

Auditor's Report

August 2026

SUMMARY:

General Revenue Fund Balance \$7.433 million (\$487,191) restricted to Circuit Court building).

Using the rule of thumb that monthly expenditures should be 1/12th of the annual budget (currently 67%) most offices and departments are within that range.

The fund balance has been corrected based on the closure and reconciliation of the Ozark Bank account. That account has been truly reconciled and all funds transferred to Guaranty Bank.

My office is working with the Treasurer's office on true reconciliation of all other bank accounts – we are cautiously optimistic that most significant issues will be resolved by year end.

Most officials and department heads submitted their 2027 budget requests within 48 hours of the statutory deadline – therefore that will remain this office's priority for the remainder of the year.

Fund Balances for Commission Controlled Funds (as of 8/31/2026) without bank interest):

General Revenue (Restricted and Unrestricted) 101	7,433,635
County Law Enforcement 201	920,854
Law Enforcement Sales Tax 250 (80% Sheriff/20% Prosecutor)	350,806
ARPA Funds 560	331,215
Total	9,036,510



Christian County, MO

Fund Balance Report

As Of 08/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
101 - Christian County General Fund	5,813,165.38	16,034,576.54	14,414,106.08	7,433,635.84
201 - Co. Law Enforcement	2,772,876.07	2,252,917.92	4,104,939.64	920,854.35
205 - Federal Forfeiture I	171,355.59	7,872.64	23,281.93	155,946.30
208 - Law Enforcement Training	5,800.51	11,977.89	8,014.14	9,764.26
210 - Civil Process	200,797.46	37,671.39	19,227.38	219,241.47
212 - Inmate Prisoner Detainee Security	30,206.39	11,480.15	0.00	41,686.54
215 - Sheriff's Conceal Carry	327,224.05	53,767.26	43,709.01	337,282.30
219 - Family Violence	0.00	1,940.00	1,940.00	0.00
220 - LEPC	36,816.33	4,914.06	188.82	41,541.57
221 - Road Sales Tax	6,694,019.48	4,350,754.97	3,323,897.27	7,720,877.18
222 - CART	327,865.56	1,907,432.00	1,919,012.47	316,285.09
231 - Common I	2,310,290.19	2,450,775.06	2,470,608.15	2,290,457.10
232 - Common II	1,585,557.88	2,341,460.08	2,604,169.63	1,322,848.33
233 - Bridge	1,843,296.92	335,538.30	6,579.65	2,172,255.57
235 - Road & Bridge Capital Requests	6,934,107.44	1,620,442.09	1,925,479.83	6,629,069.70
241 - Assessment	1,987,665.23	1,297,539.49	820,426.26	2,464,778.46
250 - LEST	345,446.01	2,267,210.93	2,261,850.24	350,806.70
255 - LERF	192,567.22	11,707.79	11,830.52	192,444.49
256 - Building Capital Fund	2,354,386.72	246,239.47	1,804,424.06	796,202.13
260 - P.A. Training	11,979.07	6,120.21	4,385.96	13,713.32
265 - Delinquent Taxes	21,352.10	10,200.27	2,616.30	28,936.07
268 - Adm. Handling Cost	44,372.78	236,136.51	231,342.51	49,166.78
269 - Law Library	119,617.16	37,055.00	24,469.49	132,202.67
271 - Record Retention	228,006.09	29,346.93	18,605.03	238,747.99
272 - Record Technology	905,545.55	109,492.17	21,212.20	993,825.52
275 - Tax Maintenance	238,827.37	170,104.37	53,830.51	355,101.23
280 - Building Inspection	1,087,902.83	367,325.28	244,380.61	1,210,847.50
285 - County Elections	24,431.94	207,234.59	123,734.18	107,932.35
288 - Elections 5%	80,569.77	23,410.83	1,312.51	102,668.09
289 - HAVA	21,491.53	54,416.24	13,737.20	62,170.57
320 - CDBG Grant	0.00	0.00	0.00	0.00
420 - Stone Hollow NID	51,137.28	19,107.65	19,464.10	50,780.83
425 - Building Bond Retirement	0.00	0.00	0.00	0.00
430 - River Downs West NID	47,587.07	41,307.84	43,675.65	45,219.26
455 - 2017 Bond Debt Svc Fund - Judicial Expansion	12.14	532,787.94	532,799.97	0.11
560 - ARPA Funds	693,983.99	45,125.26	407,894.10	331,215.15
800 - Christian County Govt Group Claims Account	92,000.00	1,494,939.74	994,197.35	592,742.39
Report Total:	37,602,261.10	38,630,328.86	38,501,342.75	37,731,247.21



