24.57%          |
| Fund: 275 - Tax Maintenance Surplus (Deficit):   | 1,300.00                 | 1,300.00                | 0.00               | 94,313.30          | 0.00         | 93,013.30                              | 7,254.87%       |
| <b>Fund: 280 - Building Inspection</b>           |                          |                         |                    |                    |              |                                        |                 |
| Revenue                                          |                          |                         |                    |                    |              |                                        |                 |
|                                                  | 345,000.00               | 345,000.00              | 30,823.82          | 274,568.02         | 0.00         | -70,431.98                             | 79.58%          |
| Revenue Surplus (Deficit):                       | 345,000.00               | 345,000.00              | 30,823.82          | 274,568.02         | 0.00         | -70,431.98                             | 79.58%          |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                                | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|-----------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|-------------------|----------------------------------------|-----------------|
| <b>Expense</b>                                            |                          |                         |                    |                    |                   |                                        |                 |
| 600 - Expenses - Payroll                                  | 266,633.00               | 266,633.00              | 19,270.66          | 121,134.27         | 0.00              | 145,498.73                             | 45.43%          |
| 610 - Expenses - Other                                    | 559,050.00               | 559,050.00              | 15,371.14          | 58,893.99          | 36,379.32         | 463,776.69                             | 17.04%          |
| 900 - Transfer out                                        | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00              | 0.00                                   | 0.00%           |
| <b>Expense Total:</b>                                     | <b>825,683.00</b>        | <b>825,683.00</b>       | <b>34,641.80</b>   | <b>180,028.26</b>  | <b>36,379.32</b>  | <b>609,275.42</b>                      | <b>26.21%</b>   |
| <b>Fund: 280 - Building Inspection Surplus (Deficit):</b> | <b>-480,683.00</b>       | <b>-480,683.00</b>      | <b>-3,817.98</b>   | <b>94,539.76</b>   | <b>-36,379.32</b> | <b>538,843.44</b>                      | <b>-12.10%</b>  |
| <b>Fund: 285 - County Elections<br/>Revenue</b>           |                          |                         |                    |                    |                   |                                        |                 |
|                                                           | 336,000.00               | 336,000.00              | 0.00               | 86,037.59          | 0.00              | -249,962.41                            | 25.61%          |
| <b>Revenue Surplus (Deficit):</b>                         | <b>336,000.00</b>        | <b>336,000.00</b>       | <b>0.00</b>        | <b>86,037.59</b>   | <b>0.00</b>       | <b>-249,962.41</b>                     | <b>25.61%</b>   |
| <b>Expense</b>                                            |                          |                         |                    |                    |                   |                                        |                 |
| 610 - Expenses - Other                                    | 334,000.00               | 334,000.00              | 0.00               | 80,867.51          | 0.00              | 253,132.49                             | 24.21%          |
| 900 - Transfer out                                        | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00              | 0.00                                   | 0.00%           |
| <b>Expense Total:</b>                                     | <b>334,000.00</b>        | <b>334,000.00</b>       | <b>0.00</b>        | <b>80,867.51</b>   | <b>0.00</b>       | <b>253,132.49</b>                      | <b>24.21%</b>   |
| <b>Fund: 285 - County Elections Surplus (Deficit):</b>    | <b>2,000.00</b>          | <b>2,000.00</b>         | <b>0.00</b>        | <b>5,170.08</b>    | <b>0.00</b>       | <b>3,170.08</b>                        | <b>258.50%</b>  |
| <b>Fund: 288 - Elections 5%<br/>Revenue</b>               |                          |                         |                    |                    |                   |                                        |                 |
|                                                           | 42,500.00                | 42,500.00               | 14,689.46          | 18,824.94          | 0.00              | -23,675.06                             | 44.29%          |
| <b>Revenue Surplus (Deficit):</b>                         | <b>42,500.00</b>         | <b>42,500.00</b>        | <b>14,689.46</b>   | <b>18,824.94</b>   | <b>0.00</b>       | <b>-23,675.06</b>                      | <b>44.29%</b>   |
| <b>Expense</b>                                            |                          |                         |                    |                    |                   |                                        |                 |
| 610 - Expenses - Other                                    | 80,450.00                | 80,450.00               | 314.78             | 1,212.51           | 0.00              | 79,237.49                              | 1.51%           |
| <b>Expense Total:</b>                                     | <b>80,450.00</b>         | <b>80,450.00</b>        | <b>314.78</b>      | <b>1,212.51</b>    | <b>0.00</b>       | <b>79,237.49</b>                       | <b>1.51%</b>    |
| <b>Fund: 288 - Elections 5% Surplus (Deficit):</b>        | <b>-37,950.00</b>        | <b>-37,950.00</b>       | <b>14,374.68</b>   | <b>17,612.43</b>   | <b>0.00</b>       | <b>55,562.43</b>                       | <b>-46.41%</b>  |
| <b>Fund: 289 - HAVA<br/>Revenue</b>                       |                          |                         |                    |                    |                   |                                        |                 |
|                                                           | 83,300.00                | 83,300.00               | 0.00               | 15,726.80          | 0.00              | -67,573.20                             | 18.88%          |
| <b>Revenue Surplus (Deficit):</b>                         | <b>83,300.00</b>         | <b>83,300.00</b>        | <b>0.00</b>        | <b>15,726.80</b>   | <b>0.00</b>       | <b>-67,573.20</b>                      | <b>18.88%</b>   |
| <b>Expense</b>                                            |                          |                         |                    |                    |                   |                                        |                 |
| 610 - Expenses - Other                                    | 82,500.00                | 82,500.00               | 0.00               | 11,990.00          | 0.00              | 70,510.00                              | 14.53%          |
| <b>Expense Total:</b>                                     | <b>82,500.00</b>         | <b>82,500.00</b>        | <b>0.00</b>        | <b>11,990.00</b>   | <b>0.00</b>       | <b>70,510.00</b>                       | <b>14.53%</b>   |
| <b>Fund: 289 - HAVA Surplus (Deficit):</b>                | <b>800.00</b>            | <b>800.00</b>           | <b>0.00</b>        | <b>3,736.80</b>    | <b>0.00</b>       | <b>2,936.80</b>                        | <b>467.10%</b>  |
| <b>Fund: 420 - Stone Hollow NID<br/>Revenue</b>           |                          |                         |                    |                    |                   |                                        |                 |
|                                                           | 22,000.00                | 22,000.00               | 0.00               | 18,563.07          | 0.00              | -3,436.93                              | 84.38%          |
| <b>Revenue Surplus (Deficit):</b>                         | <b>22,000.00</b>         | <b>22,000.00</b>        | <b>0.00</b>        | <b>18,563.07</b>   | <b>0.00</b>       | <b>-3,436.93</b>                       | <b>84.38%</b>   |
| <b>Expense</b>                                            |                          |                         |                    |                    |                   |                                        |                 |
| 610 - Expenses - Other                                    | 21,963.00                | 21,963.00               | 19,464.10          | 19,464.10          | 0.00              | 2,498.90                               | 88.62%          |

