

Financial Statement
JESSAMINE COUNTY FISCAL COURT
Fund Type: Governmental
From: 07/01/2025 To: 11/30/2025

SUMMARY

	General	Road	Jail	L.G.E.A.	Ambulance	SINKING FUND	OPIOID	E911 STORAGE FUND	JD GRANT FUND	ALTH INS FUND	ARPA FUND	EQUIT SHARING	Totals	
Total Receipts	47,788,259.06	1,127,672.47	2,737,854.11	792,883.32	3,663,704.44	462,683.70	929,252.43	1,007,573.69	243,657.89	144.18	2,832,418.50	1,643,827.42	87,716.77	63,317,647.98
Total Claims	8,650,713.97	741,525.05	2,581,265.36	147,300.00	3,398,547.94	377,922.19	79,889.39	812,756.09		74.55	2,400,501.66	560,428.92		19,750,925.12
Cash Balance	39,137,545.09	386,147.42	156,588.75	645,583.32	265,156.50	84,761.51	849,363.04	194,817.60	243,657.89	69.63	431,916.84	1,083,398.50	87,716.77	43,566,722.86
Encumbrances	300,856.97	6,724.17	113,753.80		43,751.71		48,895.22	21,464.52			593,211.70			1,128,658.09
Unencumbered Cash Balance	38,836,688.12	379,423.25	42,834.95	645,583.32	221,404.79	84,761.51	800,467.82	173,353.08	243,657.89	69.63	431,916.84	490,186.80	87,716.77	42,438,064.77

RECONCILIATION

Bank Balance	35,026,867.52	389,420.15	167,383.00	645,583.32	296,456.47	84,761.51	849,363.04	198,187.47	243,657.89	69.63	431,916.84	1,079,745.05	87,716.77	39,501,128.66
Outstanding Deposits														
Outstanding Checks	26,519.26	3,272.73	10,794.25		31,299.97			3,369.87						75,256.08
Other Investments	4,137,196.83										3,653.45			4,140,850.28
Cash Balance	39,137,545.09	386,147.42	156,588.75	645,583.32	265,156.50	84,761.51	849,363.04	194,817.60	243,657.89	69.63	431,916.84	1,083,398.50	87,716.77	43,566,722.86

TO THE BEST OF MY KNOWLEDGE, THE INFORMATION CONTAINED HEREIN IS ACCURATE AND COMPLETE



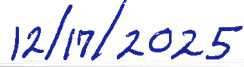
ANN CISSELL, COUNTY TREASURER



Date



DAVID K WEST, COUNTY JUDGE/EXECUTIVE



Date

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
General Fund									
01-4101-	REAL PROPERTY TAXES	5,000,000.00			5,000,000.00	5,901,892.51	5,901,892.51	118.04%	(901,892.51)
01-4102-	TANGIBLE PERSONAL PROPERTY TAXES	750,000.00			750,000.00	787,817.15	787,817.15	105.04%	(37,817.15)
01-4103-	MOTOR VEHICLE PROPERTY TAX	475,000.00			475,000.00	321,247.36	321,247.36	67.63%	153,752.64
01-4104-	DELINQUENT PROPERTY TAX - CO CLERK	20,000.00			20,000.00	26,015.49	26,015.49	130.08%	(6,015.49)
01-4105-	DELINQUENT PERSONAL PROP. TAXES - STATE	15,000.00			15,000.00	18,466.00	18,466.00	123.11%	(3,466.00)
01-4107-	LIMESTONE, SAND & GRAVEL - TAX	500.00			500.00				500.00
01-4130-	BANK FRANCHISE TAX	90,000.00			90,000.00				90,000.00
01-4131-	PUBLIC SERVICE FRANCHISE TAX	65,000.00			65,000.00	23,057.91	23,057.91	35.47%	41,942.09
01-4132-	DISTILLED SPIRITS	85,000.00			85,000.00				85,000.00
01-4134-	OCCUPATIONAL LICENSE FEE	7,750,000.00			7,750,000.00	5,164,986.51	5,164,986.51	66.64%	2,585,013.49
01-4135-	DEED TRANSFER	375,000.00			375,000.00	298,448.67	298,448.67	79.59%	76,551.33
01-4137-	INSURANCE PREMIUM FEE/TAX	2,700,000.00			2,700,000.00	2,076,985.07	2,076,985.07	76.93%	623,014.93
01-4138-	TRANSIENT TAX	15,000.00			15,000.00	12,173.32	12,173.32	81.16%	2,826.68
01-4139-	NET PROFITS TAX	1,750,000.00			1,750,000.00	567,735.60	567,735.60	32.44%	1,182,264.40
01-4301-	EXCESS FEES - COUNTY ATTORNEY	50,000.00			50,000.00	43,391.20	43,391.20	86.78%	6,608.80
01-4302-	EXCESS FEES - CLERK	763,225.00			763,225.00				763,225.00
01-4304-	EXCESS FEES - SHERIFF	375,286.00			375,286.00	102.78	102.78	0.03%	375,183.22
01-4402-	ALCOHOLIC BEVERAGE LICENSE FEES	3,000.00			3,000.00				3,000.00
01-4406-	ANIMAL CARE (S/N, MICROCHIP, RABIES, GROOMII	15,000.00			15,000.00	7,744.74	7,744.74	51.63%	7,255.26
01-4409-	PLANNING AND ZONING	175,000.00			175,000.00	91,835.50	91,835.50	52.48%	83,164.50
01-4411-	ELECTRICAL PERMITS	12,000.00			12,000.00	5,635.00	5,635.00	46.96%	6,365.00
01-4417-	CABLE VISION FRANCHISE FEE	45,000.00			45,000.00	22,990.45	22,990.45	51.09%	22,009.55
01-4420-	DOG LICENSING	3,500.00			3,500.00	1,090.00	1,090.00	31.14%	2,410.00
01-4501-	DELINQUENT PROPERTY TAX - COUNTY ATTY	2,500.00			2,500.00	5,936.70	5,936.70	237.47%	(3,436.70)
01-4510-	HOUSEHOLD HAZARDOUS WASTE GRANT	20,000.00			20,000.00				20,000.00
01-4510-548-	STATE GRANTS	100.00			100.00				100.00
01-4520-	ELECTION EXPENSE REIMBURSEMENT	7,500.00			7,500.00				7,500.00
01-4521-	BOARD OF ASSESSMENT APPEALS	200.00			200.00				200.00
01-4522-	LEGAL PROCESS TAX	200.00			200.00	243.00	243.00	121.50%	(43.00)
01-4532-	AOC SPACE RENTAL	248,192.00			248,192.00	150,018.65	150,018.65	60.44%	98,173.35
01-4541-	EMA REIMBURSEMENT	23,000.00			23,000.00	1,078.97	1,078.97	4.69%	21,921.03

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
General Fund									
01-4543-	- TRAFFIC DIVERSION PROGRAM	35,000.00			35,000.00	360.36	360.36	1.03%	34,639.64
01-4543-001-	TRAFFIC SCHOOL	500.00			500.00				500.00
01-4561-	- FISCAL COURT FILING FEES	50,000.00			50,000.00	35,425.00	35,425.00	70.85%	14,575.00
01-4602-	- SOLID WASTE FRANCHISE FEE	90,000.00			90,000.00				90,000.00
01-4603-	- CONVENIENCE CENTER	600,000.00			600,000.00	366,822.10	366,822.10	61.14%	233,177.90
01-4612-	- SHELTER ADOPTIONS	20,000.00			20,000.00	15,915.21	15,915.21	79.58%	4,084.79
01-4680-	- RETURN TO OWNER FEES, TRANSPORT, SURRENDE	3,000.00			3,000.00	676.11	676.11	22.54%	2,323.89
01-4701-	- CANTEEN	200.00			200.00	61.30	61.30	30.65%	138.70
01-4704-	- SURPLUS SALE	50,000.00			50,000.00	34,807.00	34,807.00	69.61%	15,193.00
01-4707-	- FARM INCOME	250.00			250.00				250.00
01-4710-	- SALE PROCEEDS	500,000.00			500,000.00				500,000.00
01-4711-	- RENTAL & LEASE RECEIPTS	288,825.00			288,825.00	67,371.50	67,371.50	23.33%	221,453.50
01-4712-	- COUNTY BUILDING RENTALS	7,500.00			7,500.00	6,724.83	6,724.83	89.66%	775.17
01-4713-	- RECYCLING RECEIPTS	500.00			500.00				500.00
01-4726-	- FLEX REIMBURSEMENTS	70,000.00			70,000.00	40,219.03	40,219.03	57.46%	29,780.97
01-4727-	- VOCA REIMBURSEMENT - NICH./WILMORE	100.00			100.00				100.00
01-4727-	-000 MISC REFUNDS	200,000.00			200,000.00	1,086,318.44	1,086,318.44	543.16%	(886,318.44)
01-4727-	-001 PARKS AND REC FUEL REIMBURSEMENT	10,000.00			10,000.00	11,395.88	11,395.88	113.96%	(1,395.88)
01-4727-	-002 NET PROFITS FEE - CITY OF NICH	100,000.00			100,000.00				100,000.00
01-4727-	-003 PLANNING & ZONING REIMBURSEMENT	90,000.00			90,000.00	63,302.45	63,302.45	70.34%	26,697.55
01-4727-	-004 RECYCLING - NICH. & WILMORE	125,000.00			125,000.00	46,888.08	46,888.08	37.51%	78,111.92
01-4727-566-	INSURANCE REIMBURSEMENT - HEALTH	100.00			100.00				100.00
01-4728-	- SHELTER DONATIONS	17,000.00			17,000.00	13,719.46	13,719.46	80.70%	3,280.54
01-4728-	-001 DONATIONS - SHOP WITH A DOG	500.00			500.00				500.00
01-4728-	-002 DONATIONS - EVENTS	1,000.00			1,000.00				1,000.00
01-4729-	- CHILD SUPPORT PROGRAM	470,250.00			470,250.00	225,577.73	225,577.73	47.97%	244,672.27
01-4731-	- MISCELLANEOUS REVENUE - RET CK FEE	100.00			100.00	45.00	45.00	45.00%	55.00
01-4731-	-002 TAX RECEIPTS (STATE SALES TAX COLLECTION)	2,500.00			2,500.00	1,462.26	1,462.26	58.49%	1,037.74
01-4733-	- INSURANCE REIMBURSEMENT	50,000.00			50,000.00	23,138.05	23,138.05	46.28%	26,861.95
01-4780-000-002	INSURANCE MONITORING COLLECTION FEE	6,000.00			6,000.00				6,000.00
01-4780-000-003	PROBATION MONITORING COLLECTION FEE	25,000.00			25,000.00				25,000.00

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
General Fund									
01-4799- -	OTHER RECEIPTS	5,000.00			5,000.00	406.67	406.67	8.13%	4,593.33
01-4802- -	INVESTMENT INTEREST	50,000.00			50,000.00	43,500.45	43,500.45	87.00%	6,499.55
01-4806- -	INTEREST ON CHECKING ACCOUNT	500,000.00			500,000.00	516,892.33	516,892.33	103.38%	(16,892.33)
	Total Above Line Revenues	24,202,528.00			24,202,528.00	18,129,921.82	18,129,921.82	74.91%	6,072,606.18
01-4901- -	INVESTMENTS	4,000,000.00			4,000,000.00	35,861,866.80	35,861,866.80	896.55%	(31,861,866.80)
01-4901- -000	CASH SURPLUS FROM PRIOR YEAR	30,109,600.00			30,109,600.00				30,109,600.00
01-4903- -	PRIOR YEAR VOIDED CHECKS	200.00			200.00	6,470.44	6,470.44	3235.22%	(6,270.44)
01-4905- -	BOND SALE PROCEEDS								
01-4909- -	TRANSFERS TO OTHER FUNDS	(14,408,602.00)			(14,408,602.00)	(6,210,000.00)	(6,210,000.00)	43.10%	(8,198,602.00)
01-4909- -003	TRANSFERS TO JAIL CONSTRUCTION FUND								
01-4910- -	TRANSFERS IN FROM OTHER FUNDS								
	Total Below Line Revenues	19,701,198.00			19,701,198.00	29,658,337.24	29,658,337.24	150.54%	(9,957,139.24)
	Total Revenues	43,903,726.00			43,903,726.00	47,788,259.06	47,788,259.06	108.85%	(3,884,533.06)