Christian County, MO

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - Christian County General Fund							
Revenue							
	22,648,925.00	22,648,925.00	1,190,459.15	16,034,576.54	0.00	-6,614,348.46	70.80%
Revenue Total:	22,648,925.00	22,648,925.00	1,190,459.15	16,034,576.54	0.00	-6,614,348.46	70.80%
Expense							
010 - Commission	779,820.00	779,820.00	32,126.50	320,370.39	1,757.00	457,692.61	41.31%
020 - County Clerk	278,706.00	278,706.00	17,040.58	153,384.06	1,908.42	123,413.52	55.72%
030 - Elections	245,918.00	245,918.00	13,363.51	102,183.84	15.15	143,719.01	41.56%
040 - Facilities Management	1,164,876.00	1,164,876.00	115,650.06	827,896.86	10,155.20	326,823.94	71.94%
050 - Sheriff	11,776,123.00	11,776,123.00	882,537.30	7,918,265.79	16,637.80	3,841,219.41	67.38%
060 - Treasurer	183,160.00	183,160.00	13,968.38	113,492.44	0.00	69,667.56	61.96%
070 - Collector	466,224.00	466,224.00	27,046.23	252,571.33	0.00	213,652.67	54.17%
090 - Recorder	352,200.00	352,200.00	23,610.19	200,608.76	0.00	151,591.24	56.96%
110 - Consolidated Courts	420,950.00	420,950.00	42,190.64	241,645.22	22,750.32	156,554.46	62.81%
121 - 38th Circuit Associate Division No. 1	229,615.00	229,615.00	22,154.03	160,713.97	31,785.32	37,115.71	83.84%
122 - 38th Circuit Associate Division No. 2	5,555.00	5,555.00	116.84	1,197.97	0.00	4,357.03	21.57%
130 - Public Administrator	246,203.00	246,203.00	15,414.08	119,792.97	505.15	125,904.88	48.86%
140 - Prosecuting Attorney	2,746,823.00	2,746,823.00	166,621.99	1,506,333.73	834.07	1,239,655.20	54.87%
150 - Juvenile Office	665,043.00	711,226.35	54,335.55	443,972.04	34,929.24	232,325.07	67.33%
160 - Coroner	254,193.00	254,193.00	51,703.88	142,001.57	8,450.00	103,741.43	59.19%
170 - County Misc & Operations	3,080,250.00	3,080,250.00	44,390.65	206,418.01	357,471.98	2,516,360.01	18.31%
180 - University Extension	85,460.00	85,460.00	7,112.47	52,556.48	32,903.54	-0.02	100.00%
190 - Emergency Management	309,425.00	309,425.00	19,981.43	203,579.15	0.00	105,845.85	65.79%
200 - Planning & Development	395,982.00	395,982.00	26,268.84	230,107.10	0.00	165,874.90	58.11%
210 - Auditor	273,517.00	273,517.00	53,422.21	168,224.36	0.00	105,292.64	61.50%
230 - Recycle	76,458.00	76,458.00	0.00	32,802.65	0.00	43,655.35	42.90%
240 - Human Resources	768,973.00	768,973.00	52,349.97	461,502.98	600.00	306,870.02	60.09%
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	11,853.45	554,484.41	0.00	491,225.59	53.02%
Expense Total:	26,476,184.00	26,522,367.35	1,693,258.78	14,414,106.08	520,703.19	11,587,558.08	56.31%
Fund: 101 - Christian County General Fund Surplus (Deficit):	-3,827,259.00	-3,873,442.35	-502,799.63	1,620,470.46	-520,703.19	4,973,209.62	-28.39%
Fund: 201 - Co. Law Enforcement							
Revenue							
	3,310,000.00	3,310,000.00	393,455.85	2,252,917.92	0.00	-1,057,082.08	68.06%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue Surplus (Deficit):	3,310,000.00	3,310,000.00	393,455.85	2,252,917.92	0.00	-1,057,082.08	68.06%
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	0.00	4,104,939.64	0.00	795,060.36	83.77%
Expense Total:	4,900,000.00	4,900,000.00	0.00	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	393,455.85	-1,852,021.72	0.00	-262,021.72	116.48%
Fund: 205 - Federal Forfeiture I							
Revenue	20,000.00	20,000.00	0.00	7,872.64	0.00	-12,127.36	39.36%
Revenue Surplus (Deficit):	20,000.00	20,000.00	0.00	7,872.64	0.00	-12,127.36	39.36%
Expense							
610 - Expenses - Other	104,500.00	104,500.00	0.00	23,281.93	0.00	81,218.07	22.28%
Expense Total:	104,500.00	104,500.00	0.00	23,281.93	0.00	81,218.07	22.28%
Fund: 205 - Federal Forfeiture I Surplus (Deficit):	-84,500.00	-84,500.00	0.00	-15,409.29	0.00	69,090.71	18.24%
Fund: 208 - Law Enforcement Training							
Revenue	12,700.00	12,700.00	466.00	11,977.89	0.00	-722.11	94.31%
Revenue Surplus (Deficit):	12,700.00	12,700.00	466.00	11,977.89	0.00	-722.11	94.31%
Expense							
610 - Expenses - Other	13,500.00	13,500.00	0.00	8,014.14	640.00	4,845.86	64.10%
Expense Total:	13,500.00	13,500.00	0.00	8,014.14	640.00	4,845.86	64.10%
Fund: 208 - Law Enforcement Training Surplus (Deficit):	-800.00	-800.00	466.00	3,963.75	-640.00	4,123.75	-415.47%
Fund: 210 - Civil Process							
Revenue	83,500.00	83,500.00	2,430.74	37,671.39	0.00	-45,828.61	45.12%
Revenue Surplus (Deficit):	83,500.00	83,500.00	2,430.74	37,671.39	0.00	-45,828.61	45.12%
Expense							
610 - Expenses - Other	135,000.00	135,000.00	3,518.00	19,227.38	3,590.18	112,182.44	16.90%
Expense Total:	135,000.00	135,000.00	3,518.00	19,227.38	3,590.18	112,182.44	16.90%
Fund: 210 - Civil Process Surplus (Deficit):	-51,500.00	-51,500.00	-1,087.26	18,444.01	-3,590.18	66,353.83	-28.84%
Fund: 212 - Inmate Prisoner Detainee Security							
Revenue	12,750.00	12,750.00	1,117.96	11,480.15	0.00	-1,269.85	90.04%
Revenue Surplus (Deficit):	12,750.00	12,750.00	1,117.96	11,480.15	0.00	-1,269.85	90.04%
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: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
620 - Expenses - Other	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Expense Total:	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%
Fund: 212 - Inmate Prisoner Detainee Security Surplus (Deficit):	2,750.00	2,750.00	1,117.96	11,480.15	0.00	8,730.15	417.46%
Fund: 215 - Sheriff's Conceal Carry Revenue	59,000.00	59,000.00	5,070.00	53,767.26	0.00	-5,232.74	91.13%
Revenue Surplus (Deficit):	59,000.00	59,000.00	5,070.00	53,767.26	0.00	-5,232.74	91.13%
Expense							
600 - Expenses - Payroll	58,950.00	58,950.00	2,309.03	19,498.87	0.00	39,451.13	33.08%
610 - Expenses - Other	84,500.00	84,500.00	1,982.04	24,210.14	0.00	60,289.86	28.65%
Expense Total:	143,450.00	143,450.00	4,291.07	43,709.01	0.00	99,740.99	30.47%
Fund: 215 - Sheriff's Conceal Carry Surplus (Deficit):	-84,450.00	-84,450.00	778.93	10,058.25	0.00	94,508.25	-11.91%
Fund: 219 - Family Violence Revenue	3,500.00	3,500.00	225.00	1,940.00	0.00	-1,560.00	55.43%
Revenue Surplus (Deficit):	3,500.00	3,500.00	225.00	1,940.00	0.00	-1,560.00	55.43%
Expense							
800 - Disbursements	3,500.00	3,500.00	225.00	1,940.00	0.00	1,560.00	55.43%
Expense Total:	3,500.00	3,500.00	225.00	1,940.00	0.00	1,560.00	55.43%
Fund: 219 - Family Violence Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 220 - LEPC Revenue	3,000.00	3,000.00	0.00	4,914.06	0.00	1,914.06	163.80%
Revenue Surplus (Deficit):	3,000.00	3,000.00	0.00	4,914.06	0.00	1,914.06	163.80%
Expense							
610 - Expenses - Other	10,000.00	10,000.00	60.94	188.82	0.00	9,811.18	1.89%
Expense Total:	10,000.00	10,000.00	60.94	188.82	0.00	9,811.18	1.89%
Fund: 220 - LEPC Surplus (Deficit):	-7,000.00	-7,000.00	-60.94	4,725.24	0.00	11,725.24	-67.50%
Fund: 221 - Road Sales Tax Revenue	6,355,375.00	6,355,375.00	592,906.91	4,350,754.97	0.00	-2,004,620.03	68.46%
Revenue Surplus (Deficit):	6,355,375.00	6,355,375.00	592,906.91	4,350,754.97	0.00	-2,004,620.03	68.46%
Expense							
610 - Expenses - Other	505,000.00	505,000.00	0.00	165,305.41	0.00	339,694.59	32.73%
800 - Disbursements	6,220,000.00	6,220,000.00	488,192.35	3,158,591.86	0.00	3,061,408.14	50.78%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	6,725,000.00	6,725,000.00	488,192.35	3,323,897.27	0.00	3,401,102.73	49.43%
Fund: 221 - Road Sales Tax Surplus (Deficit):	-369,625.00	-369,625.00	104,714.56	1,026,857.70	0.00	1,396,482.70	-277.81%
Fund: 222 - CART							
Revenue	2,513,000.00	2,513,000.00	250,121.99	1,907,432.00	0.00	-605,568.00	75.90%
Revenue Surplus (Deficit):	2,513,000.00	2,513,000.00	250,121.99	1,907,432.00	0.00	-605,568.00	75.90%
Expense							
610 - Expenses - Other	712,000.00	712,000.00	67,796.84	539,539.26	0.00	172,460.74	75.78%
800 - Disbursements	1,885,500.00	1,885,500.00	181,123.91	1,379,473.21	0.00	506,026.79	73.16%
Expense Total:	2,597,500.00	2,597,500.00	248,920.75	1,919,012.47	0.00	678,487.53	73.88%
Fund: 222 - CART Surplus (Deficit):	-84,500.00	-84,500.00	1,201.24	-11,580.47	0.00	72,919.53	13.70%
Fund: 231 - Common I							
Revenue	3,452,720.00	3,452,720.00	314,534.89	2,450,775.06	0.00	-1,001,944.94	70.98%
Revenue Surplus (Deficit):	3,452,720.00	3,452,720.00	314,534.89	2,450,775.06	0.00	-1,001,944.94	70.98%
Expense							
600 - Expenses - Payroll	1,324,723.00	1,324,723.00	96,077.65	826,030.10	0.00	498,692.90	62.35%
610 - Expenses - Other	2,584,406.00	2,584,406.00	183,899.38	1,644,578.05	234,257.27	705,570.68	72.70%
Expense Total:	3,909,129.00	3,909,129.00	279,977.03	2,470,608.15	234,257.27	1,204,263.58	69.19%
Fund: 231 - Common I Surplus (Deficit):	-456,409.00	-456,409.00	34,557.86	-19,833.09	-234,257.27	202,318.64	55.67%
Fund: 232 - Common II							
Revenue	4,250,349.00	4,250,349.00	320,991.97	2,341,460.08	0.00	-1,908,888.92	55.09%
Revenue Surplus (Deficit):	4,250,349.00	4,250,349.00	320,991.97	2,341,460.08	0.00	-1,908,888.92	55.09%
Expense							
600 - Expenses - Payroll	1,117,268.00	1,117,268.00	78,181.19	673,112.89	0.00	444,155.11	60.25%
610 - Expenses - Other	3,437,345.00	3,437,345.00	425,577.16	1,931,056.74	197,867.08	1,308,421.18	61.94%
Expense Total:	4,554,613.00	4,554,613.00	503,758.35	2,604,169.63	197,867.08	1,752,576.29	61.52%
Fund: 232 - Common II Surplus (Deficit):	-304,264.00	-304,264.00	-182,766.38	-262,709.55	-197,867.08	-156,312.63	151.37%
Fund: 233 - Bridge							
Revenue	462,500.00	462,500.00	39,335.50	335,538.30	0.00	-126,961.70	72.55%
Revenue Surplus (Deficit):	462,500.00	462,500.00	39,335.50	335,538.30	0.00	-126,961.70	72.55%
Expense							
610 - Expenses - Other	773,996.00	773,996.00	0.00	6,579.65	4,047.50	763,368.85	1.37%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	773,996.00	773,996.00	0.00	6,579.65	4,047.50	763,368.85	1.37%
Fund: 233 - Bridge Surplus (Deficit):	-311,496.00	-311,496.00	39,335.50	328,958.65	-4,047.50	636,407.15	-104.31%
Fund: 235 - Road & Bridge Capital Requests							
Revenue	850,000.00	850,000.00	0.00	1,620,442.09	0.00	770,442.09	190.64%
Revenue Surplus (Deficit):	850,000.00	850,000.00	0.00	1,620,442.09	0.00	770,442.09	190.64%
Expense							
610 - Expenses - Other	7,121,775.00	7,121,775.00	0.00	1,925,479.83	193,455.07	5,002,840.10	29.75%
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	0.00	1,925,479.83	193,455.07	5,027,840.10	29.65%
Fund: 235 - Road & Bridge Capital Requests Surplus (Deficit):	-6,296,775.00	-6,296,775.00	0.00	-305,037.74	-193,455.07	5,798,282.19	7.92%
Fund: 241 - Assessment							
Revenue	1,379,685.00	1,379,685.00	113,970.17	1,297,539.49	0.00	-82,145.51	94.05%
Revenue Surplus (Deficit):	1,379,685.00	1,379,685.00	113,970.17	1,297,539.49	0.00	-82,145.51	94.05%
Expense							
600 - Expenses - Payroll	1,205,669.00	1,205,669.00	77,533.23	657,765.44	0.00	547,903.56	54.56%
610 - Expenses - Other	621,100.00	621,100.00	9,063.28	162,660.82	1,360.98	457,078.20	26.41%
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	86,596.51	820,426.26	1,360.98	1,004,981.76	44.99%
Fund: 241 - Assessment Surplus (Deficit):	-447,084.00	-447,084.00	27,373.66	477,113.23	-1,360.98	922,836.25	-106.41%
Fund: 250 - LEST							
Revenue	3,285,000.00	3,285,000.00	316,000.98	2,267,210.93	0.00	-1,017,789.07	69.02%
Revenue Surplus (Deficit):	3,285,000.00	3,285,000.00	316,000.98	2,267,210.93	0.00	-1,017,789.07	69.02%
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	289,651.45	2,261,850.24	0.00	1,350,149.76	62.62%
Expense Total:	3,612,000.00	3,612,000.00	289,651.45	2,261,850.24	0.00	1,350,149.76	62.62%
Fund: 250 - LEST Surplus (Deficit):	-327,000.00	-327,000.00	26,349.53	5,360.69	0.00	332,360.69	-1.64%
Fund: 255 - LERF							
Revenue	54,500.00	54,500.00	-17,911.25	11,707.79	0.00	-42,792.21	21.48%
Revenue Surplus (Deficit):	54,500.00	54,500.00	-17,911.25	11,707.79	0.00	-42,792.21	21.48%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
610 - Expenses - Other	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Expense Total:	230,000.00	230,000.00	0.00	11,830.52	0.00	218,169.48	5.14%
Fund: 255 - LERF Surplus (Deficit):	-175,500.00	-175,500.00	-17,911.25	-122.73	0.00	175,377.27	0.07%
Fund: 256 - Building Capital Fund							
Revenue							
	985,000.00	985,000.00	0.00	246,239.47	0.00	-738,760.53	25.00%
Revenue Surplus (Deficit):	985,000.00	985,000.00	0.00	246,239.47	0.00	-738,760.53	25.00%
Expense							
610 - Expenses - Other	3,000,000.00	3,000,000.00	764,871.34	1,804,424.06	566,389.66	629,186.28	79.03%
Expense Total:	3,000,000.00	3,000,000.00	764,871.34	1,804,424.06	566,389.66	629,186.28	79.03%
Fund: 256 - Building Capital Fund Surplus (Deficit):	-2,015,000.00	-2,015,000.00	-764,871.34	-1,558,184.59	-566,389.66	-109,574.25	105.44%
Fund: 260 - P.A. Training							
Revenue							
	7,950.00	7,950.00	595.50	6,120.21	0.00	-1,829.79	76.98%
Revenue Surplus (Deficit):	7,950.00	7,950.00	595.50	6,120.21	0.00	-1,829.79	76.98%
Expense							
610 - Expenses - Other	12,000.00	12,000.00	1,250.00	4,385.96	592.00	7,022.04	41.48%
Expense Total:	12,000.00	12,000.00	1,250.00	4,385.96	592.00	7,022.04	41.48%
Fund: 260 - P.A. Training Surplus (Deficit):	-4,050.00	-4,050.00	-654.50	1,734.25	-592.00	5,192.25	-28.20%
Fund: 265 - Delinquent Taxes							
Revenue							
	8,750.00	8,750.00	6,293.92	10,200.27	0.00	1,450.27	116.57%
Revenue Surplus (Deficit):	8,750.00	8,750.00	6,293.92	10,200.27	0.00	1,450.27	116.57%
Expense							
610 - Expenses - Other	8,000.00	8,000.00	209.12	2,616.30	0.00	5,383.70	32.70%
Expense Total:	8,000.00	8,000.00	209.12	2,616.30	0.00	5,383.70	32.70%
Fund: 265 - Delinquent Taxes Surplus (Deficit):	750.00	750.00	6,084.80	7,583.97	0.00	6,833.97	1,011.20%
Fund: 268 - Adm. Handling Cost							
Revenue							
	398,185.00	398,185.00	13,520.89	236,136.51	0.00	-162,048.49	59.30%
Revenue Surplus (Deficit):	398,185.00	398,185.00	13,520.89	236,136.51	0.00	-162,048.49	59.30%
Expense							
610 - Expenses - Other	425,185.00	425,185.00	13,070.89	231,342.51	0.00	193,842.49	54.41%
Expense Total:	425,185.00	425,185.00	13,070.89	231,342.51	0.00	193,842.49	54.41%
Fund: 268 - Adm. Handling Cost Surplus (Deficit):	-27,000.00	-27,000.00	450.00	4,794.00	0.00	31,794.00	-17.76%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 269 - Law Library							
Revenue							
	53,500.00	53,500.00	0.00	37,055.00	0.00	-16,445.00	69.26%
Revenue Surplus (Deficit):	53,500.00	53,500.00	0.00	37,055.00	0.00	-16,445.00	69.26%
Expense							
610 - Expenses - Other	100,000.00	100,000.00	0.00	24,469.49	0.00	75,530.51	24.47%
Expense Total:	100,000.00	100,000.00	0.00	24,469.49	0.00	75,530.51	24.47%
Fund: 269 - Law Library Surplus (Deficit):	-46,500.00	-46,500.00	0.00	12,585.51	0.00	59,085.51	-27.07%
Fund: 271 - Record Retention							
Revenue							
	37,760.00	37,760.00	3,235.00	29,346.93	0.00	-8,413.07	77.72%
Revenue Surplus (Deficit):	37,760.00	37,760.00	3,235.00	29,346.93	0.00	-8,413.07	77.72%
Expense							
610 - Expenses - Other	82,000.00	82,000.00	0.00	18,605.03	0.00	63,394.97	22.69%
Expense Total:	82,000.00	82,000.00	0.00	18,605.03	0.00	63,394.97	22.69%
Fund: 271 - Record Retention Surplus (Deficit):	-44,240.00	-44,240.00	3,235.00	10,741.90	0.00	54,981.90	-24.28%
Fund: 272 - Record Technology							
Revenue							
	154,265.00	154,265.00	11,478.55	109,492.17	0.00	-44,772.83	70.98%
Revenue Surplus (Deficit):	154,265.00	154,265.00	11,478.55	109,492.17	0.00	-44,772.83	70.98%
Expense							
610 - Expenses - Other	142,000.00	142,000.00	807.44	21,212.20	862.87	119,924.93	15.55%
Expense Total:	142,000.00	142,000.00	807.44	21,212.20	862.87	119,924.93	15.55%
Fund: 272 - Record Technology Surplus (Deficit):	12,265.00	12,265.00	10,671.11	88,279.97	-862.87	75,152.10	712.74%
Fund: 275 - Tax Maintenance							
Revenue							
	191,300.00	191,300.00	0.00	170,104.37	0.00	-21,195.63	88.92%
Revenue Surplus (Deficit):	191,300.00	191,300.00	0.00	170,104.37	0.00	-21,195.63	88.92%
Expense							
610 - Expenses - Other	190,000.00	190,000.00	0.00	53,830.51	0.00	136,169.49	28.33%
Expense Total:	190,000.00	190,000.00	0.00	53,830.51	0.00	136,169.49	28.33%
Fund: 275 - Tax Maintenance Surplus (Deficit):	1,300.00	1,300.00	0.00	116,273.86	0.00	114,973.86	8,944.14%
Fund: 280 - Building Inspection							
Revenue							
	345,000.00	345,000.00	29,349.05	367,325.28	0.00	22,325.28	106.47%
Revenue Surplus (Deficit):	345,000.00	345,000.00	29,349.05	367,325.28	0.00	22,325.28	106.47%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
600 - Expenses - Payroll	266,633.00	266,633.00	18,732.45	159,615.02	0.00	107,017.98	59.86%
610 - Expenses - Other	559,050.00	559,050.00	1,123.97	84,765.59	13,818.74	460,465.67	17.63%
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	825,683.00	825,683.00	19,856.42	244,380.61	13,818.74	567,483.65	31.27%
Fund: 280 - Building Inspection Surplus (Deficit):	-480,683.00	-480,683.00	9,492.63	122,944.67	-13,818.74	589,808.93	-22.70%
Fund: 285 - County Elections Revenue							
	336,000.00	336,000.00	0.00	207,234.59	0.00	-128,765.41	61.68%
Revenue Surplus (Deficit):	336,000.00	336,000.00	0.00	207,234.59	0.00	-128,765.41	61.68%
Expense							
610 - Expenses - Other	334,000.00	334,000.00	0.00	99,016.42	0.00	234,983.58	29.65%
900 - Transfer out	0.00	0.00	0.00	24,717.76	0.00	-24,717.76	0.00%
Expense Total:	334,000.00	334,000.00	0.00	123,734.18	0.00	210,265.82	37.05%
Fund: 285 - County Elections Surplus (Deficit):	2,000.00	2,000.00	0.00	83,500.41	0.00	81,500.41	4,175.02%
Fund: 288 - Elections 5% Revenue							
	42,500.00	42,500.00	0.00	23,410.83	0.00	-19,089.17	55.08%
Revenue Surplus (Deficit):	42,500.00	42,500.00	0.00	23,410.83	0.00	-19,089.17	55.08%
Expense							
610 - Expenses - Other	80,450.00	80,450.00	100.00	1,312.51	0.00	79,137.49	1.63%
Expense Total:	80,450.00	80,450.00	100.00	1,312.51	0.00	79,137.49	1.63%
Fund: 288 - Elections 5% Surplus (Deficit):	-37,950.00	-37,950.00	-100.00	22,098.32	0.00	60,048.32	-58.23%
Fund: 289 - HAVA Revenue							
	83,300.00	83,300.00	0.00	54,416.24	0.00	-28,883.76	65.33%
Revenue Surplus (Deficit):	83,300.00	83,300.00	0.00	54,416.24	0.00	-28,883.76	65.33%
Expense							
610 - Expenses - Other	82,500.00	82,500.00	0.00	13,737.20	0.00	68,762.80	16.65%
Expense Total:	82,500.00	82,500.00	0.00	13,737.20	0.00	68,762.80	16.65%
Fund: 289 - HAVA Surplus (Deficit):	800.00	800.00	0.00	40,679.04	0.00	39,879.04	5,084.88%
Fund: 420 - Stone Hollow NID Revenue							
	22,000.00	22,000.00	0.00	19,107.65	0.00	-2,892.35	86.85%
Revenue Surplus (Deficit):	22,000.00	22,000.00	0.00	19,107.65	0.00	-2,892.35	86.85%
Expense							
610 - Expenses - Other	21,963.00	21,963.00	0.00	19,464.10	0.00	2,498.90	88.62%