## Budget Report

For Fiscal: 2026 Period Ending: 06/30/2026

| Department                                                                  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|-----------------------------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|---------------|----------------------------------------|-----------------|
| 900 - Transfer out                                                          | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00          | 0.00                                   | 0.00%           |
| Expense Total:                                                              | 21,963.00                | 21,963.00               | 19,464.10          | 19,464.10          | 0.00          | 2,498.90                               | 88.62%          |
| Fund: 420 - Stone Hollow NID Surplus (Deficit):                             | 37.00                    | 37.00                   | -19,464.10         | -901.03            | 0.00          | -938.03                                | -2,435.22%      |
| Fund: 430 - River Downs West NID                                            |                          |                         |                    |                    |               |                                        |                 |
| Revenue                                                                     | 44,300.00                | 44,300.00               | 0.00               | 40,876.89          | 0.00          | -3,423.11                              | 92.27%          |
| Revenue Surplus (Deficit):                                                  | 44,300.00                | 44,300.00               | 0.00               | 40,876.89          | 0.00          | -3,423.11                              | 92.27%          |
| 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               | -2,798.76          | 0.00          | -3,423.76                              | -447.80%        |
| 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               | 1,390.83           | 42,566.35          | 0.00          | -22,433.65                             | 65.49%          |
| Revenue Surplus (Deficit):                                                  | 65,000.00                | 65,000.00               | 1,390.83           | 42,566.35          | 0.00          | -22,433.65                             | 65.49%          |
| Expense                                                                     |                          |                         |                    |                    |               |                                        |                 |
| 610 - Expenses - Other                                                      | 565,212.74               | 565,212.74              | 22,062.00          | 301,918.61         | 309,852.55    | -46,558.42                             | 108.24%         |
| 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              | 22,062.00          | 301,918.61         | 309,852.55    | 145,041.58                             | 80.84%          |
| Fund: 560 - ARPA Funds Surplus (Deficit):                                   | -691,812.74              | -691,812.74             | -20,671.17         | -259,352.26        | -309,852.55   | 122,607.93                             | 82.28%          |
| Report Surplus (Deficit):                                                   | -17,744,870.74           | -17,791,054.09          | -1,401,285.35      | -95,644.98         | -4,608,166.81 | 13,087,242.30                          | 26.44%          |