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Road Fund									
02-4514-	- BRIDGE, CULVERT CONSTR (TRANS CABINET)	20,000.00			20,000.00				20,000.00
02-4516-	- TRUCK LICENSE	230,000.00			230,000.00	213,511.64	213,511.64	92.83%	16,488.36
02-4518-	- COUNTY ROAD AID	862,916.00			862,916.00	585,840.00	585,840.00	67.89%	277,076.00
02-4519-	- MUNICIPAL ROAD AID (UNINC)	65,294.00			65,294.00	32,729.84	32,729.84	50.13%	32,564.16
02-4731-	- MISC REVENUE	1,000.00			1,000.00				1,000.00
02-4806-	- INTEREST	10,000.00			10,000.00	9,039.96	9,039.96	90.40%	960.04
	Total Above Line Revenues	1,189,210.00			1,189,210.00	841,121.44	841,121.44	70.73%	348,088.56
02-4901-	- BANK SURPLUS - PRIOR YEAR	85,000.00			85,000.00	86,510.89	86,510.89	101.78%	(1,510.89)
02-4903-	- ADJUST TO PRIOR YEAR					40.14	40.14		(40.14)
02-4910-	- TRANSFERS IN FROM OTHER FUNDS	1,618,172.00			1,618,172.00	200,000.00	200,000.00	12.36%	1,418,172.00
	Total Below Line Revenues	1,703,172.00			1,703,172.00	286,551.03	286,551.03	16.82%	1,416,620.97
	Total Revenues	2,892,382.00			2,892,382.00	1,127,672.47	1,127,672.47	38.99%	1,764,709.53

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Jail Fund									
03-4506-	PROGRAM INCENTIVES AND ATTENDANCE	10,000.00			10,000.00	20,850.00	20,850.00	208.50%	(10,850.00)
03-4510-	LITTER ABATEMENT GRANT	29,185.00			29,185.00				29,185.00
03-4533-	STATE/JAIL ALLOTMENT	43,459.00			43,459.00	47,115.39	47,115.39	108.41%	(3,656.39)
03-4534-	STATE JAIL MEDICAL	3,429.00			3,429.00				3,429.00
03-4536-	ADULT PRISONERS	300,000.00			300,000.00	248,150.86	248,150.86	82.72%	51,849.14
03-4537-	STATE PRISONERS	130,000.00			130,000.00	31,735.32	31,735.32	24.41%	98,264.68
03-4538-	DUI FEES	7,000.00			7,000.00	1,519.84	1,519.84	21.71%	5,480.16
03-4543-	BOOK-IN FEES	50,000.00			50,000.00	35,558.02	35,558.02	71.12%	14,441.98
03-4557-	CLASS D FELONS	200,000.00			200,000.00	116,834.04	116,834.04	58.42%	83,165.96
03-4559-	S. S. INCENTIVE PAYMENTS	2,400.00			2,400.00				2,400.00
03-4567-	COURT COST SUPPLEMENT	7,000.00			7,000.00	1,861.73	1,861.73	26.60%	5,138.27
03-4569-	LOCAL CORRECTIONS ASSISTANCE HB463	38,000.00			38,000.00	17,103.70	17,103.70	45.01%	20,896.30
03-4618-	WORK RELEASE	7,000.00			7,000.00	3,143.50	3,143.50	44.91%	3,856.50
03-4621-	HOUSING PAID BY INMATE	5,000.00			5,000.00	3,775.21	3,775.21	75.50%	1,224.79
03-4633-	JAIL BOND FEES	5,000.00			5,000.00	2,545.00	2,545.00	50.90%	2,455.00
03-4634-	HOME INCARCERATION FEES	90,000.00			90,000.00	18,833.00	18,833.00	20.93%	71,167.00
03-4699-	DRUG TESTING COLLECTIONS	50,000.00			50,000.00	47,815.00	47,815.00	95.63%	2,185.00
03-4702-	TELEPHONE COMMISSIONS	40,000.00			40,000.00	40,111.24	40,111.24	100.28%	(111.24)
03-4727-	INDIGENT REIMBURSEMENT/REFUNDS	8,000.00			8,000.00	7,278.31	7,278.31	90.98%	721.69
03-4727-002	JAIL MEDICAL REIMBURSEMENTS	20,000.00			20,000.00	5,316.54	5,316.54	26.58%	14,683.46
03-4727-003	CANTEEN LABOR REIMBURSEMENT	20,000.00			20,000.00	9,470.25	9,470.25	47.35%	10,529.75
03-4806-	INTEREST	1,000.00			1,000.00	4,579.10	4,579.10	457.91%	(3,579.10)
	Total Above Line Revenues	1,066,473.00			1,066,473.00	663,596.05	663,596.05	62.22%	402,876.95
03-4901-	SURPLUS FROM PRIOR YEARS	50,000.00			50,000.00	119,510.52	119,510.52	239.02%	(69,510.52)
03-4903-	PRIOR YEAR VOIDED CHECKS					247.54	247.54		(247.54)
03-4910-	GENERAL FUND TRANSFERS	3,118,377.00			3,118,377.00	1,954,500.00	1,954,500.00	62.68%	1,163,877.00
	Total Below Line Revenues	3,168,377.00			3,168,377.00	2,074,258.06	2,074,258.06	65.47%	1,094,118.94
	Total Revenues	4,234,850.00			4,234,850.00	2,737,854.11	2,737,854.11	64.65%	1,496,995.89

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Local Government Economic Assistance Fund									
04-4529-	- MINERALS SEVERANCE TAX	230,000.00			230,000.00	135,064.63	135,064.63	58.72%	94,935.37
04-4727-	- TRANS TASK FORCE REIMB - CITY OF NICH	8,475.00			8,475.00				8,475.00
04-4806-	- INTEREST	500.00			500.00	10,515.85	10,515.85	103.17%	(10,015.85)
Total Above Line Revenues		238,975.00			238,975.00	145,580.48	145,580.48	60.92%	93,394.52
04-4901-	- SURPLUS FROM PRIOR YEAR	620,000.00			620,000.00	647,302.84	647,302.84	104.40%	(27,302.84)
04-4910-	- TRANSFERS IN FROM OTHER FUNDS								
Total Below Line Revenues		620,000.00			620,000.00	647,302.84	647,302.84	104.40%	(27,302.84)
Total Revenues		858,975.00			858,975.00	792,883.32	792,883.32	92.31%	66,091.68

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Ambulance Fund									
09-4510-	- SENATE BILL #66	10,000.00			10,000.00				10,000.00
09-4608-	- AMBULANCE RUNS (INSURANCE)	1,900,000.00			1,900,000.00	1,211,217.72	1,211,217.72	63.75%	688,782.28
09-4608-	-002 HB8 PROVIDER REIMBURSEMENT	575,000.00			575,000.00	267,649.89	267,649.89	46.55%	307,350.11
09-4727-	- REFUNDS/REIMB	500.00			500.00				500.00
09-4727-	-002 COMMUNITY PARAMEDIC PROGRAM GRANT								
09-4728-	- KIDS DAY DONATIONS	250.00			250.00				250.00
09-4806-	- INTEREST	3,600.00			3,600.00	6,136.75	6,136.75	170.47%	(2,536.75)
	Total Above Line Revenues	2,489,350.00			2,489,350.00	1,485,004.36	1,485,004.36	59.65%	1,004,345.64
09-4901-	- SURPLUS PRIOR YEAR	50,000.00			50,000.00	318,157.25	318,157.25	636.31%	(268,157.25)
09-4903-	- ADJUSTMENT TO BALANCE FORWARD					542.83	542.83		(542.83)
09-4909-	- TRANSFERS OUT TO OTHER FUNDS								
09-4910-	- TRANSFERS IN FROM GENERAL FUND	5,561,340.00			5,561,340.00	1,860,000.00	1,860,000.00	33.45%	3,701,340.00
	Total Below Line Revenues	5,611,340.00			5,611,340.00	2,178,700.08	2,178,700.08	38.83%	3,432,639.92
	Total Revenues	8,100,690.00			8,100,690.00	3,663,704.44	3,663,704.44	45.23%	4,436,985.56

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
COUNTY BOND SINKING FUND									
21-4806-	- INTEREST SINKING FUND	120.00			120.00	1,831.50	1,831.50	526.25%	(1,711.50)
	Total Above Line Revenues	120.00			120.00	1,831.50	1,831.50	526.25%	(1,711.50)
21-4901-	- SURPLUS PRIOR YEAR	459,635.00			459,635.00	460,852.20	460,852.20	100.26%	(1,217.20)
21-4910-	- TRANSFERS IN FROM GENERAL FUND								
	Total Below Line Revenues	459,635.00			459,635.00	460,852.20	460,852.20	100.26%	(1,217.20)
	Total Revenues	459,755.00			459,755.00	462,683.70	462,683.70	100.64%	(2,928.70)

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
OPIOID SETTLEMENT FUND									
74-4727-	- REFUNDS/REIMBURSEMENT					1,678.00	1,678.00		(1,678.00)
74-4760-	- OPIOID COURT SETTLEMENTS	132,978.00			132,978.00	112,249.43	112,249.43	84.41%	20,728.57
74-4806-	- INTEREST	1,000.00			1,000.00	14,331.29	14,331.29	1433.13%	(13,331.29)
Total Above Line Revenues		133,978.00			133,978.00	128,258.72	128,258.72	95.73%	5,719.28
74-4901-	- SURPLUS, PRIOR YEAR	803,435.00			803,435.00	800,993.71	800,993.71	99.70%	2,441.29
Total Below Line Revenues		803,435.00			803,435.00	800,993.71	800,993.71	99.70%	2,441.29
Total Revenues		937,413.00			937,413.00	929,252.43	929,252.43	99.13%	8,160.57

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
EMERGENCY SERVICES FUND									
75-4140-	- E-911 TARIFF	225,000.00			225,000.00	73,979.74	73,979.74	32.88%	151,020.26
75-4140-002-	E-911 TARIFF (METER)	1,000,000.00			1,000,000.00	500,363.51	500,363.51	50.04%	499,636.49
75-4562-	- CMRS FUNDS - WIRELESS PHONES	275,000.00			275,000.00	188,453.52	188,453.52	68.53%	86,546.48
75-4610-	- CENTRAL DISPATCH SERVICE	170,000.00			170,000.00				170,000.00
75-4727-	- REFUNDS	100.00			100.00	4,548.55	4,548.55	4548.55%	(4,448.55)
75-4806-	- INTEREST	5,000.00			5,000.00	4,418.22	4,418.22	88.36%	581.78
Total Above Line Revenues		1,675,100.00			1,675,100.00	771,763.54	771,763.54	46.07%	903,336.46
75-4901-	- SURPLUS, PRIOR YEAR	115,000.00			115,000.00	240,129.99	240,129.99	208.81%	(125,129.99)
75-4903-	- PRIOR YEAR VOIDED CHECKS					180.16	180.16		(180.16)
75-4909-	- TRANSFERS OUT TO OTHER FUNDS					(4,500.00)	(4,500.00)		4,500.00
75-4910-	- TRANSFERS IN FROM OTHER FUNDS	431,213.00			431,213.00				431,213.00
Total Below Line Revenues		546,213.00			546,213.00	235,810.15	235,810.15	43.17%	310,402.85
Total Revenues		2,221,313.00			2,221,313.00	1,007,573.69	1,007,573.69	45.36%	1,213,739.31