Budget Report

For Fiscal: 2026 Period Ending: 08/31/2026

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
900 - Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	21,963.00	21,963.00	0.00	19,464.10	0.00	2,498.90	88.62%
Fund: 420 - Stone Hollow NID Surplus (Deficit):	37.00	37.00	0.00	-356.45	0.00	-393.45	-963.38%
Fund: 430 - River Downs West NID Revenue	44,300.00	44,300.00	0.00	41,307.84	0.00	-2,992.16	93.25%
Revenue Surplus (Deficit):	44,300.00	44,300.00	0.00	41,307.84	0.00	-2,992.16	93.25%
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	-2,367.81	0.00	-2,992.81	-378.85%
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	1,215.69	45,125.26	0.00	-19,874.74	69.42%
Revenue Surplus (Deficit):	65,000.00	65,000.00	1,215.69	45,125.26	0.00	-19,874.74	69.42%
Expense 610 - Expenses - Other	565,212.74	565,212.74	38,306.84	407,894.10	203,877.06	-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	38,306.84	407,894.10	203,877.06	145,041.58	80.84%
Fund: 560 - ARPA Funds Surplus (Deficit):	-691,812.74	-691,812.74	-37,091.15	-362,768.84	-203,877.06	125,166.84	81.91%
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-848,057.82	-371,756.28	-1,941,461.60	15,477,836.21	13.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
101 - Christian County General Fi	-3,827,259.00	-3,873,442.35	-502,799.63	1,620,470.46	-520,703.19	4,973,209.62
201 - Co. Law Enforcement	-1,590,000.00	-1,590,000.00	393,455.85	-1,852,021.72	0.00	-262,021.72
205 - Federal Forfeiture I	-84,500.00	-84,500.00	0.00	-15,409.29	0.00	69,090.71
208 - Law Enforcement Training	-800.00	-800.00	466.00	3,963.75	-640.00	4,123.75
210 - Civil Process	-51,500.00	-51,500.00	-1,087.26	18,444.01	-3,590.18	66,353.83
212 - Inmate Prisoner Detainee S	2,750.00	2,750.00	1,117.96	11,480.15	0.00	8,730.15
215 - Sheriff's Conceal Carry	-84,450.00	-84,450.00	778.93	10,058.25	0.00	94,508.25
219 - Family Violence	0.00	0.00	0.00	0.00	0.00	0.00
220 - LEPC	-7,000.00	-7,000.00	-60.94	4,725.24	0.00	11,725.24
221 - Road Sales Tax	-369,625.00	-369,625.00	104,714.56	1,026,857.70	0.00	1,396,482.70
222 - CART	-84,500.00	-84,500.00	1,201.24	-11,580.47	0.00	72,919.53
231 - Common I	-456,409.00	-456,409.00	34,557.86	-19,833.09	-234,257.27	202,318.64
232 - Common II	-304,264.00	-304,264.00	-182,766.38	-262,709.55	-197,867.08	-156,312.63
233 - Bridge	-311,496.00	-311,496.00	39,335.50	328,958.65	-4,047.50	636,407.15
235 - Road & Bridge Capital Reqt	-6,296,775.00	-6,296,775.00	0.00	-305,037.74	-193,455.07	5,798,282.19
241 - Assessment	-447,084.00	-447,084.00	27,373.66	477,113.23	-1,360.98	922,836.25
250 - LEST	-327,000.00	-327,000.00	26,349.53	5,360.69	0.00	332,360.69
255 - LERF	-175,500.00	-175,500.00	-17,911.25	-122.73	0.00	175,377.27
256 - Building Capital Fund	-2,015,000.00	-2,015,000.00	-764,871.34	-1,558,184.59	-566,389.66	-109,574.25
260 - P.A. Training	-4,050.00	-4,050.00	-654.50	1,734.25	-592.00	5,192.25
265 - Delinquent Taxes	750.00	750.00	6,084.80	7,583.97	0.00	6,833.97
268 - Adm. Handling Cost	-27,000.00	-27,000.00	450.00	4,794.00	0.00	31,794.00
269 - Law Library	-46,500.00	-46,500.00	0.00	12,585.51	0.00	59,085.51
271 - Record Retention	-44,240.00	-44,240.00	3,235.00	10,741.90	0.00	54,981.90
272 - Record Technology	12,265.00	12,265.00	10,671.11	88,279.97	-862.87	75,152.10
275 - Tax Maintenance	1,300.00	1,300.00	0.00	116,273.86	0.00	114,973.86
280 - Building Inspection	-480,683.00	-480,683.00	9,492.63	122,944.67	-13,818.74	589,808.93
285 - County Elections	2,000.00	2,000.00	0.00	83,500.41	0.00	81,500.41
288 - Elections 5%	-37,950.00	-37,950.00	-100.00	22,098.32	0.00	60,048.32
289 - HAVA	800.00	800.00	0.00	40,679.04	0.00	39,879.04
420 - Stone Hollow NID	37.00	37.00	0.00	-356.45	0.00	-393.45
430 - River Downs West NID	625.00	625.00	0.00	-2,367.81	0.00	-2,992.81
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	-37,091.15	-362,768.84	-203,877.06	125,166.84
Report Surplus (Deficit):	-17,744,870.74	-17,791,054.09	-848,057.82	-371,756.28	-1,941,461.60	15,477,836.21



Christian County, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 08/31/2026