## Fund Summary

| Fund                              | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances  | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|--------------------------|-------------------------|--------------------|--------------------|---------------|----------------------------------------|
| 101 - Christian County General Fi | -3,827,259.00            | -3,873,442.35           | 563,341.16         | 1,531,795.98       | -621,260.06   | 4,783,978.27                           |
| 201 - Co. Law Enforcement         | -1,590,000.00            | -1,590,000.00           | -1,187,954.36      | -2,520,433.63      | 0.00          | -930,433.63                            |
| 205 - Federal Forfeiture I        | -84,500.00               | -84,500.00              | -7,340.13          | -19,637.59         | -1,159.40     | 63,703.01                              |
| 208 - Law Enforcement Training    | -800.00                  | -800.00                 | 8,399.70           | 3,567.76           | 0.00          | 4,367.76                               |
| 210 - Civil Process               | -51,500.00               | -51,500.00              | -5,568.49          | 13,786.41          | -4,042.57     | 61,243.84                              |
| 212 - Inmate Prisoner Detainee S  | 2,750.00                 | 2,750.00                | 2,371.18           | 8,676.56           | 0.00          | 5,926.56                               |
| 215 - Sheriff's Conceal Carry     | -84,450.00               | -84,450.00              | 3,546.04           | 5,791.32           | -3,154.30     | 87,087.02                              |
| 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               | 4,389.69           | 0.00          | 11,389.69                              |
| 221 - Road Sales Tax              | -369,625.00              | -369,625.00             | -260,882.84        | 313,733.93         | 0.00          | 683,358.93                             |
| 222 - CART                        | -84,500.00               | -84,500.00              | -78,850.11         | -84,684.84         | 0.00          | -184.84                                |
| 231 - Common I                    | -456,409.00              | -456,409.00             | -80,293.94         | 457,401.63         | -887,081.44   | 26,729.19                              |
| 232 - Common II                   | -304,264.00              | -304,264.00             | -134,915.28        | 376,930.49         | -916,640.05   | -235,445.56                            |
| 233 - Bridge                      | -311,496.00              | -311,496.00             | 35,965.31          | 235,908.23         | -5,062.50     | 542,341.73                             |
| 235 - Road & Bridge Capital Reqt  | -6,296,775.00            | -6,296,775.00           | 248,283.04         | -339,299.14        | -40,674.50    | 5,916,801.36                           |
| 241 - Assessment                  | -447,084.00              | -447,084.00             | -105,243.48        | 510,207.86         | -3,375.17     | 953,916.69                             |
| 250 - LEST                        | -327,000.00              | -327,000.00             | -258,067.45        | -311,669.61        | 0.00          | 15,330.39                              |
| 255 - LERF                        | -175,500.00              | -175,500.00             | 10,768.13          | 12,176.36          | 0.00          | 187,676.36                             |
| 256 - Building Capital Fund       | -2,015,000.00            | -2,015,000.00           | -140,316.02        | -349,451.07        | -1,752,101.04 | -86,552.11                             |
| 260 - P.A. Training               | -4,050.00                | -4,050.00               | 1,203.14           | 1,524.87           | 0.00          | 5,574.87                               |
| 265 - Delinquent Taxes            | 750.00                   | 750.00                  | -2.15              | 1,341.27           | 0.00          | 591.27                                 |
| 268 - Adm. Handling Cost          | -27,000.00               | -27,000.00              | 905.00             | 3,495.36           | 0.00          | 30,495.36                              |
| 269 - Law Library                 | -46,500.00               | -46,500.00              | 0.00               | 17,986.58          | 0.00          | 64,486.58                              |
| 271 - Record Retention            | -44,240.00               | -44,240.00              | 3,073.00           | 20,674.47          | -27,383.91    | 37,530.56                              |
| 272 - Record Technology           | 12,265.00                | 12,265.00               | 9,871.77           | 57,833.84          | 0.00          | 45,568.84                              |
| 275 - Tax Maintenance             | 1,300.00                 | 1,300.00                | 0.00               | 94,313.30          | 0.00          | 93,013.30                              |
| 280 - Building Inspection         | -480,683.00              | -480,683.00             | -3,817.98          | 94,539.76          | -36,379.32    | 538,843.44                             |
| 285 - County Elections            | 2,000.00                 | 2,000.00                | 0.00               | 5,170.08           | 0.00          | 3,170.08                               |
| 288 - Elections 5%                | -37,950.00               | -37,950.00              | 14,374.68          | 17,612.43          | 0.00          | 55,562.43                              |
| 289 - HAVA                        | 800.00                   | 800.00                  | 0.00               | 3,736.80           | 0.00          | 2,936.80                               |
| 420 - Stone Hollow NID            | 37.00                    | 37.00                   | -19,464.10         | -901.03            | 0.00          | -938.03                                |
| 430 - River Downs West NID        | 625.00                   | 625.00                  | 0.00               | -2,798.76          | 0.00          | -3,423.76                              |
| 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             | -20,671.17         | -259,352.26        | -309,852.55   | 122,607.93                             |
| Report Surplus (Deficit):         | -17,744,870.74           | -17,791,054.09          | -1,401,285.35      | -95,644.98         | -4,608,166.81 | 13,087,242.30                          |