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
COUNTY CLERK STORAGE FEE FUND									
76-4731-	- COUNTY CLERK PERMANENT STORAGE FEES	75,000.00			75,000.00	39,860.00	39,860.00	53.15%	35,140.00
76-4806-	- INTEREST	100.00			100.00	3,849.05	3,849.05	3849.05%	(3,749.05)
	Total Above Line Revenues	75,100.00			75,100.00	43,709.05	43,709.05	58.20%	31,390.95
76-4901-	- SURPLUS, PRIOR YEAR	190,000.00			190,000.00	199,948.84	199,948.84	105.24%	(9,948.84)
	Total Below Line Revenues	190,000.00			190,000.00	199,948.84	199,948.84	105.24%	(9,948.84)
	Total Revenues	265,100.00			265,100.00	243,657.89	243,657.89	91.91%	21,442.11

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
HUD GRANT FUND									
78-4504-	- GRANT FUNDS	1,000,000.00			1,000,000.00				1,000,000.00
78-4727-	- BANK REFUNDS					74.54	74.54		(74.54)
	Total Above Line Revenues	1,000,000.00			1,000,000.00	74.54	74.54	0.01%	999,925.46
78-4901-	- PRIOR YEAR SURPLUS					69.64	69.64		(69.64)
78-4910-	- TRANSFERS IN FROM OTHER FUNDS								
	Total Below Line Revenues					69.64	69.64		(69.64)
	Total Revenues	1,000,000.00			1,000,000.00	144.18	144.18	0.01%	999,855.82

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
SELF-FUNDED HEALTH INSURANCE ACCOUNT									
80-4727-	- REIMBURSEMENT - MISC	100.00			100.00	205,306.62	205,306.62	306.62%	(205,206.62)
80-4733-	- HEALTH INSURANCE REIMBURSEMENT	300,000.00			300,000.00	316,012.50	316,012.50	105.34%	(16,012.50)
80-4806-	- HEALTH FUND INTEREST	500.00			500.00	7,361.09	7,361.09	1472.22%	(6,861.09)
	Total Above Line Revenues	300,600.00			300,600.00	528,680.21	528,680.21	175.87%	(228,080.21)
80-4901-	- SURPLUS FROM PRIOR YEAR	20,000.00			20,000.00	103,738.29	103,738.29	518.69%	(83,738.29)
80-4910-	- TRANSFERS IN FROM OTHER FUNDS	3,679,500.00			3,679,500.00	2,200,000.00	2,200,000.00	59.79%	1,479,500.00
	Total Below Line Revenues	3,699,500.00			3,699,500.00	2,303,738.29	2,303,738.29	62.27%	1,395,761.71
	Total Revenues	4,000,100.00			4,000,100.00	2,832,418.50	2,832,418.50	70.81%	1,167,681.50

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
AMERICAN RESCUE PLAN FEDERAL FUND									
84-4806-	INTEREST	10,000.00			10,000.00	24,537.53	24,537.53	245.38%	(14,537.53)
	Total Above Line Revenues	10,000.00			10,000.00	24,537.53	24,537.53	245.38%	(14,537.53)
84-4901-	PRIOR YEAR SURPLUS	1,150,950.00			1,150,950.00	1,619,289.89	1,619,289.89	140.69%	(468,339.89)
84-4909-	TRANSFERS TO OTHER FUNDS								
	Total Below Line Revenues	1,150,950.00			1,150,950.00	1,619,289.89	1,619,289.89	140.69%	(468,339.89)
	Total Revenues	1,160,950.00			1,160,950.00	1,643,827.42	1,643,827.42	141.59%	(482,877.42)

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
EQUITABLE SHARING FORFEITURE FUNDS									
85-4761-	- DRUG FORFEITURE	10,000.00			10,000.00				10,000.00
	Total Above Line Revenues	10,000.00			10,000.00				10,000.00
85-4901-	- PRIOR YEAR SURPLUS	87,000.00			87,000.00	87,716.77	87,716.77	100.82%	(716.77)
	Total Below Line Revenues	87,000.00			87,000.00	87,716.77	87,716.77	100.82%	(716.77)
	Total Revenues	97,000.00			97,000.00	87,716.77	87,716.77	90.43%	9,283.23
	Total All Funds Receipts	70,132,254.00			70,132,254.00	63,317,647.98	63,317,647.98	90.28%	6,814,606.02

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5001-101-	COUNTY JUDGE / EXECUTIVE	135,059.00			135,059.00	57,140.38	57,140.38	42.31%	77,918.62		77,918.62
01-5001-103-	DEPUTY JUDGE	94,667.00			94,667.00	40,051.11	40,051.11	42.31%	54,615.89		54,615.89
01-5001-104-	CHIEF FINANCIAL OFFICER	90,000.00			90,000.00				90,000.00		90,000.00
01-5001-127-	PAYROLL, A/P HUMAN RESOURCES	273,175.00			273,175.00	114,683.61	114,683.61	41.98%	158,491.39		158,491.39
01-5001-165-	EXECUTIVE ADMINISTRATIVE ASSISTANT	61,685.00			61,685.00	26,100.84	26,100.84	42.31%	35,584.16		35,584.16
01-5001-179-	SEASONAL WORKERS	10,000.00			10,000.00				10,000.00		10,000.00
01-5001-212-	TRAINING FRINGE BENEFIT	5,303.00			5,303.00				5,303.00		5,303.00
01-5001-338-	COMPUTER MAINTENANCE AND SUPPORT	75,000.00			75,000.00	5,785.00	5,785.00	7.71%	69,215.00	139.98	69,075.02
01-5001-445-	OFFICE SUPPLIES	15,000.00			15,000.00	3,453.30	3,453.30	23.02%	11,546.70	596.51	10,950.19
01-5001-573-	TELEPHONE	15,000.00			15,000.00	4,219.28	4,219.28	28.13%	10,780.72		10,780.72
01-5001-576-	TRAVEL & TRAINING	10,000.00			10,000.00	1,141.20	1,141.20	11.41%	8,858.80	556.14	8,302.66
01-5001-725-	OFFICE EQUIPMENT	25,000.00			25,000.00				25,000.00		25,000.00
01-5005-101-	COUNTY ATTORNEY	63,600.00			63,600.00	26,889.61	26,889.61	42.28%	36,710.39		36,710.39
01-5005-105-	ASST. COUNTY ATTORNEYS	83,000.00			83,000.00	35,699.29	35,699.29	43.01%	47,300.71		47,300.71
01-5005-165-	SECRETARIES, COUNTY ATTY.	248,500.00			248,500.00	85,869.56	85,869.56	34.56%	162,630.44		162,630.44
01-5005-338-	COMPUTER MAINTENANCE	16,000.00			16,000.00	5,740.00	5,740.00	35.88%	10,260.00		10,260.00
01-5005-348-001	CHILD SUPPORT PROGRAM - SALARIES	390,250.00		(1,700.00)	388,550.00	145,408.50	145,408.50	37.42%	243,141.50		243,141.50
01-5005-348-002	CHILD SUPPORT EXPENSES	80,000.00		1,700.00	81,700.00	81,557.55	81,557.55	99.83%	142.45		142.45
01-5005-445-	OFFICE SUPPLIES	22,000.00			22,000.00	5,565.05	5,565.05	25.30%	16,434.95	189.03	16,245.92
01-5005-451-	PERIODICALS	6,500.00			6,500.00				6,500.00		6,500.00
01-5005-499-	MISCELLANEOUS SUPPLIES	500.00			500.00				500.00		500.00
01-5005-533-	PROFESSIONAL INSURANCE	1,500.00			1,500.00				1,500.00		1,500.00
01-5005-551-	PROFESSIONAL MEMBERSHIPS	1,250.00			1,250.00	1,200.00	1,200.00	96.00%	50.00		50.00
01-5005-573-	TELEPHONE (INTERNET)	10,000.00			10,000.00	4,510.94	4,510.94	45.11%	5,489.06		5,489.06
01-5005-576-	TRAVEL & TRAINING	1,500.00			1,500.00	1,100.00	1,100.00	73.33%	400.00		400.00
01-5005-725-	OFFICE EQUIPMENT	4,000.00			4,000.00				4,000.00		4,000.00
01-5015-348-	PROGRAM SUPPORT - SHERIFF	2,736,840.00			2,736,840.00	1,004,000.00	1,004,000.00	36.68%	1,732,840.00		1,732,840.00
01-5015-348-002	SHERIFF CRUISERS AND EQUIPMENT	398,200.00			398,200.00	317,182.62	317,182.62	79.65%	81,017.38		81,017.38
01-5020-101-	CORONER	34,695.00			34,695.00	15,110.04	15,110.04	43.55%	19,584.96		19,584.96
01-5020-103-	DEPUTY CORONERS	28,420.00			28,420.00	10,877.79	10,877.79	38.28%	17,542.21		17,542.21
01-5020-210-	CORONER EXPENSE ALLOWANCE	3,600.00			3,600.00	1,500.00	1,500.00	41.67%	2,100.00		2,100.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5020-338-	COMPUTER MAINTENANCE & SUPPORT	5,000.00			5,000.00	1,415.00	1,415.00	28.30%	3,585.00		3,585.00
01-5020-340-	VEHICLE MAINTENANCE & REPAIR	3,000.00			3,000.00	2,189.48	2,189.48	72.98%	810.52	46.29	764.23
01-5020-399-	CONTRACTED SERVICES	7,500.00			7,500.00				7,500.00		7,500.00
01-5020-441-	EQUIPMENT & SUPPLIES	5,500.00			5,500.00	399.00	399.00	7.25%	5,101.00	2,989.89	2,111.11
01-5020-445-	OFFICE SUPPLIES	1,500.00			1,500.00				1,500.00	349.69	1,150.31
01-5020-481-	UNIFORMS	1,750.00			1,750.00				1,750.00	52.95	1,697.05
01-5020-571-	BUILDING MAINTENANCE AND REPAIRS	40,000.00			40,000.00	80.50	80.50	0.20%	39,919.50		39,919.50
01-5020-573-	TELEPHONE, INTERNET	4,500.00			4,500.00	1,559.46	1,559.46	34.65%	2,940.54		2,940.54
01-5020-576-	TRAVEL & TRAINING	6,200.00			6,200.00	1,813.15	1,813.15	29.24%	4,386.85		4,386.85
01-5020-578-	CORONER UTILITIES	3,500.00			3,500.00	1,011.36	1,011.36	28.90%	2,488.64		2,488.64
01-5020-723-	NEW VEHICLE	50,000.00			50,000.00				50,000.00		50,000.00
01-5020-725-	NEW EQUIPMENT	30,000.00			30,000.00				30,000.00	43,154.81	(13,154.81)
01-5020-742-	BUILDING RENOVATION	150,000.00			150,000.00				150,000.00		150,000.00
01-5025-101-	CO. MAGISTRATES SALARIES	160,000.00			160,000.00	67,778.04	67,778.04	42.36%	92,221.96		92,221.96
01-5025-103-	SHERIFF, FISCAL COURT	200.00			200.00				200.00		200.00
01-5025-105-	ADMINISTRATIVE ASSISTANT SALARY	80,431.00			80,431.00	34,028.28	34,028.28	42.31%	46,402.72		46,402.72
01-5025-167-	FISCAL COURT CLERK SALARY	6,000.00			6,000.00	2,500.00	2,500.00	41.67%	3,500.00		3,500.00
01-5025-185-	A.B.C. OFFICER	9,550.00			9,550.00				9,550.00		9,550.00
01-5025-210-	MAGISTRATES EXP ALLOWANCE	21,600.00			21,600.00	9,000.00	9,000.00	41.67%	12,600.00		12,600.00
01-5025-212-	TRAINING FRINGE BENEFIT	25,000.00			25,000.00				25,000.00		25,000.00
01-5025-302-	ADVERTISING	25,000.00			25,000.00	10,673.79	10,673.79	42.70%	14,326.21	1,800.00	12,526.21
01-5025-332-	LEGAL FEES	20,000.00			20,000.00	2,719.00	2,719.00	13.59%	17,281.00	1,710.00	15,571.00
01-5025-338-	FISCAL COURT COMPUTER MAINTENANCE	30,000.00			30,000.00	9,305.97	9,305.97	31.02%	20,694.03		20,694.03
01-5025-368-	TAX BILL PREPARATION	25,000.00			25,000.00	16,377.50	16,377.50	65.51%	8,622.50		8,622.50
01-5025-398-	FISCAL COURT CONTRACTED SERVICES	100,000.00			100,000.00	2,456.25	2,456.25	2.46%	97,543.75		97,543.75
01-5025-446-	FISCAL COURT MATERIALS & SUPPLIES	7,500.00			7,500.00	500.46	500.46	6.67%	6,999.54	627.88	6,371.66
01-5025-549-	EMPLOYEE MEDICAL SERVICES	7,500.00			7,500.00	3,639.00	3,639.00	48.52%	3,861.00		3,861.00
01-5025-567-	FISCAL COURT REFUNDS	1,000.00			1,000.00				1,000.00		1,000.00
01-5025-571-	CODE ENFORCEMENT MOWING, TRAILERS	50,000.00			50,000.00				50,000.00		50,000.00
01-5025-574-	EMPLOYEE TRAINING	30,000.00			30,000.00				30,000.00		30,000.00
01-5025-576-	TRAVEL & TRAINING	25,000.00			25,000.00	3,555.45	3,555.45	14.22%	21,444.55	1,775.36	19,669.19