		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - Christian County General Fund									
Revenue									
<u>101-41100</u>	Property Tax	4,057.27	4,759.97	702.70	17.32%	709,842.85	761,947.14	52,104.29	7.34%
<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%	34,180.61	29,864.79	-4,315.82	-12.63%
<u>101-41310</u>	Sales Tax	526,749.44	590,409.44	63,660.00	12.09%	4,010,010.77	4,235,179.02	225,168.25	5.62%
<u>101-41311</u>	Marijuana Sales Tax	25,301.82	0.00	-25,301.82	-100.00%	209,248.46	-436,551.56	-645,800.02	-308.63%
<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	250.00	393.93	143.93	57.57%	5,995.34	3,837.84	-2,157.50	-35.99%
<u>101-42290</u>	County Clerk Fees	6,037.72	5,420.02	-617.70	-10.23%	45,086.70	40,303.21	-4,783.49	-10.61%
<u>101-43111</u>	HIDTA Grant	475.59	553.40	77.81	16.36%	5,526.62	13,900.14	8,373.52	151.51%
<u>101-43300</u>	Payments in Lieu of Tax	0.00	0.00	0.00	0.00%	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	4,093.54	3,880.86	-212.68	-5.20%	294,342.69	245,221.77	-49,120.92	-16.69%
<u>101-43414</u>	VOCA Grant	14,698.15	20,736.98	6,038.83	41.09%	92,774.56	85,236.37	-7,538.19	-8.13%
<u>101-43415</u>	HB 224 Grant	0.00	0.00	0.00	0.00%	10,298.83	74,073.04	63,774.21	619.24%
<u>101-43417</u>	Emergency Management Grants	0.00	0.00	0.00	0.00%	89,520.72	0.00	-89,520.72	-100.00%
<u>101-43419</u>	STOP Grant	13,379.04	0.00	-13,379.04	-100.00%	36,586.92	8,167.09	-28,419.83	-77.68%
<u>101-43421</u>	Juvenile Grant	0.00	224.75	224.75	0.00%	59,583.80	99,329.09	39,745.29	66.70%
<u>101-43610</u>	Election Cost Reimbursement	2,564.06	0.00	-2,564.06	-100.00%	6,118.12	7,652.46	1,534.34	25.08%
<u>101-44110</u>	Associate Division I Fees	6.70	0.00	-6.70	-100.00%	182.10	20.00	-162.10	-89.02%
<u>101-44111</u>	Circuit Clerk Fees	9,141.44	9,205.06	63.62	0.70%	83,176.74	81,090.11	-2,086.63	-2.51%
<u>101-44115</u>	Associate Division II Fees	63.00	0.00	-63.00	-100.00%	63.00	291.00	228.00	361.90%
<u>101-44119</u>	Public Administrator Fees	2,502.50	665.00	-1,837.50	-73.43%	25,807.50	8,837.00	-16,970.50	-65.76%
<u>101-44120</u>	Recorder of Deeds Fees	34,580.75	35,762.50	1,181.75	3.42%	239,314.39	275,862.75	36,548.36	15.27%
<u>101-44130</u>	Planning & Development Fees	6,660.00	3,935.02	-2,724.98	-40.92%	35,346.33	38,655.02	3,308.69	9.36%
<u>101-44194</u>	Collector Commissions & Fees	18,486.95	21,512.70	3,025.75	16.37%	1,158,520.91	1,236,209.55	77,688.64	6.71%
<u>101-44224</u>	Fees for HB 2224	2,380.00	2,989.50	609.50	25.61%	18,218.50	21,771.50	3,553.00	19.50%
<u>101-44232</u>	Inmate Medical Fees	0.00	0.00	0.00	0.00%	0.00	3,776.61	3,776.61	0.00%
<u>101-44233</u>	Prisoner Board	886.50	150.55	-735.95	-83.02%	6,065.58	23,029.90	16,964.32	279.68%
<u>101-44235</u>	Criminal Costs	-1,764.00	0.00	1,764.00	100.00%	92,706.76	530,267.43	437,560.67	471.98%
<u>101-44236</u>	Prisoner INS	0.00	2,194.68	2,194.68	0.00%	837,286.72	944,051.65	106,764.93	12.75%
<u>101-44290</u>	Sheriff's Fees	768.50	727.00	-41.50	-5.40%	5,388.00	6,550.00	1,162.00	21.57%
<u>101-44291</u>	Sheriff Retirement Fees	0.00	640.00	640.00	0.00%	0.00	9,145.00	9,145.00	0.00%
<u>101-44413</u>	Recycle	519.71	0.00	-519.71	-100.00%	4,241.61	1,293.15	-2,948.46	-69.51%

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-44631</u>	Child Support Reimbursement	0.00	66.09	66.09	0.00%	1,667.77	452.28	-1,215.49	-72.88%
<u>101-45110</u>	Opioid Settlement - Unrestricted	13,795.77	8,195.22	-5,600.55	-40.60%	25,173.20	16,972.83	-8,200.37	-32.58%
<u>101-45111</u>	Opioid Settlement - Restricted	78,175.99	46,439.57	-31,736.42	-40.60%	142,648.10	96,179.29	-46,468.81	-32.58%
<u>101-46611</u>	Interest	18,267.39	2,799.90	-15,467.49	-84.67%	320,675.59	272,906.52	-47,769.07	-14.90%
<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	13,800.00	0.00	-13,800.00	-100.00%	27,600.00	0.00	-27,600.00	-100.00%
<u>101-48102</u>	Expense Reimbursement	1,403.23	6,405.77	5,002.54	356.50%	8,981.49	23,184.37	14,202.88	158.14%
<u>101-48103</u>	LAGERS - Health Department	7,646.62	7,159.04	-487.58	-6.38%	55,956.34	65,034.65	9,078.31	16.22%
<u>101-48104</u>	School Contract - SHF	144.00	0.00	-144.00	-100.00%	69,570.54	34,713.27	-34,857.27	-50.10%
<u>101-48105</u>	Expense Reimbursement-SHF	0.00	2,450.00	2,450.00	0.00%	15,339.73	16,767.66	1,427.93	9.31%
<u>101-48106</u>	287(g) Reimbursement - SHF	0.00	210,000.00	210,000.00	0.00%	0.00	453,796.00	453,796.00	0.00%
<u>101-48200</u>	PHONE/VENDING COMMISSIONS	14,554.99	5,420.86	-9,134.13	-62.76%	109,107.26	67,957.47	-41,149.79	-37.71%
<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	760,431.97	0.00	-760,431.97	-100.00%	4,373,391.89	4,104,939.64	-268,452.25	-6.14%
<u>101-49250</u>	TRANSFERS IN - LEST Reimbursement	265,876.45	192,649.81	-73,226.64	-27.54%	2,244,498.94	2,164,848.60	-79,650.34	-3.55%
<u>101-49475</u>	Collector TMF Overage	0.00	0.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
	Revenue Total:	1,845,935.09	1,185,747.62	-660,187.47	-35.76%	16,151,192.39	15,970,580.82	-180,611.57	-1.12%
Expense									
Department: 010 - Commission									
<u>101-010-51110</u>	Salary Elected Official - COMMISSION	17,912.08	18,449.46	-537.38	-3.00%	152,252.68	156,820.41	-4,567.73	-3.00%
<u>101-010-51120</u>	Salary Other - COMMISSION	16,892.56	4,613.93	-12,278.63	-72.69%	47,964.39	48,362.31	-397.92	-0.83%
<u>101-010-51210</u>	Health Insurance	2,283.52	2,550.02	-266.50	-11.67%	11,118.93	21,671.70	-10,552.77	-94.91%
<u>101-010-51220</u>	FICA	2,642.96	1,738.86	-904.10	-34.21%	15,238.03	15,479.97	-241.94	-1.59%
<u>101-010-51230</u>	Lagers	3,207.34	2,813.75	-393.59	-12.27%	17,240.41	24,047.04	-6,806.63	-39.48%
<u>101-010-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	25.08	34.05	-8.97	-35.77%
<u>101-010-51260</u>	Workers' Compensation	610.61	36.60	-574.01	-94.01%	610.61	303.24	-307.37	-50.34%
<u>101-010-52432</u>	Computer Software Maintenance	0.00	280.00	-280.00	0.00%	0.00	2,240.00	-2,240.00	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	300.00	-300.00	0.00%	50,110.00	41,500.00	8,610.00	17.18%
<u>101-010-52530</u>	Phone	283.62	236.92	-46.70	-16.47%	2,045.32	2,024.90	20.42	1.00%
<u>101-010-52580</u>	Mileage	308.00	176.32	-131.68	-42.75%	1,214.90	850.57	364.33	29.99%
<u>101-010-52590</u>	Training	0.00	400.00	-400.00	0.00%	2,567.18	2,505.60	61.58	2.40%
<u>101-010-53600</u>	Office Expense	221.66	169.57	-52.09	-23.50%	3,820.78	2,885.12	935.66	24.49%
<u>101-010-53605</u>	Postage	87.42	361.07	-273.65	-313.03%	4,447.31	1,277.21	3,170.10	71.28%
<u>101-010-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	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	368.27	-368.27	0.00%
	Department 010 - Commission Total:	44,449.77	32,126.50	12,323.27	27.72%	310,666.82	320,370.39	-9,703.57	-3.12%
Department: 020 - County Clerk									
<u>101-020-51110</u>	Salary Elected Official - COUNTY CLER	6,104.48	6,287.62	-183.14	-3.00%	51,888.08	53,444.77	-1,556.69	-3.00%
<u>101-020-51120</u>	Salary Other - COUNTY CLERK OTHER	9,732.20	5,498.88	-4,233.32	-43.50%	73,146.04	48,118.58	25,027.46	34.22%
<u>101-020-51210</u>	Health Insurance	2,153.04	1,804.62	-348.42	-16.18%	15,347.18	17,810.87	-2,463.69	-16.05%