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5030-348-	CO CLERK, COPIES	10,000.00			10,000.00	2,376.50	2,376.50	23.77%	7,623.50	663.50	6,960.00
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	182,300.00			182,300.00	45,575.00	45,575.00	25.00%	136,725.00		136,725.00
01-5030-578-	UTILITIES	5,500.00			5,500.00	1,766.01	1,766.01	32.11%	3,733.99		3,733.99
01-5035-199-	PER DIEM-BOARD OF SUPERVISORS	400.00			400.00	300.00	300.00	75.00%	100.00		100.00
01-5040-102-	COUNTY TREASURER - SALARY	91,932.00			91,932.00	38,894.24	38,894.24	42.31%	53,037.76		53,037.76
01-5040-105-	COUNTY TREASURER'S ASSISTANT	55,542.00			55,542.00	23,498.20	23,498.20	42.31%	32,043.80		32,043.80
01-5040-127-	ACCOUNTING CLERK										
01-5040-212-	TRAINING FRINGE BENEFIT	3,977.00			3,977.00				3,977.00		3,977.00
01-5040-302-	ADVERTISING	4,000.00			4,000.00	2,895.00	2,895.00	72.38%	1,105.00		1,105.00
01-5040-338-	COMPUTER MAINTENANCE & SUPPORT	18,000.00			18,000.00	1,345.00	1,345.00	7.47%	16,655.00		16,655.00
01-5040-445-	OFFICE SUPPLIES	2,000.00			2,000.00	719.48	719.48	35.97%	1,280.52		1,280.52
01-5040-573-	TELEPHONE	1,200.00			1,200.00				1,200.00		1,200.00
01-5040-576-	TRAVEL AND TRAINING	4,000.00			4,000.00	499.00	499.00	12.47%	3,501.00	817.84	2,683.16
01-5040-725-	OFFICE EQUIPMENT	20,000.00			20,000.00	374.98	374.98	1.87%	19,625.02		19,625.02
01-5047-105-	ASSISTANT TAX ADMINISTRATOR	66,200.00			66,200.00	28,468.05	28,468.05	43.00%	37,731.95		37,731.95
01-5047-106-	TAX ENFORCEMENT OFFICER	45,350.00			45,350.00				45,350.00		45,350.00
01-5047-131-	TAX ANALYSTS	91,350.00			91,350.00	43,674.31	43,674.31	47.81%	47,675.69		47,675.69
01-5047-142-	TAX ADMINISTRATOR	74,100.00			74,100.00	31,349.12	31,349.12	42.31%	42,750.88		42,750.88
01-5047-167-	TAX ADMINISTRATIVE ASSISTANT	75,250.00			75,250.00	11,658.06	11,658.06	15.49%	63,591.94		63,591.94
01-5047-338-	COMPUTER MAINTENANCE & SUPPORT	20,000.00			20,000.00	6,404.99	6,404.99	32.02%	13,595.01		13,595.01
01-5047-445-	OFFICE SUPPLIES	12,000.00			12,000.00	2,786.58	2,786.58	23.22%	9,213.42	882.62	8,330.80
01-5047-563-	POSTAGE	25,000.00			25,000.00	6,242.19	6,242.19	24.97%	18,757.81	842.19	17,915.62
01-5047-567-	TAX REFUNDS	150,000.00			150,000.00	43,681.62	43,681.62	29.12%	106,318.38		106,318.38
01-5047-567-002	INSURANCE PREMIUM REFUNDS	1,000.00			1,000.00				1,000.00	940.95	59.05
01-5047-573-	TELEPHONE	4,000.00			4,000.00	1,518.60	1,518.60	37.96%	2,481.40		2,481.40
01-5047-576-	TRAVEL & TRAINING	5,000.00			5,000.00	2,200.98	2,200.98	44.02%	2,799.02	135.00	2,664.02
01-5047-578-	UTILITIES	7,500.00			7,500.00	2,094.92	2,094.92	27.93%	5,405.08		5,405.08
01-5047-725-	OFFICE EQUIPMENT	76,500.00			76,500.00	4,918.56	4,918.56	6.43%	71,581.44		71,581.44
01-5060-101-	LAW LIBRARIAN	900.00			900.00	375.00	375.00	41.67%	525.00		525.00
01-5065-192-	ELECTION OFFICERS SALARIES/MILEAGE	55,000.00			55,000.00				55,000.00		55,000.00
01-5065-193-	ELECTION COMMISSIONERS SALARIES	20,000.00			20,000.00	1,100.00	1,100.00	5.50%	18,900.00		18,900.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5065-194-	TABULATORS	6,000.00			6,000.00				6,000.00		6,000.00
01-5065-302-	ADVERTISING	8,000.00			8,000.00	59.00	59.00	0.74%	7,941.00		7,941.00
01-5065-347-	POLLING PLACES, RENTAL	3,000.00			3,000.00				3,000.00		3,000.00
01-5065-565-	ELECTION EXPENSES	120,000.00			120,000.00	37,920.35	37,920.35	31.60%	82,079.65		82,079.65
01-5070-105-	PLANNING AND ZONING ADMIN ASST	44,050.00			44,050.00	19,636.55	19,636.55	44.58%	24,413.45		24,413.45
01-5070-106-	ENFORCEMENT OFFICER	60,000.00			60,000.00				60,000.00		60,000.00
01-5070-107-	DIRECTOR SALARY	90,123.00			90,123.00	38,314.40	38,314.40	42.51%	51,808.60		51,808.60
01-5070-165-	TECHNICIAN SALARY	53,575.00			53,575.00	15,170.28	15,170.28	28.32%	38,404.72		38,404.72
01-5070-185-	PLANNING AND ZONING INSPECTOR	55,392.00			55,392.00	23,434.84	23,434.84	42.31%	31,957.16		31,957.16
01-5070-185-001	COUNTY ENGINEER	41,600.00			41,600.00	20,340.00	20,340.00	48.89%	21,260.00		21,260.00
01-5070-210-	COMMITTEE & BOARD - EXP, TRAINING, INS	50,000.00			50,000.00	38,898.49	38,898.49	77.80%	11,101.51	207.00	10,894.51
01-5070-302-	ADVERTISING	10,000.00			10,000.00	2,007.00	2,007.00	20.07%	7,993.00	1,006.00	6,987.00
01-5070-309-	PLANNING CONSULTANTS	15,000.00			15,000.00	750.00	750.00	5.00%	14,250.00	2,000.00	12,250.00
01-5070-323-	ENGINEERING SERVICES	15,000.00			15,000.00				15,000.00		15,000.00
01-5070-332-	LEGAL FEES	100,000.00			100,000.00	21,935.73	21,935.73	21.94%	78,064.27	4,819.11	73,245.16
01-5070-338-	COMPUTER MAINTENANCE	12,000.00			12,000.00	4,060.00	4,060.00	33.83%	7,940.00	349.95	7,590.05
01-5070-340-	FUEL, VEHICLE MAINTENANCE	7,500.00			7,500.00	281.86	281.86	3.76%	7,218.14		7,218.14
01-5070-398-	STORM WATER MANAGEMENT	22,000.00			22,000.00	8,336.25	8,336.25	37.89%	13,663.75		13,663.75
01-5070-398-002	STORM WATER REPAIRS (DRAINS AND GRATES)	50,000.00			50,000.00				50,000.00		50,000.00
01-5070-399-	TRANSCRIPTS & SUBSCRIPTIONS	11,500.00			11,500.00	7,813.10	7,813.10	67.94%	3,686.90		3,686.90
01-5070-445-	OFFICE SUPPLIES	10,000.00			10,000.00	3,824.98	3,824.98	38.25%	6,175.02	1,320.95	4,854.07
01-5070-481-	UNIFORMS	4,000.00			4,000.00	1,358.99	1,358.99	33.97%	2,641.01	413.00	2,228.01
01-5070-563-	POSTAGE	10,000.00			10,000.00	3,452.06	3,452.06	34.52%	6,547.94		6,547.94
01-5070-567-	REFUNDS	4,000.00			4,000.00				4,000.00		4,000.00
01-5070-573-	TELEPHONE	6,000.00			6,000.00	1,706.47	1,706.47	28.44%	4,293.53		4,293.53
01-5070-576-	TRAVEL & TRAINING	5,000.00			5,000.00	957.18	957.18	19.14%	4,042.82		4,042.82
01-5070-578-	UTILITIES	4,500.00			4,500.00	762.79	762.79	16.95%	3,737.21		3,737.21
01-5070-723-	NEW EQUIPMENT	15,000.00			15,000.00	428.96	428.96	2.86%	14,571.04	14,500.66	70.38
01-5070-725-	OFFICE EQUIPMENT	5,000.00			5,000.00	1,860.99	1,860.99	37.22%	3,139.01		3,139.01
01-5075-548-	ECONOMIC DEVELOPMENT PROJECT	250,000.00			250,000.00				250,000.00		250,000.00
01-5080-175-	CUSTODIAN SALARIES	124,750.00			124,750.00	52,058.42	52,058.42	41.73%	72,691.58		72,691.58