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-020-51220</u>	FICA	1,195.90	890.57	305.33	25.53%	9,447.01	7,669.21	1,777.80	18.82%
<u>101-020-51230</u>	Lagers	1,541.41	1,429.14	112.27	7.28%	12,619.07	12,381.94	237.13	1.88%
<u>101-020-51250</u>	Unemployment Insurance	0.00	0.12	-0.12	0.00%	70.42	31.89	38.53	54.71%
<u>101-020-51260</u>	Workers' Compensation	220.50	16.34	204.16	92.59%	220.50	788.28	-567.78	-257.50%
<u>101-020-52432</u>	Software Maintenance & Licenses	0.00	302.50	-302.50	0.00%	8,680.35	6,073.70	2,606.65	30.03%
<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	144.48	105.24	39.24	27.16%	1,149.95	841.80	308.15	26.80%
<u>101-020-52580</u>	Mileage	0.00	0.00	0.00	0.00%	114.52	0.00	114.52	100.00%
<u>101-020-52590</u>	Training	0.00	280.00	-280.00	0.00%	2,115.74	2,376.00	-260.26	-12.30%
<u>101-020-53600</u>	Office Expense	658.19	330.47	327.72	49.79%	2,343.94	2,368.16	-24.22	-1.03%
<u>101-020-53605</u>	Postage	56.12	95.08	-38.96	-69.42%	416.86	328.86	88.00	21.11%
<u>101-020-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	839.99	0.00	839.99	100.00%
Department 020 - County Clerk Total:		21,806.32	17,040.58	4,765.74	21.85%	179,449.65	153,384.06	26,065.59	14.53%
Department: 030 - Elections									
<u>101-030-51120</u>	Salary Other - ELECTION	7,039.84	8,607.93	-1,568.09	-22.27%	57,922.59	63,522.90	-5,600.31	-9.67%
<u>101-030-51210</u>	Health Insurance	1,109.28	1,333.86	-224.58	-20.25%	9,120.22	12,397.00	-3,276.78	-35.93%
<u>101-030-51220</u>	FICA	530.13	654.25	-124.12	-23.41%	4,362.60	4,820.84	-458.24	-10.50%
<u>101-030-51230</u>	Lagers	844.77	740.88	103.89	12.30%	6,950.68	6,610.61	340.07	4.89%
<u>101-030-51250</u>	Unemployment Insurance	0.00	3.75	-3.75	0.00%	54.99	47.35	7.64	13.89%
<u>101-030-51260</u>	Workers' Compensation	295.37	15.03	280.34	94.91%	295.37	131.59	163.78	55.45%
<u>101-030-52312</u>	Canvassing	1,080.00	1,130.00	-50.00	-4.63%	4,023.93	6,118.60	-2,094.67	-52.06%
<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	144.48	105.24	39.24	27.16%	1,149.95	841.80	308.15	26.80%
<u>101-030-53600</u>	Office Expense	312.54	234.47	78.07	24.98%	2,958.15	2,829.96	128.19	4.33%
<u>101-030-53605</u>	Postage	472.65	538.10	-65.45	-13.85%	7,873.11	4,713.19	3,159.92	40.14%
<u>101-030-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 030 - Elections Total:		11,829.06	13,363.51	-1,534.45	-12.97%	95,988.59	102,183.84	-6,195.25	-6.45%
Department: 040 - Facilities Management									
<u>101-040-51120</u>	Salary Other - CUSTODIAN	19,740.63	21,338.89	-1,598.26	-8.10%	176,951.26	179,699.47	-2,748.21	-1.55%
<u>101-040-51210</u>	Health Insurance	2,296.43	4,707.72	-2,411.29	-105.00%	21,326.63	40,015.62	-18,688.99	-87.63%
<u>101-040-51220</u>	FICA	1,456.31	1,561.07	-104.76	-7.19%	13,124.28	13,140.56	-16.28	-0.12%
<u>101-040-51230</u>	Lagers	2,368.89	2,603.34	-234.45	-9.90%	21,234.14	21,923.30	-689.16	-3.25%
<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	566.44	743.85	-177.41	-31.32%	566.44	5,574.77	-5,008.33	-884.18%
<u>101-040-51270</u>	Uniforms	129.24	120.32	8.92	6.90%	1,322.39	1,244.79	77.60	5.87%
<u>101-040-52410</u>	Utilities	39,260.63	45,324.76	-6,064.13	-15.45%	300,369.50	326,536.50	-26,167.00	-8.71%
<u>101-040-52430</u>	Repairs & Maintenance Equipment	2,096.26	391.97	1,704.29	81.30%	8,376.68	10,912.17	-2,535.49	-30.27%
<u>101-040-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	2,463.08	4,864.11	-2,401.03	-97.48%
<u>101-040-52438</u>	Building Repairs & Maintenance	9,621.08	33,429.79	-23,808.71	-247.46%	128,701.14	166,980.97	-38,279.83	-29.74%
<u>101-040-52439</u>	Elevator Maintenance	1,957.02	2,023.40	-66.38	-3.39%	13,724.14	16,187.20	-2,463.06	-17.95%
<u>101-040-52530</u>	Phone	40.44	37.45	2.99	7.39%	476.89	849.79	-372.90	-78.19%

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-040-53600</u>	Office Expense	24.37	94.55	-70.18	-287.98%	697.38	196.46	500.92	71.83%
<u>101-040-53610</u>	Custodian Supplies	2,304.96	1,893.22	411.74	17.86%	18,278.68	14,873.12	3,405.56	18.63%
<u>101-040-53626</u>	Fuel Expense	877.64	1,379.73	-502.09	-57.21%	4,908.54	7,349.18	-2,440.64	-49.72%
<u>101-040-54750</u>	Equipment	997.00	0.00	997.00	100.00%	3,440.39	17,453.80	-14,013.41	-407.32%
Department 040 - Facilities Management Total:		83,737.34	115,650.06	-31,912.72	-38.11%	716,112.10	827,896.86	-111,784.76	-15.61%
Department: 050 - Sheriff									
<u>101-050-51110</u>	Salary Elected Official-SHERIFF	10,224.86	10,328.18	-103.32	-1.01%	85,758.85	87,081.79	-1,322.94	-1.54%
<u>101-050-51120</u>	Salary Other-Sheriff	402,684.32	466,686.26	-64,001.94	-15.89%	3,406,936.23	3,928,859.35	-521,923.12	-15.32%
<u>101-050-51210</u>	Health Insurance	42,016.76	69,831.19	-27,814.43	-66.20%	360,093.05	584,386.62	-224,293.57	-62.29%
<u>101-050-51220</u>	FICA	30,712.70	35,426.11	-4,713.41	-15.35%	258,602.02	298,310.69	-39,708.67	-15.36%
<u>101-050-51230</u>	Lagers	42,455.79	52,566.26	-10,110.47	-23.81%	360,661.35	441,994.35	-81,333.00	-22.55%
<u>101-050-51232</u>	Sheriff Retirement Contribution	255.62	1,156.41	-900.79	-352.39%	255.62	13,230.26	-12,974.64	-5,075.75%
<u>101-050-51250</u>	Unemployment Insurance	67.43	45.92	21.51	31.90%	2,826.66	2,013.88	812.78	28.75%
<u>101-050-51260</u>	Workers' Compensation	9,412.39	15,008.36	-5,595.97	-59.45%	9,412.39	122,113.13	-112,700.74	-1,197.37%
<u>101-050-51270</u>	Uniforms	1,182.99	817.71	365.28	30.88%	24,896.93	33,656.63	-8,759.70	-35.18%
<u>101-050-51280</u>	Staff Meals- Jail	2.59	86.98	-84.39	-3,258.30%	1,062.21	362.30	699.91	65.89%
<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%	487,778.40	503,997.05	-16,218.65	-3.33%
<u>101-050-52351</u>	287(g) Grant Expense	0.00	0.00	0.00	0.00%	0.00	172,286.03	-172,286.03	0.00%
<u>101-050-52430</u>	Repairs & Maintenance Equipment	834.53	1,033.00	-198.47	-23.78%	6,540.44	6,255.18	285.26	4.36%
<u>101-050-52435</u>	Vehicle Maintenance & Repair	16,440.29	14,384.12	2,056.17	12.51%	106,815.66	76,085.27	30,730.39	28.77%
<u>101-050-52502</u>	WARRANT, GUARD/TRANSPORT	2,100.00	1,800.00	300.00	14.29%	28,250.00	34,062.37	-5,812.37	-20.57%
<u>101-050-52517</u>	Media Services	0.00	1,250.00	-1,250.00	0.00%	5,000.00	7,500.00	-2,500.00	-50.00%
<u>101-050-52520</u>	Property & Liability Insurance	3,614.00	6,481.34	-2,867.34	-79.34%	363,456.34	303,054.84	60,401.50	16.62%
<u>101-050-52525</u>	Vehicle Insurance	-1,495.00	0.00	-1,495.00	-100.00%	160,321.67	180,371.82	-20,050.15	-12.51%
<u>101-050-52530</u>	Phone	5,424.11	4,503.17	920.94	16.98%	41,148.43	40,252.18	896.25	2.18%
<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	1,840.27	1,691.63	148.64	8.08%	22,473.15	24,372.25	-1,899.10	-8.45%
<u>101-050-53605</u>	Postage	141.81	489.39	-347.58	-245.10%	1,546.62	2,049.57	-502.95	-32.52%
<u>101-050-53610</u>	Enforcement Supplies	85.00	1,106.85	-1,021.85	-1,202.18%	13,290.25	12,966.45	323.80	2.44%
<u>101-050-53612</u>	Jail Supplies	216.30	1,448.14	-1,231.84	-569.51%	9,888.19	20,641.22	-10,753.03	-108.75%
<u>101-050-53616</u>	Other Grant Expense	0.00	0.00	0.00	0.00%	429,727.81	19,816.45	409,911.36	95.39%
<u>101-050-53617</u>	Investigative Expense	348.40	345.00	3.40	0.98%	3,054.40	3,509.32	-454.92	-14.89%
<u>101-050-53618</u>	Small Equipment	1,074.88	305.81	769.07	71.55%	23,699.40	27,023.48	-3,324.08	-14.03%
<u>101-050-53626</u>	Fuel Expense	18,644.49	25,532.18	-6,887.69	-36.94%	135,101.50	159,820.97	-24,719.47	-18.30%
<u>101-050-53635</u>	Prisoner Food & Board	55,992.10	70,490.50	-14,498.40	-25.89%	353,598.88	421,494.47	-67,895.59	-19.20%
<u>101-050-54700</u>	Buildings & Building Improvements	0.00	0.00	0.00	0.00%	869,731.79	0.00	869,731.79	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	162,121.55	19,796.00	142,325.55	87.79%	201,382.87	209,211.83	-7,828.96	-3.89%
<u>101-050-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	6,112.00	0.00	6,112.00	100.00%
<u>101-050-54756</u>	Computer Software	0.00	13,279.95	-13,279.95	0.00%	62,864.71	86,142.75	-23,278.04	-37.03%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2026

		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-050-57509</u>	Fees for HB 2224	2,380.00	2,989.50	-609.50	-25.61%	17,078.50	21,451.50	-4,373.00	-25.61%
	Department 050 - Sheriff Total:	869,750.48	882,169.21	-12,418.73	-1.43%	7,867,407.06	7,888,812.13	-21,405.07	-0.27%
Department: 060 - Treasurer									
<u>101-060-51110</u>	Salary Elected Official - TREASURER	6,104.48	6,287.62	-183.14	-3.00%	51,888.08	53,444.77	-1,556.69	-3.00%
<u>101-060-51120</u>	Salary Other - TREASURER OTHER	3,031.59	3,111.63	-80.04	-2.64%	28,081.99	26,517.31	1,564.68	5.57%
<u>101-060-51210</u>	Health Insurance	1,087.44	1,569.24	-481.80	-44.31%	8,699.52	13,338.54	-4,639.02	-53.33%
<u>101-060-51220</u>	FICA	640.85	663.03	-22.18	-3.46%	5,653.19	5,641.02	12.17	0.22%
<u>101-060-51230</u>	Lagers	1,096.33	1,146.70	-50.37	-4.59%	8,007.47	9,755.27	-1,747.80	-21.83%
<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	214.25	15.69	198.56	92.68%	214.25	129.05	85.20	39.77%
<u>101-060-52500</u>	Dues	0.00	0.00	0.00	0.00%	500.00	500.00	0.00	0.00%
<u>101-060-52530</u>	Phone	49.00	104.26	-55.26	-112.78%	343.68	418.79	-75.11	-21.85%
<u>101-060-53600</u>	Office Expense	233.43	77.50	155.93	66.80%	1,722.66	1,651.96	70.70	4.10%
<u>101-060-53605</u>	Postage	164.71	318.90	-154.19	-93.61%	1,190.86	1,406.08	-215.22	-18.07%
<u>101-060-53618</u>	Small Equipment	0.00	673.81	-673.81	0.00%	0.00	673.81	-673.81	0.00%
	Department 060 - Treasurer Total:	12,622.08	13,968.38	-1,346.30	-10.67%	106,326.77	113,492.44	-7,165.67	-6.74%
Department: 070 - Collector									
<u>101-070-51110</u>	Salary Elected Official - COLLECTOR	6,104.48	6,287.62	-183.14	-3.00%	51,888.08	53,444.77	-1,556.69	-3.00%
<u>101-070-51120</u>	Salary Other - COLLECTOR OTHER	15,696.69	12,826.98	2,869.71	18.28%	125,887.08	121,833.65	4,053.43	3.22%
<u>101-070-51210</u>	Health Insurance	2,174.88	3,923.10	-1,748.22	-80.38%	17,399.04	33,346.35	-15,947.31	-91.66%
<u>101-070-51220</u>	FICA	1,638.45	1,410.79	227.66	13.89%	13,365.07	12,966.46	398.61	2.98%
<u>101-070-51230</u>	Lagers	2,270.64	2,265.67	4.97	0.22%	18,075.61	19,737.91	-1,662.30	-9.20%
<u>101-070-51250</u>	Unemployment Insurance	7.60	0.96	6.64	87.37%	141.44	81.55	59.89	42.34%
<u>101-070-51260</u>	Workers' Compensation	459.51	30.72	428.79	93.31%	459.51	283.55	175.96	38.29%
<u>101-070-52530</u>	Phone	170.86	0.00	170.86	100.00%	1,027.15	612.96	414.19	40.32%
<u>101-070-53605</u>	Postage	197.20	300.39	-103.19	-52.33%	12,204.58	10,264.13	1,940.45	15.90%
	Department 070 - Collector Total:	28,720.31	27,046.23	1,674.08	5.83%	240,447.56	252,571.33	-12,123.77	-5.04%
Department: 090 - Recorder									
<u>101-090-51110</u>	Salary Elected Official - RECORDER	6,104.48	6,287.62	-183.14	-3.00%	51,888.08	53,444.77	-1,556.69	-3.00%
<u>101-090-51120</u>	Salary Other - RECORDER OTHER	11,275.97	10,926.03	349.94	3.10%	93,600.42	92,770.79	829.63	0.89%
<u>101-090-51210</u>	Health Insurance	2,174.88	3,138.48	-963.60	-44.31%	16,173.13	26,677.08	-10,503.95	-64.95%
<u>101-090-51220</u>	FICA	1,294.74	1,284.29	10.45	0.81%	10,862.32	10,912.61	-50.29	-0.46%
<u>101-090-51230</u>	Lagers	1,836.16	1,944.36	-108.20	-5.89%	15,877.05	16,504.90	-627.85	-3.95%
<u>101-090-51250</u>	Unemployment Insurance	1.11	0.00	1.11	100.00%	107.90	63.35	44.55	41.29%
<u>101-090-51260</u>	Workers' Compensation	397.77	29.41	368.36	92.61%	397.77	235.26	162.51	40.86%
	Department 090 - Recorder Total:	23,085.11	23,610.19	-525.08	-2.27%	188,906.67	200,608.76	-11,702.09	-6.19%
Department: 110 - Consolidated Courts									
<u>101-110-52302</u>	Guardian Ad Litem Fees	240.00	6,078.80	-5,838.80	-2,432.83%	9,417.10	17,297.32	-7,880.22	-83.68%
<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	300.00	200.00	100.00	33.33%	2,203.95	3,228.95	-1,025.00	-46.51%
<u>101-110-52515</u>	Jury Expense	6,613.98	496.88	6,117.10	92.49%	31,457.00	23,755.37	7,701.63	24.48%