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5080-302-	ADVERTISING	500.00			500.00				500.00		500.00
01-5080-411-	CUSTODIAL SUPPLIES COURTHOUSE	15,000.00			15,000.00	3,861.81	3,861.81	25.75%	11,138.19	1,252.44	9,885.75
01-5080-481-	UNIFORMS	3,750.00			3,750.00	417.00	417.00	11.12%	3,333.00		3,333.00
01-5080-548-	COURTHOUSE RENOVATION PROJECTS	50,000.00			50,000.00				50,000.00	3,375.00	46,625.00
01-5080-563-	POSTAGE	19,000.00			19,000.00	3,730.86	3,730.86	19.64%	15,269.14	488.31	14,780.83
01-5080-570-	AOC RENEWALS & REPAIRS	25,000.00			25,000.00	5,512.53	5,512.53	22.05%	19,487.47	6,450.00	13,037.47
01-5080-571-	COURTHOUSE GENERAL MAINTENANCE	50,000.00			50,000.00	15,311.85	15,311.85	30.62%	34,688.15	727.97	33,960.18
01-5080-573-	COURTHOUSE MAINTENANCE TELEPHONE	3,000.00			3,000.00	833.56	833.56	27.79%	2,166.44		2,166.44
01-5080-576-	FUEL & TRAINING	6,000.00			6,000.00	2,992.76	2,992.76	49.88%	3,007.24		3,007.24
01-5080-578-	COURTHOUSE UTILITIES	45,000.00			45,000.00	14,497.97	14,497.97	32.22%	30,502.03	31.00	30,471.03
01-5080-723-	MOTOR VEHICLE	50,000.00			50,000.00				50,000.00		50,000.00
01-5081-411-	CUSTODIAL SUPPLIES ANNEX	7,000.00			7,000.00	961.93	961.93	13.74%	6,038.07	36.78	6,001.29
01-5081-571-	BUILDING MAINTENANCE ANNEX	200,000.00			200,000.00	21,544.31	21,544.31	10.77%	178,455.69	239.96	178,215.73
01-5081-573-	TELEPHONE, INTERNET ANNEX	7,000.00			7,000.00	3,016.27	3,016.27	43.09%	3,983.73		3,983.73
01-5081-578-	UTILITIES ANNEX	35,000.00			35,000.00	13,235.00	13,235.00	37.81%	21,765.00		21,765.00
01-5085-105-	GENERAL MAINTENANCE EMPLOYEE	178,900.00			178,900.00	62,533.74	62,533.74	34.95%	116,366.26		116,366.26
01-5085-107-	FACILITIES MANAGER	72,300.00			72,300.00	24,968.01	24,968.01	34.53%	47,331.99		47,331.99
01-5085-145-	MAINTENANCE SUPERVISOR	58,100.00			58,100.00	24,658.27	24,658.27	42.44%	33,441.73		33,441.73
01-5085-175-	CUSTODIAL SUPERVISOR	54,800.00			54,800.00	26,570.53	26,570.53	48.49%	28,229.47		28,229.47
01-5085-338-	COMPUTER MAINTENANCE	5,000.00			5,000.00	1,400.00	1,400.00	28.00%	3,600.00		3,600.00
01-5085-340-	VEHICLE MAINTENANCE & REPAIR	5,000.00			5,000.00	1,807.56	1,807.56	36.15%	3,192.44	22.00	3,170.44
01-5085-429-	FUEL	14,000.00			14,000.00	3,914.51	3,914.51	27.96%	10,085.49		10,085.49
01-5085-441-	MACHINERY, EQUIPMENT & SUPPLIES	7,000.00			7,000.00	3,084.53	3,084.53	44.06%	3,915.47	371.40	3,544.07
01-5085-481-	UNIFORMS	4,500.00			4,500.00	2,030.00	2,030.00	45.11%	2,470.00		2,470.00
01-5085-571-003	OLD JAIL RENOVATION	50,000.00			50,000.00				50,000.00		50,000.00
01-5085-573-	TELEPHONE	5,000.00			5,000.00	1,557.22	1,557.22	31.14%	3,442.78		3,442.78
01-5085-578-	MAINTENANCE UTILITIES	5,000.00			5,000.00	1,032.56	1,032.56	20.65%	3,967.44		3,967.44
01-5085-588-	EQUIPMENT REPAIR	5,000.00			5,000.00				5,000.00		5,000.00
01-5085-723-	MOTOR VEHICLE	48,000.00			48,000.00				48,000.00	40,253.00	7,747.00
01-5085-739-	NEW EQUIPMENT	7,000.00			7,000.00	600.00	600.00	8.57%	6,400.00	117.76	6,282.24
01-5086-334-	RENEWALS & REPAIRS - MISC. BUILDINGS	300,000.00			300,000.00	109,528.77	109,528.77	36.51%	190,471.23	7,544.46	182,926.77

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5086-338-	COMPUTER SERVER MAINTENANCE GENERAL DEPART	5,000.00			5,000.00	1,160.00	1,160.00	23.20%	3,840.00		3,840.00
01-5086-364-002	COMMONWEALTH ATTORNEY RENTAL	36,465.00			36,465.00	18,232.50	18,232.50	50.00%	18,232.50		18,232.50
01-5086-364-003	JUDGE SPACE RENTAL PAYMENT	42,000.00			42,000.00	21,000.00	21,000.00	50.00%	21,000.00		21,000.00
01-5086-405-	MAINTENANCE OF PARKING LOTS	215,000.00			215,000.00				215,000.00	27,689.00	187,311.00
01-5086-411-	CUSTODIAL SUPPLIES MISC BLDGS	7,000.00			7,000.00	1,728.85	1,728.85	24.70%	5,271.15	1.00	5,270.15
01-5086-572-	COUNTY BUILDING RENTAL SALES AND USE TAX DISB	1,000.00			1,000.00	513.42	513.42	51.34%	486.58		486.58
01-5086-578-	UTILITIES - MISCELLANEOUS BUILDINGS	120,000.00			120,000.00	40,750.43	40,750.43	33.96%	79,249.57		79,249.57
01-5102-314-	JUVENILE DETENTION	20,000.00			20,000.00				20,000.00		20,000.00
01-5125-107-	SAFETY DIRECTOR	57,450.00			57,450.00	24,358.93	24,358.93	42.40%	33,091.07		33,091.07
01-5125-429-	FUEL	1,500.00			1,500.00				1,500.00		1,500.00
01-5125-441-	EQUIPMENT	10,000.00			10,000.00	195.47	195.47	1.95%	9,804.53		9,804.53
01-5125-445-	OFFICE SUPPLIES	750.00			750.00	283.83	283.83	37.84%	466.17		466.17
01-5125-576-	TRAVEL & TRAINING	3,500.00			3,500.00	103.00	103.00	2.94%	3,397.00		3,397.00
01-5130-348-001	JESSAMINE COUNTY FIRE & RESCUE	59,653.00			59,653.00	59,653.00	59,653.00	100.00%			
01-5130-348-002	WILMORE FIRE & RESCUE	2,500.00			2,500.00	2,500.00	2,500.00	100.00%			
01-5130-348-003	BLUEGRASS EMERGENCY RESPONSE TEAM	1,375.00			1,375.00	1,375.00	1,375.00	100.00%			
01-5135-105-	EMA ASSISTANT	22,700.00			22,700.00	11,782.80	11,782.80	51.91%	10,917.20		10,917.20
01-5135-106-	EMA DEPUTY	67,900.00			67,900.00	28,688.00	28,688.00	42.25%	39,212.00		39,212.00
01-5135-107-	EMA DIRECTOR	47,750.00			47,750.00	20,201.50	20,201.50	42.31%	27,548.50		27,548.50
01-5135-340-	EMA FUEL, MAINT	7,000.00			7,000.00	4,122.10	4,122.10	58.89%	2,877.90		2,877.90
01-5135-420-	EMA MATERIALS & SUPPLIES	2,000.00			2,000.00	1,502.72	1,502.72	75.14%	497.28	89.33	407.95
01-5135-573-	EMA TELEPHONE	10,000.00			10,000.00	4,600.50	4,600.50	46.01%	5,399.50		5,399.50
01-5135-576-	EMA TRAVEL / TRAINING	2,000.00			2,000.00	1,888.66	1,888.66	94.43%	111.34		111.34
01-5135-578-	EMA UTILITIES	15,000.00			15,000.00	2,898.35	2,898.35	19.32%	12,101.65		12,101.65
01-5135-588-	SIREN MAINTENANCE	10,000.00			10,000.00	1,813.78	1,813.78	18.14%	8,186.22		8,186.22
01-5135-739-	EMA NEW EQUIPMENT	50,000.00			50,000.00	10,510.61	10,510.61	21.02%	39,489.39		39,489.39
01-5150-513-	FOREST FIRE PROTECTION	504.00			504.00	353.00	353.00	70.04%	151.00		151.00
01-5175-903-	PUBLIC ADVOCACY PROGRAM HB338	6,700.00			6,700.00	6,623.88	6,623.88	98.86%	76.12		76.12
01-5205-106-	ANIMAL SHELTER KENNEL TECHNICIANS	210,638.00			210,638.00	77,210.46	77,210.46	36.66%	133,427.54		133,427.54
01-5205-107-	ANIMAL SHELTER DIRECTOR	60,950.00			60,950.00	28,478.00	28,478.00	46.72%	32,472.00		32,472.00
01-5205-172-	ANIMAL CONTROL OFFICERS	188,850.00			188,850.00	65,470.11	65,470.11	34.67%	123,379.89		123,379.89

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5205-302-	ADVERTISING	1,000.00			1,000.00				1,000.00		1,000.00
01-5205-338-	COMPUTER MAINTENANCE	20,000.00			20,000.00	4,944.97	4,944.97	24.72%	15,055.03		15,055.03
01-5205-340-	VEHICLE - MAINTENANCE & REPAIR	7,000.00			7,000.00	2,505.64	2,505.64	35.79%	4,494.36	5.36	4,489.00
01-5205-402-	KENNELSUPPLIES (MEDICAL TREATMENT)	50,000.00			50,000.00	23,032.85	23,032.85	46.07%	26,967.15	2,070.57	24,896.58
01-5205-403-	ANIMAL CARE (FOOD, SUPPLIES)	16,000.00			16,000.00	7,404.23	7,404.23	46.28%	8,595.77	1,433.81	7,161.96
01-5205-411-	CLEANING SUPPLIES	10,000.00			10,000.00	3,359.38	3,359.38	33.59%	6,640.62	361.95	6,278.67
01-5205-429-	FUEL	15,000.00			15,000.00	3,639.49	3,639.49	24.26%	11,360.51		11,360.51
01-5205-445-	OFFICE SUPPLIES	10,000.00			10,000.00	2,321.55	2,321.55	23.22%	7,678.45	65.62	7,612.83
01-5205-446-	DONATION PURCHASES	15,000.00		(650.00)	14,350.00	402.90	402.90	2.81%	13,947.10		13,947.10
01-5205-481-	UNIFORMS	7,500.00			7,500.00	1,515.87	1,515.87	20.21%	5,984.13		5,984.13
01-5205-549-	EMPLOYEE MEDICAL SERVICES	2,000.00			2,000.00	352.36	352.36	17.62%	1,647.64	1,923.30	(275.66)
01-5205-550-	ANIMAL MEDICAL SUPPLIES	50,000.00			50,000.00	15,673.55	15,673.55	31.35%	34,326.45	3,177.06	31,149.39
01-5205-571-	BUILDING REPAIRS	25,000.00			25,000.00	9,596.74	9,596.74	38.39%	15,403.26	8,165.46	7,237.80
01-5205-572-	SALES AND USE TAX DISBURSEMENT	5,000.00			5,000.00	1,286.52	1,286.52	25.73%	3,713.48		3,713.48
01-5205-573-	TELEPHONE, SECURITY, INTERNET	25,000.00			25,000.00	4,207.11	4,207.11	16.83%	20,792.89		20,792.89
01-5205-576-	TRAVEL & TRAINING	6,000.00			6,000.00	1,552.40	1,552.40	25.87%	4,447.60		4,447.60
01-5205-578-	UTILITIES	28,000.00			28,000.00	13,422.53	13,422.53	47.94%	14,577.47		14,577.47
01-5205-595-	COMMUNITY EDUCATION	1,000.00		650.00	1,650.00	1,619.13	1,619.13	98.13%	30.87		30.87
01-5205-723-	MOTOR VEHICLE	45,000.00			45,000.00	40,319.00	40,319.00	89.60%	4,681.00		4,681.00
01-5205-739-	NEW EQUIPMENT	18,000.00			18,000.00	4,522.92	4,522.92	25.13%	13,477.08		13,477.08
01-5212-315-	FARM ANIMAL CARCASS DISPOSAL	60,000.00			60,000.00	22,780.00	22,780.00	37.97%	37,220.00		37,220.00
01-5215-105-	ENVIRONMENTAL SERVICES DIRECTOR	57,350.00			57,350.00	24,380.74	24,380.74	42.51%	32,969.26		32,969.26
01-5215-153-	EQUIPMENT OPERATOR	136,300.00			136,300.00	59,862.33	59,862.33	43.92%	76,437.67		76,437.67
01-5215-302-	ADVERTISING	5,000.00			5,000.00	969.00	969.00	19.38%	4,031.00		4,031.00
01-5215-338-	COMPUTER MAINTENANCE	4,000.00			4,000.00	1,105.00	1,105.00	27.63%	2,895.00		2,895.00
01-5215-340-	VEHICLE MAINTENANCE & REPAIR	3,000.00			3,000.00	921.29	921.29	30.71%	2,078.71	155.82	1,922.89
01-5215-366-001	SOLID WASTE	1,000,000.00			1,000,000.00	517,636.16	517,636.16	51.76%	482,363.84	37,852.56	444,511.28
01-5215-366-002	CLEANUP-SOLID WASTE	180,000.00			180,000.00				180,000.00		180,000.00
01-5215-366-003	HOUSEHOLD HAZARDOUS WASTE CLEANUP	30,000.00			30,000.00	28,326.00	28,326.00	94.42%	1,674.00		1,674.00
01-5215-398-002	RECYCLING DISPOSAL COST	8,000.00			8,000.00				8,000.00		8,000.00
01-5215-411-	CUSTODIAL SUPPLIES	2,000.00			2,000.00	237.14	237.14	11.86%	1,762.86		1,762.86

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5215-429-	FUEL	6,000.00			6,000.00	2,636.54	2,636.54	43.94%	3,363.46		3,363.46
01-5215-441-	EQUIPMENT & SUPPLIES	2,500.00			2,500.00	71.50	71.50	2.86%	2,428.50		2,428.50
01-5215-445-	OFFICE SUPPLIES	2,500.00			2,500.00	944.80	944.80	37.79%	1,555.20		1,555.20
01-5215-481-	UNIFORMS	3,000.00			3,000.00	1,800.00	1,800.00	60.00%	1,200.00		1,200.00
01-5215-549-	EMPLOYEE MEDICAL	500.00			500.00				500.00		500.00
01-5215-571-	BUILDING MAINTENANCE & REPAIR	50,000.00			50,000.00	5,398.48	5,398.48	10.80%	44,601.52	2,300.00	42,301.52
01-5215-573-	TELEPHONE, INTERNET	5,000.00			5,000.00	1,562.67	1,562.67	31.25%	3,437.33		3,437.33
01-5215-576-	TRAVEL & TRAINING	2,000.00			2,000.00				2,000.00		2,000.00
01-5215-578-	UTILITIES	9,000.00			9,000.00	3,351.44	3,351.44	37.24%	5,648.56		5,648.56
01-5215-588-	EQUIPMENT MAINTENANCE	15,000.00			15,000.00	3,168.60	3,168.60	21.12%	11,831.40		11,831.40
01-5215-739-	NEW EQUIPMENT	65,000.00			65,000.00				65,000.00		65,000.00
01-5235-165-	COUNTY SOIL CONSERVATION SECRETARY	50,000.00			50,000.00	50,000.00	50,000.00	100.00%			
01-5305-356-	SENIOR CITIZENS CENTER	35,000.00			35,000.00	8,750.00	8,750.00	25.00%	26,250.00		26,250.00
01-5315-348-002	RESOURCE OFFICER	215,800.00			215,800.00				215,800.00		215,800.00
01-5330-332-	INDIGENT LEGAL FEES, EVALUATIONS	25,000.00			25,000.00	9,596.15	9,596.15	38.38%	15,403.85	630.00	14,773.85
01-5330-344-	PAUPER BURIALS & INDIGENT FUNERALS	10,000.00			10,000.00	1,200.00	1,200.00	12.00%	8,800.00		8,800.00
01-5330-515-	GENERAL CHARITY & WELFARE	1,000.00			1,000.00				1,000.00		1,000.00
01-5340-348-	COMMUNITY PROJECT SUPPORT	70,000.00			70,000.00	4,235.00	4,235.00	6.05%	65,765.00		65,765.00
01-5340-348-001	CASA OF LEXINGTON	20,000.00			20,000.00	20,000.00	20,000.00	100.00%			
01-5340-348-002	COMMERCE LEXINGTON	20,000.00			20,000.00	20,000.00	20,000.00	100.00%			
01-5401-105-	GROUNDS MAINTENANCE	95,600.00			95,600.00	48,105.51	48,105.51	50.32%	47,494.49		47,494.49
01-5401-107-	GROUNDS SUPERVISOR	47,100.00			47,100.00	21,596.23	21,596.23	45.85%	25,503.77		25,503.77
01-5401-338-	COMPUTER MAINTENANCE	1,400.00			1,400.00	225.00	225.00	16.07%	1,175.00		1,175.00
01-5401-340-	VEHICLE MAINTENANCE & REPAIR	2,500.00			2,500.00	242.07	242.07	9.68%	2,257.93	33.00	2,224.93
01-5401-429-	FUEL	6,000.00			6,000.00	3,164.78	3,164.78	52.75%	2,835.22		2,835.22
01-5401-441-	MACHINERY, EQUIPMENT, & SUPPLIES	3,000.00			3,000.00	845.77	845.77	28.19%	2,154.23		2,154.23
01-5401-446-	CORMAN LANE EXPENSES	5,000.00			5,000.00				5,000.00		5,000.00
01-5401-481-	UNIFORMS	2,250.00			2,250.00	1,517.99	1,517.99	67.47%	732.01		732.01
01-5401-549-	EMPLOYEE MEDICAL EXPENSES					270.00	270.00		(270.00)		(270.00)
01-5401-571-001	BLDG MAINT/REPAIR - KING, LUDWIG,LUDDY	50,000.00			50,000.00	24,241.83	24,241.83	48.48%	25,758.17	2,816.81	22,941.36
01-5401-571-002	BLDG MAINTENANCE/REPAIR - HIGH BRIDGE	12,000.00		3,525.00	15,525.00	14,994.20	14,994.20	96.58%	530.80		530.80

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5401-571-003	MAINTENANCE/REPAIR - BOAT RAMP	10,000.00		(1,425.00)	8,575.00	526.10	526.10	6.14%	8,048.90		8,048.90
01-5401-571-004	MAINTENANCE/REPAIR - LOCKS/DAMS	500.00			500.00				500.00		500.00
01-5401-573-	TELEPHONE	3,000.00			3,000.00	850.25	850.25	28.34%	2,149.75		2,149.75
01-5401-578-001	UTILITIES - LUDWIG	5,000.00			5,000.00	882.96	882.96	17.66%	4,117.04		4,117.04
01-5401-578-002	UTILITIES - HIGHBRIDGE	6,000.00			6,000.00	1,857.69	1,857.69	30.96%	4,142.31		4,142.31
01-5401-588-	EQUIPMENT MAINTENANCE	2,500.00			2,500.00	2,281.87	2,281.87	91.27%	218.13		218.13
01-5401-739-	NEW EQUIPMENT	15,000.00			15,000.00	4,700.00	4,700.00	31.33%	10,300.00		10,300.00
01-5405-348-001	NICHOLASVILLE/JESSAMINE COUNTY PARKS & RECRE.	1,203,137.00			1,203,137.00	601,568.50	601,568.50	50.00%	601,568.50		601,568.50
01-5405-348-003	WILMORE PARKS & RECREATION	20,000.00			20,000.00	20,000.00	20,000.00	100.00%			
01-5405-348-004	EAST/WEST BICYCLE/PEDESTRIAN PROJECT	157,588.00			157,588.00	8,263.00	8,263.00	5.24%	149,325.00	47.49	149,277.51
01-5405-348-005	JCFC SPECIAL EVENTS	20,000.00			20,000.00	7,447.45	7,447.45	37.24%	12,552.55	4,026.63	8,525.92
01-5405-348-008	BLUEGRASS COMMUNITY ACTION	1,000.00			1,000.00				1,000.00	225.00	775.00
01-5405-398-	CONTRACTED SERVICES - POOL OPERATIONS	154,200.00		2,500.00	156,700.00	156,602.98	156,602.98	99.94%	97.02		97.02
01-5405-429-	CITY/COUNTY PARK FUEL (REIMBURSED)	17,000.00			17,000.00	10,397.75	10,397.75	61.16%	6,602.25		6,602.25
01-5405-509-	FAIRBOARD	10,000.00			10,000.00	10,000.00	10,000.00	100.00%			
01-5405-571-	POOL REPAIRS	150,000.00		(500.00)	149,500.00				149,500.00		149,500.00
01-5420-348-	TOURISM & CONVENTIONS	35,000.00			35,000.00	8,750.00	8,750.00	25.00%	26,250.00		26,250.00
01-5420-566-	TRANSIENT TAX REIMBURSEMENT	25,000.00			25,000.00	18,056.64	18,056.64	72.23%	6,943.36		6,943.36
01-6400-145-	FLEET SUPERVISOR	79,550.00			79,550.00	33,629.61	33,629.61	42.27%	45,920.39		45,920.39
01-6400-147-	FLEET ASSISTANT I	70,350.00			70,350.00	27,256.06	27,256.06	38.74%	43,093.94		43,093.94
01-6400-147-001	FLEET ASSISTANT II	52,350.00			52,350.00	21,156.68	21,156.68	40.41%	31,193.32		31,193.32
01-6400-340-	VEHICLE MAINTENANCE & REPAIR	2,500.00			2,500.00	1,995.05	1,995.05	79.80%	504.95		504.95
01-6400-429-	FUEL	4,000.00			4,000.00	1,875.61	1,875.61	46.89%	2,124.39		2,124.39
01-6400-441-	MACHINERY, EQUIPMENT, & SUPPLIES	6,000.00		(1,800.00)	4,200.00	3,190.11	3,190.11	75.96%	1,009.89		1,009.89
01-6400-481-	UNIFORMS	9,000.00			9,000.00	4,118.72	4,118.72	45.76%	4,881.28		4,881.28
01-6400-573-	TELEPHONE	2,000.00			2,000.00	600.00	600.00	30.00%	1,400.00		1,400.00
01-6400-576-	FLEET TRAINING	2,000.00			2,000.00				2,000.00		2,000.00
01-6400-588-	EQUIPMENT REPAIRS	4,000.00		1,800.00	5,800.00	5,742.09	5,742.09	99.00%	57.91		57.91
01-6400-739-	NEW EQUIPMENT	70,000.00			70,000.00	54,368.92	54,368.92	77.67%	15,631.08		15,631.08
01-6401-348-	METROPOLITAN PLANNERS TIP	10,000.00			10,000.00				10,000.00	10,000.00	
01-6401-585-	FERRY	40,000.00			40,000.00	40,000.00	40,000.00	100.00%			