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2026

		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-110-52517</u>	Pretrial Services	11,538.90	12,991.20	-1,452.30	-12.59%	85,147.45	107,964.10	-22,816.65	-26.80%
<u>101-110-52530</u>	Phone	1,059.53	648.17	411.36	38.82%	8,490.36	5,700.59	2,789.77	32.86%
<u>101-110-52580</u>	Mileage	196.00	99.72	96.28	49.12%	1,567.65	869.37	698.28	44.54%
<u>101-110-52590</u>	Training	1,160.00	1,952.08	-792.08	-68.28%	9,316.31	8,542.59	773.72	8.31%
<u>101-110-53600</u>	Office Expense	10,537.10	17,390.35	-6,853.25	-65.04%	30,203.01	46,801.90	-16,598.89	-54.96%
<u>101-110-53605</u>	Postage	970.17	2,314.69	-1,344.52	-138.59%	7,958.37	10,695.57	-2,737.20	-34.39%
<u>101-110-53618</u>	Small Equipment	181.75	0.00	181.75	100.00%	4,959.15	1,233.47	3,725.68	75.13%
<u>101-110-54750</u>	Equipment	2,535.12	0.00	2,535.12	100.00%	7,734.12	10,655.82	-2,921.70	-37.78%
<u>101-110-57507</u>	Court Costs	10,756.81	18.75	10,738.06	99.83%	10,954.81	4,343.17	6,611.64	60.35%
Department 110 - Consolidated Courts Total:		46,089.36	42,190.64	3,898.72	8.46%	210,991.28	241,645.22	-30,653.94	-14.53%
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%	6,400.00	9,600.00	-3,200.00	-50.00%
<u>101-121-52302</u>	Guardian Ad Litem Fees	3,333.00	3,333.00	0.00	0.00%	26,664.00	26,664.00	0.00	0.00%
<u>101-121-52303</u>	Legal Fees - Status/Delinquency	1,213.33	1,213.33	0.00	0.00%	9,706.64	9,706.64	0.00	0.00%
<u>101-121-52304</u>	Legal Fees-Other Juvenile	9,386.00	13,995.00	-4,609.00	-49.11%	69,395.00	95,020.00	-25,625.00	-36.93%
<u>101-121-52310</u>	Consultant	2,140.60	2,300.80	-160.20	-7.48%	17,364.15	18,374.20	-1,010.05	-5.82%
<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	97.49	58.25	39.24	40.25%	781.55	465.88	315.67	40.39%
<u>101-121-52590</u>	Training	42.97	0.00	42.97	100.00%	311.83	268.13	43.70	14.01%
<u>101-121-53600</u>	Office Expense	0.00	12.21	-12.21	0.00%	540.54	77.26	463.28	85.71%
<u>101-121-53605</u>	Postage	0.00	41.44	-41.44	0.00%	167.95	127.86	40.09	23.87%
<u>101-121-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	1,184.97	0.00	1,184.97	100.00%
Department 121 - 38th Circuit Associate Division No. 1 Total:		17,013.39	22,154.03	-5,140.64	-30.22%	132,926.63	160,713.97	-27,787.34	-20.90%
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	121.86	72.81	49.05	40.25%	976.93	582.35	394.58	40.39%
<u>101-122-52580</u>	Mileage	0.00	44.03	-44.03	0.00%	106.11	44.03	62.08	58.51%
<u>101-122-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	36.25	-36.25	0.00%
<u>101-122-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	297.21	16.89	280.32	94.32%
<u>101-122-53605</u>	Postage	19.98	0.00	19.98	100.00%	48.21	0.00	48.21	100.00%
Department 122 - 38th Circuit Associate Division No. 2 Total:		141.84	116.84	25.00	17.63%	1,838.46	1,197.97	640.49	34.84%
Department: 130 - Public Administrator									
<u>101-130-51110</u>	Salary Elected Official - PUBLIC ADM	6,104.48	6,287.62	-183.14	-3.00%	51,888.08	53,444.77	-1,556.69	-3.00%
<u>101-130-51120</u>	Salary Other - PUBLIC ADM. OTHER	4,982.88	5,873.15	-890.27	-17.87%	39,347.94	34,642.52	4,705.42	11.96%
<u>101-130-51210</u>	Health Insurance	1,087.44	784.62	302.82	27.85%	8,699.52	8,630.82	68.70	0.79%
<u>101-130-51220</u>	FICA	791.62	870.38	-78.76	-9.95%	6,601.71	6,238.38	363.33	5.50%
<u>101-130-51230</u>	Lagers	990.99	1,168.42	-177.43	-17.90%	8,949.60	9,436.98	-487.38	-5.45%
<u>101-130-51250</u>	Unemployment Insurance	7.19	4.54	2.65	36.86%	63.89	34.63	29.26	45.80%
<u>101-130-51260</u>	Workers' Compensation	253.86	11.77	242.09	95.36%	253.86	141.27	112.59	44.35%
<u>101-130-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	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%

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-130-52530</u>	Phone	137.93	95.70	42.23	30.62%	1,085.61	819.70	265.91	24.49%
<u>101-130-52590</u>	Training	50.00	0.00	50.00	100.00%	425.57	800.00	-374.43	-87.98%
<u>101-130-53600</u>	Office Expense	129.36	120.90	8.46	6.54%	1,753.13	3,281.31	-1,528.18	-87.17%
<u>101-130-53605</u>	Postage	67.95	120.89	-52.94	-77.91%	647.10	709.82	-62.72	-9.69%
<u>101-130-53626</u>	Fuel Expense	60.64	76.09	-15.45	-25.48%	420.40	469.20	-48.80	-11.61%
Department 130 - Public Administrator Total:		14,664.34	15,414.08	-749.74	-5.11%	122,729.46	119,792.97	2,936.49	2.39%
Department: 140 - Prosecuting Attorney									
<u>101-140-51110</u>	Salary Elected Official - PROSECUTIN	12,781.08	12,910.24	-129.16	-1.01%	107,198.67	108,852.29	-1,653.62	-1.54%
<u>101-140-51120</u>	Salary Other - PROSECUTING ATTORN	133,979.81	107,696.82	26,282.99	19.62%	1,088,209.08	968,294.39	119,914.69	11.02%
<u>101-140-51210</u>	Health Insurance	13,319.90	16,869.33	-3,549.43	-26.65%	99,771.38	144,370.08	-44,598.70	-44.70%
<u>101-140-51220</u>	FICA	10,828.26	8,835.42	1,992.84	18.40%	87,917.74	79,066.81	8,850.93	10.07%
<u>101-140-51230</u>	Lagers	17,230.90	14,114.55	3,116.35	18.09%	137,023.49	124,997.23	12,026.26	8.78%
<u>101-140-51232</u>	PACAR Retirement	1,292.00	1,292.00	0.00	0.00%	10,336.00	10,336.00	0.00	0.00%
<u>101-140-51250</u>	Unemployment Insurance	21.61	3.87	17.74	82.09%	724.03	422.36	301.67	41.67%
<u>101-140-51260</u>	Workers' Compensation	3,390.00	508.54	2,881.46	85.00%	3,390.00	4,292.89	-902.89	-26.63%
<u>101-140-52345</u>	Witness & Reporter Expense	5,826.84	2,428.55	3,398.29	58.32%	27,569.34	15,940.59	11,628.75	42.18%
<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	1,232.39	819.85	412.54	33.47%	9,743.11	6,663.36	3,079.75	31.61%
<u>101-140-53600</u>	Office Expense	1,030.97	943.04	87.93	8.53%	9,708.39	8,179.75	1,528.64	15.75%
<u>101-140-53605</u>	Postage	0.00	199.78	-199.78	0.00%	0.00	229.99	-229.99	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%	37,790.62	28,805.14	8,985.48	23.78%
Department 140 - Prosecuting Attorney Total:		200,933.76	166,621.99	34,311.77	17.08%	1,627,377.09	1,506,333.73	121,043.36	7.44%
Department: 150 - Juvenile Office									
<u>101-150-51120</u>	Salary Other - JUVENILE	11,326.41	28,946.72	-17,620.31	-155.57%	114,776.14	226,093.41	-111,317.27	-96.99%
<u>101-150-51130</u>	Contract Labor	0.00	0.00	0.00	0.00%	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%	15,767.88	30,600.18	-14,832.30	-94.07%
<u>101-150-51220</u>	FICA	808.80	2,093.20	-1,284.40	-158.80%	8,297.24	16,375.54	-8,078.30	-97.36%
<u>101-150-51230</u>	Lagers	1,324.12	2,822.04	-1,497.92	-113.13%	13,306.33	21,134.17	-7,827.84	-58.83%
<u>101-150-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	100.30	102.53	-2.23	-2.22%
<u>101-150-51260</u>	Workers' Compensation	266.24	636.00	-369.76	-138.88%	266.24	4,781.75	-4,515.51	-1,696.03%
<u>101-150-51270</u>	Uniforms	0.00	64.35	-64.35	0.00%	2,749.79	15,858.50	-13,108.71	-476.72%
<u>101-150-52300</u>	Legal Fees	2,500.00	2,500.00	0.00	0.00%	20,361.00	22,500.00	-2,139.00	-10.51%
<u>101-150-52320</u>	Testing, Evaluation & Counseling Serv	0.00	0.00	0.00	0.00%	8,765.00	6,190.00	2,575.00	29.38%
<u>101-150-52435</u>	Vehicle Maintenance & Repair	80.95	360.83	-279.88	-345.74%	1,994.72	723.48	1,271.24	63.73%
<u>101-150-52500</u>	Dues	0.00	0.00	0.00	0.00%	600.00	410.00	190.00	31.67%
<u>101-150-52530</u>	Phone	1,081.70	677.15	404.55	37.40%	8,660.09	7,279.73	1,380.36	15.94%
<u>101-150-52585</u>	Travel	2,874.05	1,101.28	1,772.77	61.68%	8,270.05	9,135.23	-865.18	-10.46%