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-7700-602-	KACO LEASING TRUST PRINCIPAL	100,000.00			100,000.00	65,000.00	65,000.00	65.00%	35,000.00		35,000.00
01-7700-602-001	VEHICLE PURCHASE PROGRAM (SHERIFF)	26,667.00		1.00	26,668.00	26,667.73	26,667.73	100.00%	0.27		0.27
01-7700-602-002	COUNTY CLERK PRINCIPAL	144,000.00			144,000.00				144,000.00		144,000.00
01-7700-602-003	DETENTION CENTER PRINCIPAL	168,000.00			168,000.00				168,000.00		168,000.00
01-7700-602-004	COURTHOUSE HVAC PRINCIPAL	300,000.00			300,000.00				300,000.00		300,000.00
01-7700-602-005	EMS NORTH STATION PRINCIPAL	300,000.00			300,000.00				300,000.00		300,000.00
01-7700-606-	INTEREST ON KACO LEASES	10,432.00			10,432.00	3,855.79	3,855.79	36.96%	6,576.21		6,576.21
01-7700-606-002	COUNTY CLERK INTEREST	5,760.00			5,760.00				5,760.00		5,760.00
01-7700-606-003	DETENTION CENTER INTEREST	6,720.00			6,720.00				6,720.00		6,720.00
01-7700-606-004	COURTHOUSE HVAC INTEREST	12,000.00			12,000.00				12,000.00		12,000.00
01-7700-606-005	EMS NORTH STATION INTEREST	12,000.00			12,000.00				12,000.00		12,000.00
01-8001-185-	SPECIAL PROJECT COORDINATOR	15,500.00			15,500.00	3,651.84	3,651.84	23.56%	11,848.16		11,848.16
01-8001-742-	PREECE PARK RESTROOM/CONCESSION BUILDING			8,200.00	8,200.00	8,097.10	8,097.10	98.75%	102.90		102.90
01-8099-399-	BUDGET SOFTWARE PROJECT	50,000.00			50,000.00	4,218.00	4,218.00	8.44%	45,782.00		45,782.00
01-8099-399-001	P.O. SYSTEM PROJECT	25,000.00			25,000.00				25,000.00		25,000.00
01-8099-405-	PARKING LOT @ SHERIFF'S OFFICE	215,000.00			215,000.00	171,364.08	171,364.08	79.70%	43,635.92	5,685.00	37,950.92
01-8099-705-	CYBERSECURITY GRANT EXPENDITURES									31,379.45	(31,379.45)
01-8099-716-	JOHN PREECE PARK IMPROVEMENTS			30,000.00	30,000.00	29,750.00	29,750.00	99.17%	250.00		250.00
01-8099-718-	WILMORE PARKS & REC PROJECT	50,000.00			50,000.00				50,000.00		50,000.00
01-8099-718-001	FAIRGROUNDS LIGHT PROJECT	50,000.00			50,000.00				50,000.00		50,000.00
01-8099-740-	NEW COURT COMPLEX BUILDING EXPENDITURES	5,000.00			5,000.00				5,000.00	4,988.00	12.00
01-8099-742-001	PSC PROJECT	300,000.00			300,000.00	112,056.28	112,056.28	37.35%	187,943.72	9,959.67	177,984.05
01-8099-742-002	RECREATION CENTER PROJECT	600,000.00			600,000.00	5,642.50	5,642.50	0.94%	594,357.50		594,357.50
01-9100-307-	AUDITING SERVICES	75,000.00			75,000.00	30,200.00	30,200.00	40.27%	44,800.00	1,977.70	42,822.30
01-9100-399-	HR CONSULTANT COST	25,000.00			25,000.00	7,000.00	7,000.00	28.00%	18,000.00		18,000.00
01-9100-399-001	TIME CLOCK	10,000.00		18,000.00	28,000.00	27,949.55	27,949.55	99.82%	50.45		50.45
01-9100-399-002	PERSONNEL POLICY REVISIONS	5,000.00			5,000.00				5,000.00		5,000.00
01-9100-503-	BANK ERRORS & CHARGES	1,000.00			1,000.00	504.75	504.75	50.48%	495.25		495.25
01-9100-521-	INSURANCE PREMIUMS - KALF	786,123.00			786,123.00	785,943.18	785,943.18	99.98%	179.82		179.82
01-9100-531-	INSURANCE - BONDS	50,000.00			50,000.00				50,000.00		50,000.00
01-9100-551-	CO JUDGE & MAGISTRATES' ASSOCIATIONS	3,784.00			3,784.00				3,784.00		3,784.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-9100-553-	ADD CONTRIBUTION	4,161.00			4,161.00	4,160.62	4,160.62	99.99%	0.38		0.38
01-9100-555-	KACO CONTRIBUTION	1,700.00			1,700.00	1,700.00	1,700.00	100.00%			
01-9100-566-	INSURANCE CLAIMS	60,000.00		60,000.00	120,000.00	119,115.27	119,115.27	99.26%	884.73		884.73
01-9100-567-	DAMAGE CLAIMS	5,000.00			5,000.00				5,000.00		5,000.00
01-9100-599-	ETHICS COMMITTEE EXPENSES	1,000.00			1,000.00	122.00	122.00	12.20%	878.00		878.00
01-9100-902-	PCORI FEES	1,000.00		110.00	1,110.00	1,109.23	1,109.23	99.93%	0.77		0.77
01-9200-999-	RESERVE FOR TRANSFERS	21,460,187.00		(800,411.00)	20,659,776.00				20,659,776.00		20,659,776.00
01-9400-189-	SICK PAY BENEFITS	56,267.00			56,267.00				56,267.00		56,267.00
01-9400-201-	FICA	616,632.00			616,632.00	242,348.64	242,348.64	39.30%	374,283.36		374,283.36
01-9400-202-	RETIREMENT	1,087,484.00			1,087,484.00	404,502.56	404,502.56	37.20%	682,981.44		682,981.44
01-9400-202-002	RETIREMENT-HAZARDOUS	875,000.00			875,000.00	352,890.53	352,890.53	40.33%	522,109.47		522,109.47
01-9400-205-	EMPLOYEE HEALTH INSURANCE	159,650.00			159,650.00	79,406.86	79,406.86	49.74%	80,243.14		80,243.14
01-9400-208-	UNEMPLOYMENT INSURANCE	15,000.00			15,000.00				15,000.00		15,000.00
01-9400-209-	WORKERS COMP	513,183.00			513,183.00	508,051.17	508,051.17	99.00%	5,131.83		5,131.83
Fund Totals		43,903,726.00		(680,000.00)	43,223,726.00	8,650,713.97	8,650,713.97	20.01%	34,573,012.03	300,856.97	34,272,155.06

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Road Fund											
02-0000-	VOID										
02-6103-102-	SUPERVISOR SALARY	77,579.00			77,579.00	32,776.08	32,776.08	42.25%	44,802.92		44,802.92
02-6103-105-	CREW CHIEF, SALARY	56,251.00			56,251.00	22,842.68	22,842.68	40.61%	33,408.32		33,408.32
02-6105-143-	ROAD LABORERS	43,756.00			43,756.00	17,784.17	17,784.17	40.64%	25,971.83		25,971.83
02-6105-151-	HEAVY EQUIPMENT OPERATOR	48,960.00			48,960.00	14,683.82	14,683.82	29.99%	34,276.18		34,276.18
02-6105-153-	LIGHT EQUIPMENT OPERATOR	230,937.00			230,937.00	41,339.22	41,339.22	17.90%	189,597.78		189,597.78
02-6105-159-	DISPATCHER, SALARY	42,138.00			42,138.00	16,975.21	16,975.21	40.28%	25,162.79		25,162.79
02-6105-302-	ADVERTISING	750.00			750.00	665.08	665.08	88.68%	84.92		84.92
02-6105-338-	COMPUTER MAINTENANCE	9,000.00			9,000.00	2,375.00	2,375.00	26.39%	6,625.00		6,625.00
02-6105-399-	CONTRACTED SERVICES	400,000.00			400,000.00	228,120.00	228,120.00	57.03%	171,880.00	800.00	171,080.00
02-6105-405-	ASPHALT	800,000.00			800,000.00	249,542.77	249,542.77	31.19%	550,457.23	1,532.60	548,924.63
02-6105-409-	GRAVEL/WINTER & MISC. USES	5,000.00			5,000.00	748.26	748.26	14.97%	4,251.74		4,251.74
02-6105-411-	CUSTODIAL SUPPLIES	3,000.00			3,000.00	384.23	384.23	12.81%	2,615.77		2,615.77
02-6105-429-	FUEL PRODUCTS	45,000.00			45,000.00	10,092.23	10,092.23	22.43%	34,907.77		34,907.77
02-6105-431-	CONSTRUCTION (BUILDINGS)	2,500.00			2,500.00				2,500.00		2,500.00
02-6105-445-	OFFICE SUPPLIES	1,500.00			1,500.00	449.80	449.80	29.99%	1,050.20		1,050.20
02-6105-447-	ROAD & GARAGE MATERIALS	20,000.00			20,000.00	2,885.28	2,885.28	14.43%	17,114.72	382.99	16,731.73
02-6105-469-	ROAD SIGNS	25,000.00			25,000.00	2,488.43	2,488.43	9.95%	22,511.57	1,476.40	21,035.17
02-6105-471-	SALT	50,000.00			50,000.00				50,000.00		50,000.00
02-6105-481-	STAFF UNIFORMS	10,000.00			10,000.00	3,729.98	3,729.98	37.30%	6,270.02		6,270.02
02-6105-549-	EMPLOYEE MEDICAL EXPENSE	2,000.00			2,000.00	1,175.00	1,175.00	58.75%	825.00	168.00	657.00
02-6105-571-	BUILDING MAINTENANCE & REPAIRS	25,000.00			25,000.00	1,639.77	1,639.77	6.56%	23,360.23		23,360.23
02-6105-573-	TELEPHONE	9,000.00			9,000.00	2,527.09	2,527.09	28.08%	6,472.91		6,472.91
02-6105-576-	TRAVEL & TRAINING	10,000.00			10,000.00	35.00	35.00	0.35%	9,965.00		9,965.00
02-6105-578-	UTILITIES	20,000.00			20,000.00	4,101.53	4,101.53	20.51%	15,898.47		15,898.47
02-6105-588-	EQUIPMENT REPAIRS	60,000.00			60,000.00	39,271.11	39,271.11	65.45%	20,728.89	2,364.18	18,364.71
02-6105-731-	RIGHT OF WAY	10,000.00			10,000.00	850.00	850.00	8.50%	9,150.00		9,150.00
02-6105-739-	NEW EQUIPMENT	325,000.00			325,000.00	4,780.00	4,780.00	1.47%	320,220.00		320,220.00
02-8003-312-	BRIDGE, CULVERT CONSTRUCTION	300,000.00			300,000.00				300,000.00		300,000.00
02-9100-503-	BANK ERRORS/CHARGES	100.00			100.00				100.00		100.00
02-9200-999-	RESERVE FOR TRANSFERS	150,000.00			150,000.00				150,000.00		150,000.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Road Fund											
02-9400-189-	SICK PAY BENEFITS	3,411.00			3,411.00				3,411.00		3,411.00
02-9400-201-	FICA	31,000.00			31,000.00	11,327.22	11,327.22	36.54%	19,672.78		19,672.78
02-9400-202-	RETIREMENT	75,500.00			75,500.00	27,936.09	27,936.09	37.00%	47,563.91		47,563.91
Fund Totals		2,892,382.00			2,892,382.00	741,525.05	741,525.05	25.64%	2,150,856.95	6,724.17	2,144,132.78