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<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	477.33	1,921.87	-1,444.54	-302.63%	5,703.64	10,387.96	-4,684.32	-82.13%
<u>101-150-53605</u>	Postage	0.00	74.00	-74.00	0.00%	314.64	355.20	-40.56	-12.89%
<u>101-150-53618</u>	Small Equipment	400.00	0.00	400.00	100.00%	2,819.80	0.00	2,819.80	100.00%
<u>101-150-53626</u>	Fuel Expense	573.62	757.26	-183.64	-32.01%	3,931.27	4,382.36	-451.09	-11.47%
<u>101-150-57505</u>	Juvenile Detention Fund	8,457.75	8,457.75	0.00	0.00%	67,662.00	67,662.00	0.00	0.00%
Department 150 - Juvenile Office Total:		31,802.13	54,335.55	-22,533.42	-70.86%	288,441.13	443,972.04	-155,530.91	-53.92%
Department: 160 - Coroner									
<u>101-160-51110</u>	Salary Elected Official - CORONER	5,956.16	6,134.84	-178.68	-3.00%	50,627.36	52,146.14	-1,518.78	-3.00%
<u>101-160-51130</u>	Contract Services	800.00	1,550.00	-750.00	-93.75%	6,650.00	8,550.00	-1,900.00	-28.57%
<u>101-160-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	4,349.76	6,669.27	-2,319.51	-53.33%
<u>101-160-51220</u>	FICA	417.26	436.18	-18.92	-4.53%	3,565.90	3,707.53	-141.63	-3.97%
<u>101-160-51230</u>	Lagers	714.74	748.46	-33.72	-4.72%	6,075.29	6,361.91	-286.62	-4.72%
<u>101-160-51260</u>	Workers' Compensation	139.94	20.26	119.68	85.52%	139.94	167.68	-27.74	-19.82%
<u>101-160-52435</u>	Vehicle Maintenance & Repair	0.00	0.00	0.00	0.00%	0.00	370.13	-370.13	0.00%
<u>101-160-52515</u>	Inquest & Autopsy Expense	18,650.00	41,350.00	-22,700.00	-121.72%	59,004.00	58,550.00	454.00	0.77%
<u>101-160-52530</u>	Phone	40.44	37.45	2.99	7.39%	372.62	353.82	18.80	5.05%
<u>101-160-52588</u>	Transport & Removal	0.00	600.00	-600.00	0.00%	550.00	1,000.00	-450.00	-81.82%
<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>101-160-53610</u>	Coroner Supplies	0.00	0.00	0.00	0.00%	0.00	1,600.00	-1,600.00	0.00%
<u>101-160-53626</u>	Fuel Expense	32.96	42.07	-9.11	-27.64%	235.78	325.09	-89.31	-37.88%
Department 160 - Coroner Total:		27,295.22	51,703.88	-24,408.66	-89.42%	132,670.65	142,001.57	-9,330.92	-7.03%
Department: 170 - County Misc & Operations									
<u>101-170-25400</u>	Public Defender Rent	0.00	0.00	0.00	0.00%	28,528.56	28,528.56	0.00	0.00%
<u>101-170-51285</u>	Testing, Evaluation and Counseling Se	547.00	1,103.93	-556.93	-101.82%	4,597.00	3,452.91	1,144.09	24.89%
<u>101-170-52300</u>	Legal Fees	82.50	1,414.99	-1,332.49	-1,615.14%	7,188.96	5,332.57	1,856.39	25.82%
<u>101-170-52301</u>	County Counselor	10,416.67	10,416.67	0.00	0.00%	83,333.36	83,333.36	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	1,655.29	-1,655.29	0.00%	106.11	1,755.29	-1,649.18	-1,554.22%
<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	32,251.91	1,812.49	30,439.42	94.38%	116,837.32	112,580.01	4,257.31	3.64%
<u>101-170-52432</u>	Computer Software	1,011.00	8,420.38	-7,409.38	-732.88%	162,103.98	128,482.10	33,621.88	20.74%
<u>101-170-52435</u>	Vehicle/Equipment Maintenance & R	0.00	79.40	-79.40	0.00%	12,438.94	5,394.65	7,044.29	56.63%
<u>101-170-52500</u>	Organizational Dues	0.00	0.00	0.00	0.00%	25,372.49	25,911.86	-539.37	-2.13%
<u>101-170-52510</u>	BOE Board Meetings	125.00	0.00	125.00	100.00%	125.00	0.00	125.00	100.00%
<u>101-170-52515</u>	Fraud Tracking	0.00	0.00	0.00	0.00%	0.00	-152,279.88	152,279.88	0.00%
<u>101-170-52516</u>	Employee Health Services	0.00	0.00	0.00	0.00%	0.00	20,204.17	-20,204.17	0.00%
<u>101-170-52520</u>	Property & Liability Insurance	-2,421.00	5,818.55	-8,239.55	-340.34%	164,841.66	195,784.30	-30,942.64	-18.77%
<u>101-170-52525</u>	Vehicle Insurance	0.00	0.00	0.00	0.00%	25,660.69	28,804.35	-3,143.66	-12.25%
<u>101-170-52530</u>	Phone & Internet	11,487.36	6,343.46	5,143.90	44.78%	93,299.48	94,724.77	-1,425.29	-.153%

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For the Period Ending 08/31/2026

		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<u>101-170-52540</u>	Publication Costs	669.63	1,039.85	-370.22	-55.29%	3,675.83	4,664.74	-988.91	-26.90%
<u>101-170-53618</u>	Small Equipment	0.00	0.00	0.00	0.00%	377.96	0.00	377.96	100.00%
<u>101-170-53619</u>	Late Fees	0.00	25.00	-25.00	0.00%	0.00	25.00	-25.00	0.00%
<u>101-170-54700</u>	Land, Bldgs & Improvements	0.00	0.00	0.00	0.00%	114,236.38	708.96	113,527.42	99.38%
<u>101-170-54750</u>	Equipment	40,994.00	0.00	40,994.00	100.00%	40,994.00	15,536.95	25,457.05	62.10%
<u>101-170-54755</u>	Computer Hardware	0.00	0.00	0.00	0.00%	3,482.10	3,482.10	0.00	0.00%
<u>101-170-57506</u>	ELECTIONS	521.77	1,490.65	-968.88	-185.69%	33,036.74	90,630.35	-57,593.61	-174.33%
<u>101-170-57815</u>	Emp Benefits Over (Under) Deducted	0.00	0.00	0.00	0.00%	13,632.45	0.00	13,632.45	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	60,245.98	0.00	60,245.98	100.00%	111,132.53	6,966.60	104,165.93	93.73%
Department 170 - County Misc & Operations Total:		155,931.82	39,620.66	116,311.16	74.59%	1,084,133.56	740,829.11	343,304.45	31.67%
Department: 180 - University Extension									
<u>101-180-52515</u>	Extension Office Expense	6,870.83	7,112.47	-241.64	-3.52%	54,966.64	52,556.48	2,410.16	4.38%
Department 180 - University Extension Total:		6,870.83	7,112.47	-241.64	-3.52%	54,966.64	52,556.48	2,410.16	4.38%
Department: 190 - Emergency Management									
<u>101-190-51120</u>	Salary Other - EMERGENCY MGT.	12,430.65	13,237.77	-807.12	-6.49%	106,246.03	113,129.02	-6,882.99	-6.48%
<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%	13,049.28	20,007.81	-6,958.53	-53.33%
<u>101-190-51220</u>	FICA	901.09	934.80	-33.71	-3.74%	7,734.32	7,992.20	-257.88	-3.33%
<u>101-190-51230</u>	Lagers	1,491.67	1,613.17	-121.50	-8.15%	12,744.07	13,790.74	-1,046.67	-8.21%
<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	292.69	224.20	68.49	23.40%	292.69	1,820.26	-1,527.57	-521.91%
<u>101-190-52430</u>	Repairs & Maintenance Equipment	0.00	76.06	-76.06	0.00%	642.53	1,940.65	-1,298.12	-202.03%
<u>101-190-52432</u>	Software Maintenance & Licenses	0.00	0.00	0.00	0.00%	15,101.64	14,934.00	167.64	1.11%
<u>101-190-52530</u>	Phone	495.13	369.92	125.21	25.29%	3,965.91	3,187.56	778.35	19.63%
<u>101-190-52590</u>	Training	0.00	360.00	-360.00	0.00%	3,363.68	1,247.00	2,116.68	62.93%
<u>101-190-53600</u>	Office Expense	2.06	230.93	-228.87	-11,110.19%	4,432.84	4,664.24	-231.40	-5.22%
<u>101-190-53605</u>	Postage	0.00	0.00	0.00	0.00%	0.00	32.72	-32.72	0.00%
<u>101-190-53616</u>	Other Grant Expense	4,278.58	298.13	3,980.45	93.03%	19,736.68	12,249.10	7,487.58	37.94%
<u>101-190-53618</u>	Small Equipment	128.00	0.00	128.00	100.00%	553.74	1,308.63	-754.89	-136.33%
<u>101-190-53626</u>	Fuel Expense	158.54	282.59	-124.05	-78.25%	1,562.32	1,882.72	-320.40	-20.51%
<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%
Department 190 - Emergency Management Total:		21,809.57	19,981.43	1,828.14	8.38%	197,550.96	203,579.15	-6,028.19	-3.05%
Department: 200 - Planning & Development									
<u>101-200-51120</u>	Salary Other - P & D	19,918.24	17,372.85	2,545.39	12.78%	187,891.01	152,490.81	35,400.20	18.84%
<u>101-200-51210</u>	Health Insurance	2,283.62	3,138.48	-854.86	-37.43%	21,259.44	26,865.45	-5,606.01	-26.37%
<u>101-200-51220</u>	FICA	1,501.41	1,319.44	181.97	12.12%	14,186.05	11,583.51	2,602.54	18.35%
<u>101-200-51230</u>	Lagers	2,390.19	2,119.50	270.69	11.33%	19,086.08	18,603.96	482.12	2.53%
<u>101-200-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	155.51	80.94	74.57	47.95%

Prior-Year Comparative Income Statement

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-200-51260</u>	Workers' Compensation	681.15	156.87	524.28	76.97%	681.15	1,328.65	-647.50	-95.06%
<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	199.88	410.12	67.23%
<u>101-200-52500</u>	Dues	0.00	0.00	0.00	0.00%	810.00	530.00	280.00	34.57%
<u>101-200-52510</u>	BOA Board Meetings	49.99	0.00	49.99	100.00%	574.99	975.00	-400.01	-69.57%
<u>101-200-52515</u>	Refunds	0.00	1,000.00	-1,000.00	0.00%	1,000.00	2,000.00	-1,000.00	-100.00%
<u>101-200-52530</u>	Phone	202.31	110.26	92.05	45.50%	1,449.83	1,166.23	283.60	19.56%
<u>101-200-52590</u>	Training	0.00	0.00	0.00	0.00%	0.00	1,035.00	-1,035.00	0.00%
<u>101-200-53600</u>	Office Expense	935.49	366.70	568.79	60.80%	3,859.30	2,940.86	918.44	23.80%
<u>101-200-53605</u>	Postage	680.00	550.00	130.00	19.12%	3,727.58	3,347.82	379.76	10.19%
<u>101-200-53618</u>	Small Equipment	0.00	134.74	-134.74	0.00%	0.00	448.99	-448.99	0.00%
<u>101-200-53626</u>	Fuel Expense	0.00	0.00	0.00	0.00%	53.09	0.00	53.09	100.00%
Department 200 - Planning & Development Total:		28,642.40	26,268.84	2,373.56	8.29%	264,604.03	230,107.10	34,496.93	13.04%
Department: 210 - Auditor									
<u>101-210-51110</u>	Salary Elected Official - AUDITOR	6,104.48	6,287.62	-183.14	-3.00%	51,888.08	53,444.77	-1,556.69	-3.00%
<u>101-210-51120</u>	Salary Other - AUDITOR	4,841.12	5,210.45	-369.33	-7.63%	41,239.68	44,196.08	-2,956.40	-7.17%
<u>101-210-51210</u>	Health Insurance	543.72	784.62	-240.90	-44.31%	4,349.76	6,669.27	-2,319.51	-53.33%
<u>101-210-51220</u>	FICA	814.89	855.70	-40.81	-5.01%	6,944.68	7,266.39	-321.71	-4.63%
<u>101-210-51230</u>	Lagers	1,313.47	1,402.75	-89.28	-6.80%	11,175.34	11,912.11	-736.77	-6.59%
<u>101-210-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	50.14	31.71	18.43	36.76%
<u>101-210-51260</u>	Workers' Compensation	257.45	18.96	238.49	92.64%	257.45	155.79	101.66	39.49%
<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	113.13	43.68	69.45	61.39%	906.22	630.45	275.77	30.43%
<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	0.00	0.00	0.00	0.00%	3,099.87	1,550.04	1,549.83	50.00%
<u>101-210-53600</u>	Office Expense	380.87	201.67	179.20	47.05%	1,946.50	2,749.40	-802.90	-41.25%
<u>101-210-53605</u>	Postage	0.00	0.00	0.00	0.00%	84.18	54.76	29.42	34.95%
<u>101-210-54756</u>	Computer Software	0.00	38,616.76	-38,616.76	0.00%	0.00	38,616.76	-38,616.76	0.00%
Department 210 - Auditor Total:		14,369.13	53,422.21	-39,053.08	-271.78%	122,710.00	168,224.36	-45,514.36	-37.09%
Department: 230 - Recycle									
<u>101-230-51120</u>	Salary Other - RECYCLE	6,129.60	0.00	6,129.60	100.00%	52,318.23	20,652.56	31,665.67	60.53%
<u>101-230-51210</u>	Health Insurance	1,087.44	0.00	1,087.44	100.00%	8,699.52	4,707.72	3,991.80	45.89%
<u>101-230-51220</u>	FICA	464.86	0.00	464.86	100.00%	3,969.90	1,568.95	2,400.95	60.48%
<u>101-230-51230</u>	Lagers	735.54	0.00	735.54	100.00%	6,278.11	2,393.15	3,884.96	61.88%
<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	144.01	0.00	144.01	100.00%	144.01	1,065.01	-921.00	-639.54%
<u>101-230-51270</u>	Uniforms	87.50	0.00	87.50	100.00%	637.55	249.90	387.65	60.80%
<u>101-230-52410</u>	Utilities	817.66	0.00	817.66	100.00%	3,555.77	1,748.44	1,807.33	50.83%
<u>101-230-52430</u>	Repairs & Maintenance Equipment	0.00	0.00	0.00	0.00%	359.03	0.00	359.03	100.00%
<u>101-230-52530</u>	Phone	40.44	0.00	40.44	100.00%	323.52	209.24	114.28	35.32%
<u>101-230-53600</u>	Office Expense	0.00	0.00	0.00	0.00%	113.30	0.00	113.30	100.00%

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		2025	2026	Aug. Variance		2025	2026	YTD Variance	
		Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<u>101-230-53626</u>	Fuel Expense	57.48	0.00	57.48	100.00%	670.64	177.12	493.52	73.59%
<u>101-230-54750</u>	Equipment	0.00	0.00	0.00	0.00%	1,975.00	0.00	1,975.00	100.00%
Department 230 - Recycle Total:		9,564.53	0.00	9,564.53	100.00%	79,094.74	32,802.65	46,292.09	58.53%
Department: 240 - Human Resources									
<u>101-240-51120</u>	Salary Other - EMPLOYEE SERVICES	36,604.65	38,029.03	-1,424.38	-3.89%	312,114.91	325,690.60	-13,575.69	-4.35%
<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	4,213.93	6,080.80	-1,866.87	-44.30%	34,390.43	51,690.27	-17,299.84	-50.30%
<u>101-240-51220</u>	FICA	2,711.95	2,814.68	-102.73	-3.79%	22,955.14	24,111.44	-1,156.30	-5.04%
<u>101-240-51230</u>	Lagers	3,900.07	4,639.55	-739.48	-18.96%	33,678.17	39,734.28	-6,056.11	-17.98%
<u>101-240-51250</u>	Unemployment Insurance	0.00	0.00	0.00	0.00%	225.74	122.69	103.05	45.65%
<u>101-240-51260</u>	Workers' Compensation	872.94	63.40	809.54	92.74%	872.94	522.61	350.33	40.13%
<u>101-240-52500</u>	Dues	295.00	0.00	295.00	100.00%	295.00	295.00	0.00	0.00%
<u>101-240-52530</u>	Phone	369.80	257.71	112.09	30.31%	2,962.42	2,251.99	710.43	23.98%
<u>101-240-52590</u>	Training	50.00	0.00	50.00	100.00%	50.00	350.00	-300.00	-600.00%
<u>101-240-53600</u>	Office Expense	574.04	442.79	131.25	22.86%	5,491.04	5,222.11	268.93	4.90%
<u>101-240-53605</u>	Postage	12.36	22.01	-9.65	-78.07%	43.88	73.99	-30.11	-68.62%
<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:		49,604.74	52,349.97	-2,745.23	-5.53%	424,639.91	461,502.98	-36,863.07	-8.68%
Department: 900 - Transfer out									
<u>101-900-60201</u>	Transfers Out	379.19	11,853.45	-11,474.26	-3,025.99%	438,047.33	21,696.56	416,350.77	95.05%
<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:		379.19	11,853.45	-11,474.26	-3,025.99%	3,774,672.33	554,484.41	3,220,187.92	85.31%
Expense Total:		1,721,112.72	1,688,120.70	32,992.02	1.92%	18,224,652.09	14,919,063.52	3,305,588.57	18.14%
Fund 101 Surplus (Deficit):		124,822.37	-502,373.08	-627,195.45	-502.47%	-2,073,459.70	1,051,517.30	3,124,977.00	150.71%
Total Surplus (Deficit):		124,822.37	-502,373.08	-627,195.45	-502.47%	-2,073,459.70	1,051,517.30	3,124,977.00	150.71%

Group Summary

Department	2025 Aug. Activity	2026 Aug. Activity	Aug. Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - Christlan County General Fund								
Revenue								
	1,845,935.09	1,185,747.62	-660,187.47	-35.76%	16,151,192.39	15,970,580.82	-180,611.57	-1.12%
Revenue Total:	1,845,935.09	1,185,747.62	-660,187.47	-35.76%	16,151,192.39	15,970,580.82	-180,611.57	-1.12%
Expense								
010 - Commission	44,449.77	32,126.50	12,323.27	27.72%	310,666.82	320,370.39	-9,703.57	-3.12%
020 - County Clerk	21,806.32	17,040.58	4,765.74	21.85%	179,449.65	153,384.06	26,065.59	14.53%
030 - Elections	11,829.06	13,363.51	-1,534.45	-12.97%	95,988.59	102,183.84	-6,195.25	-6.45%
040 - Facilities Management	83,737.34	115,650.06	-31,912.72	-38.11%	716,112.10	827,896.86	-111,784.76	-15.61%
050 - Sheriff	869,750.48	882,169.21	-12,418.73	-1.43%	7,867,407.06	7,888,812.13	-21,405.07	-0.27%
060 - Treasurer	12,622.08	13,968.38	-1,346.30	-10.67%	106,326.77	113,492.44	-7,165.67	-6.74%
070 - Collector	28,720.31	27,046.23	1,674.08	5.83%	240,447.56	252,571.33	-12,123.77	-5.04%
090 - Recorder	23,085.11	23,610.19	-525.08	-2.27%	188,906.67	200,608.76	-11,702.09	-6.19%
110 - Consolidated Courts	46,089.36	42,190.64	3,898.72	8.46%	210,991.28	241,645.22	-30,653.94	-14.53%
121 - 38th Circuit Associate Division No. 1	17,013.39	22,154.03	-5,140.64	-30.22%	132,926.63	160,713.97	-27,787.34	-20.90%
122 - 38th Circuit Associate Division No. 2	141.84	116.84	25.00	17.63%	1,838.46	1,197.97	640.49	34.84%
130 - Public Administrator	14,664.34	15,414.08	-749.74	-5.11%	122,729.46	119,792.97	2,936.49	2.39%
140 - Prosecuting Attorney	200,933.76	166,621.99	34,311.77	17.08%	1,627,377.09	1,506,333.73	121,043.36	7.44%
150 - Juvenile Office	31,802.13	54,335.55	-22,533.42	-70.86%	288,441.13	443,972.04	-155,530.91	-53.92%
160 - Coroner	27,295.22	51,703.88	-24,408.66	-89.42%	132,670.65	142,001.57	-9,330.92	-7.03%
170 - County Misc & Operations	155,931.82	39,620.66	116,311.16	74.59%	1,084,133.56	740,829.11	343,304.45	31.67%
180 - University Extension	6,870.83	7,112.47	-241.64	-3.52%	54,966.64	52,556.48	2,410.16	4.38%
190 - Emergency Management	21,809.57	19,981.43	1,828.14	8.38%	197,550.96	203,579.15	-6,028.19	-3.05%
200 - Planning & Development	28,642.40	26,268.84	2,373.56	8.29%	264,604.03	230,107.10	34,496.93	13.04%
210 - Auditor	14,369.13	53,422.21	-39,053.08	-271.78%	122,710.00	168,224.36	-45,514.36	-37.09%
230 - Recycle	9,564.53	0.00	9,564.53	100.00%	79,094.74	32,802.65	46,292.09	58.53%
240 - Human Resources	49,604.74	52,349.97	-2,745.23	-5.53%	424,639.91	461,502.98	-36,863.07	-8.68%
900 - Transfer out	379.19	11,853.45	-11,474.26	-3,025.99%	3,774,672.33	554,484.41	3,220,187.92	85.31%
Expense Total:	1,721,112.72	1,688,120.70	32,992.02	1.92%	18,224,652.09	14,919,063.52	3,305,588.57	18.14%
Fund 101 Surplus (Deficit):	124,822.37	-502,373.08	-627,195.45	-502.47%	-2,073,459.70	1,051,517.30	3,124,977.00	150.71%
Total Surplus (Deficit):	124,822.37	-502,373.08	-627,195.45	-502.47%	-2,073,459.70	1,051,517.30	3,124,977.00	150.71%

Fund Summary

Fund	2025	2026	Aug. Variance		2025	2026	YTD Variance	
	Aug. Activity	Aug. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - Christian County Gener	124,822.37	-502,373.08	-627,195.45	-502.47%	-2,073,459.70	1,051,517.30	3,124,977.00	150.71%
Total Surplus (Deficit):	124,822.37	-502,373.08	-627,195.45	-502.47%	-2,073,459.70	1,051,517.30	3,124,977.00	150.71%