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Jail Fund											
03-5101-101-	JAILER'S SALARY	135,059.00			135,059.00	57,140.38	57,140.38	42.31%	77,918.62		77,918.62
03-5101-103-	DEPUTIES/MATRONS	1,892,000.00			1,892,000.00	821,419.99	821,419.99	43.42%	1,070,580.01		1,070,580.01
03-5101-105-	CHIEF ASSISTANT TO JAILER	87,438.00			87,438.00	40,172.04	40,172.04	45.94%	47,265.96		47,265.96
03-5101-212-	TRAINING FRINGE BENEFIT	5,303.00			5,303.00	5,302.12	5,302.12	99.98%	0.88		0.88
03-5101-302-	ADVERTISING	500.00			500.00				500.00		500.00
03-5101-314-	ADULT CONTRACTS	50,000.00			50,000.00	12,640.50	12,640.50	25.28%	37,359.50	2,612.37	34,747.13
03-5101-338-	COMPUTER MAINTENANCE	40,000.00			40,000.00	13,065.00	13,065.00	32.66%	26,935.00		26,935.00
03-5101-340-	VEHICLE MAINTENANCE AND REPAIR	7,500.00			7,500.00	2,581.92	2,581.92	34.43%	4,918.08	1,486.98	3,431.10
03-5101-343-	PRISONER MEDICAL SERVICES	375,000.00			375,000.00	135,628.02	135,628.02	36.17%	239,371.98	26,011.64	213,360.34
03-5101-346-	PEST CONTROL	2,200.00			2,200.00	700.00	700.00	31.82%	1,500.00	175.00	1,325.00
03-5101-365-	SERVICE CONTRACTS	20,000.00			20,000.00	9,909.77	9,909.77	49.55%	10,090.23	402.20	9,688.03
03-5101-382-	DRUG TESTING EXPENSES	55,000.00			55,000.00	32,015.72	32,015.72	58.21%	22,984.28	6,983.97	16,000.31
03-5101-398-	HOME INCARCERATION MONITORING PROGRAM	40,000.00			40,000.00	10,297.25	10,297.25	25.74%	29,702.75		29,702.75
03-5101-411-	CUSTODIAL SUPPLIES	30,000.00			30,000.00	11,576.40	11,576.40	38.59%	18,423.60	5,450.20	12,973.40
03-5101-425-	FOOD & SUPPLIES	350,000.00			350,000.00	128,973.55	128,973.55	36.85%	221,026.45	15,706.52	205,319.93
03-5101-429-	FUEL	30,000.00			30,000.00	9,060.65	9,060.65	30.20%	20,939.35		20,939.35
03-5101-437-	LINENS	5,000.00		(50.00)	4,950.00	4,876.89	4,876.89	98.52%	73.11	1,000.00	(926.89)
03-5101-437-001	MATS	8,000.00		500.00	8,500.00	8,482.90	8,482.90	99.80%	17.10		17.10
03-5101-445-	OFFICE SUPPLIES	10,000.00			10,000.00	1,833.97	1,833.97	18.34%	8,166.03	4,018.32	4,147.71
03-5101-453-	PRISONER HYGIENE	7,500.00			7,500.00	4,242.12	4,242.12	56.56%	3,257.88	143.89	3,113.99
03-5101-453-001	PROPERTY BAGS	5,000.00		550.00	5,550.00	5,526.15	5,526.15	99.57%	23.85		23.85
03-5101-465-	PRISONER UNIFORMS	5,000.00			5,000.00	3,848.88	3,848.88	76.98%	1,151.12	696.00	455.12
03-5101-468-	LITTER ABATEMENT SUPPLIES	4,000.00			4,000.00	2,870.21	2,870.21	71.76%	1,129.79	1,870.89	(741.10)
03-5101-481-	STAFF UNIFORMS	20,000.00			20,000.00	8,411.78	8,411.78	42.06%	11,588.22	129.99	11,458.23
03-5101-549-	EMPLOYEE MEDICAL SERVICES	2,000.00			2,000.00	1,299.00	1,299.00	64.95%	701.00		701.00
03-5101-551-	ASSOCIATION DUES	850.00			850.00				850.00		850.00
03-5101-567-	JAIL PROPERTY REFUNDS	1,000.00		(500.00)	500.00				500.00		500.00
03-5101-571-	BUILDING MAINTENANCE & REPAIRS	125,000.00		705,300.00	830,300.00	830,129.67	830,129.67	99.98%	170.33	28,607.20	(28,436.87)
03-5101-573-	TELEPHONE	15,000.00			15,000.00	5,781.71	5,781.71	38.54%	9,218.29		9,218.29
03-5101-576-	TRAVEL & TRAINING	10,000.00			10,000.00	4,229.68	4,229.68	42.30%	5,770.32		5,770.32
03-5101-578-	UTILITIES	145,000.00			145,000.00	51,953.27	51,953.27	35.83%	93,046.73		93,046.73

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Jail Fund											
03-5101-588-	EQUIPMENT REPAIR	15,000.00			15,000.00	5,265.66	5,265.66	35.10%	9,734.34	1,875.90	7,858.44
03-5101-723-	NEW EQUIPMENT - MOTOR VEHICLE	70,000.00		19,175.00	89,175.00	89,126.00	89,126.00	99.95%	49.00	11,197.29	(11,148.29)
03-5101-739-	NEW EQUIPMENT	25,000.00		3,175.00	28,175.00	28,172.82	28,172.82	99.99%	2.18	5,385.44	(5,383.26)
03-9200-999-	RESERVE FOR TRANSFER	50,000.00		(48,150.00)	1,850.00				1,850.00		1,850.00
03-9400-189-	JAIL SICK PAY	26,500.00			26,500.00				26,500.00		26,500.00
03-9400-201-	FICA	165,000.00			165,000.00	69,221.63	69,221.63	41.95%	95,778.37		95,778.37
03-9400-202-	RETIREMENT	400,000.00			400,000.00	165,509.71	165,509.71	41.38%	234,490.29		234,490.29
Fund Totals		4,234,850.00		680,000.00	4,914,850.00	2,581,265.36	2,581,265.36	52.52%	2,333,584.64	113,753.80	2,219,830.84

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Local Government Economic Assistance Fund											
04-0000-	VOID										
04-5075-548-	ECONOMIC DEVELOPMENT	55,000.00			55,000.00	55,000.00	55,000.00	100.00%			
04-5075-548-002	ECONOMIC DEVELOPMENT PAYMENT	54,750.00		36,125.00	90,875.00	90,875.00	90,875.00	100.00%			
04-5420-348-	CHAMBER OF COMMERCE	5,700.00			5,700.00	1,425.00	1,425.00	25.00%	4,275.00		4,275.00
04-5420-348-002	JESSAMINE CO TRANSPORTATION TASK FORCE	16,950.00			16,950.00				16,950.00		16,950.00
04-9200-999-	RESERVE FOR TRANSFER	726,575.00		(36,125.00)	690,450.00				690,450.00		690,450.00
	Fund Totals	858,975.00			858,975.00	147,300.00	147,300.00	17.15%	711,675.00		711,675.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Ambulance Fund											
09-0000-	VOIDED CHECK										
09-5133-115-	LIEUT PARAMEDICS	414,565.00			414,565.00	221,632.58	221,632.58	53.46%	192,932.42		192,932.42
09-5133-137-	PARAMEDICS	1,287,000.00			1,287,000.00	467,756.26	467,756.26	36.34%	819,243.74		819,243.74
09-5140-105-	DEPUTY DIRECTOR	204,250.00			204,250.00	100,410.02	100,410.02	49.16%	103,839.98		103,839.98
09-5140-107-	EMS ADMINISTRATOR	123,200.00			123,200.00	51,223.45	51,223.45	41.58%	71,976.55		71,976.55
09-5140-117-	SERGEANT PARAMEDICS	384,850.00			384,850.00	107,716.32	107,716.32	27.99%	277,133.68		277,133.68
09-5140-137-	EMT SALARIES	1,063,750.00			1,063,750.00	425,630.67	425,630.67	40.01%	638,119.33		638,119.33
09-5140-137-001	EMT-A SALARIES	558,450.00			558,450.00	158,674.47	158,674.47	28.41%	399,775.53		399,775.53
09-5140-167-	CLERKS	39,725.00			39,725.00	16,436.54	16,436.54	41.38%	23,288.46		23,288.46
09-5140-302-	ADVERTISING	500.00			500.00				500.00		500.00
09-5140-309-	MEDICAL CONSULTANT	24,000.00			24,000.00	10,153.88	10,153.88	42.31%	13,846.12		13,846.12
09-5140-336-	MEDICAL EQUIPMENT - MAINT & REPAIR	30,000.00			30,000.00	7,640.00	7,640.00	25.47%	22,360.00		22,360.00
09-5140-338-	COMPUTER MAINTENANCE & SUPPORT	50,000.00			50,000.00	22,526.80	22,526.80	45.05%	27,473.20	363.45	27,109.75
09-5140-340-	VEHICLE MAINTENANCE & REPAIR	90,000.00			90,000.00	54,691.16	54,691.16	60.77%	35,308.84	4,699.85	30,608.99
09-5140-399-	CONTRACTED MEDICAL BILLINGS	200,000.00			200,000.00	84,613.75	84,613.75	42.31%	115,386.25		115,386.25
09-5140-411-	CUSTODIAL SUPPLIES	3,000.00			3,000.00	1,168.67	1,168.67	38.96%	1,831.33	1,682.77	148.56
09-5140-429-	FUEL	110,000.00			110,000.00	44,464.31	44,464.31	40.42%	65,535.69	131.51	65,404.18
09-5140-445-	OFFICE SUPPLIES	5,000.00			5,000.00	1,409.48	1,409.48	28.19%	3,590.52	227.14	3,363.38
09-5140-481-	UNIFORMS	35,000.00			35,000.00	19,673.64	19,673.64	56.21%	15,326.36	2,358.21	12,968.15
09-5140-549-	EMPLOYEE MEDICAL SERVICES	6,000.00		700.00	6,700.00	6,663.00	6,663.00	99.45%	37.00	1,985.08	(1,948.08)
09-5140-550-	MEDICAL SUPPLIES	250,000.00		(700.00)	249,300.00	92,874.70	92,874.70	37.25%	156,425.30	16,032.27	140,393.03
09-5140-551-	PROFESSIONAL MEMBERSHIPS	7,500.00			7,500.00	110.00	110.00	1.47%	7,390.00		7,390.00
09-5140-563-	POSTAGE	1,000.00			1,000.00	80.85	80.85	8.08%	919.15		919.15
09-5140-567-	MEDICAL REFUNDS	25,000.00			25,000.00	16,159.78	16,159.78	64.64%	8,840.22	2,730.09	6,110.13
09-5140-571-	BUILDING MAINTENANCE & REPAIRS	100,000.00			100,000.00	19,830.92	19,830.92	19.83%	80,169.08	121.78	80,047.30
09-5140-573-	EMS TELEPHONE	30,000.00			30,000.00	12,976.38	12,976.38	43.25%	17,023.62	34.92	16,988.70
09-5140-576-	TRAVEL & TRAINING	30,000.00			30,000.00	13,581.18	13,581.18	45.27%	16,418.82		16,418.82
09-5140-578-	UTILITIES	40,000.00			40,000.00	10,556.57	10,556.57	26.39%	29,443.43		29,443.43
09-5140-590-	OFFICE EQUIPMENT MAINTENANCE	1,800.00			1,800.00				1,800.00		1,800.00
09-5140-591-	RADIO / REPAIRS	3,500.00			3,500.00	2,481.05	2,481.05	70.89%	1,018.95		1,018.95
09-5140-595-	COMMUNITY EDUCATION PROGRAM	2,000.00			2,000.00	740.91	740.91	37.05%	1,259.09	86.64	1,172.45

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
Ambulance Fund											
09-5140-723-	AMBULANCE REMOUNT	600,000.00		15,000.00	615,000.00	614,726.80	614,726.80	99.96%	273.20		273.20
09-5140-723-002	NEW VEHICLES AMBULANCE SERVICE	70,000.00			70,000.00	56,183.43	56,183.43	80.26%	13,816.57		13,816.57
09-5140-725-	OFFICE EQUIPMENT	5,000.00			5,000.00				5,000.00		5,000.00
09-5140-739-	NEW MEDICAL EQUIPMENT	50,000.00			50,000.00	35,233.00	35,233.00	70.47%	14,767.00	1,643.00	13,124.00
09-5140-739-001	LEASED MEDICAL EQUIPMENT (STRYKER)	260,000.00			260,000.00				260,000.00		260,000.00
09-5140-902-	HB8 PROVIDER COST	140,000.00			140,000.00	58,275.00	58,275.00	41.63%	81,725.00	11,655.00	70,070.00
09-9200-999-	RESERVE FOR TRANSFERS	50,000.00		(15,000.00)	35,000.00				35,000.00		35,000.00
09-9400-189-	SICK PAY BENEFIT	27,100.00			27,100.00				27,100.00		27,100.00
09-9400-201-	FICA	313,750.00			313,750.00	117,821.32	117,821.32	37.55%	195,928.68		195,928.68
09-9400-202-	RETIREMENT	14,200.00			14,200.00	3,060.48	3,060.48	21.55%	11,139.52		11,139.52
09-9400-202-002	RETIREMENT - HAZARDOUS	1,450,550.00			1,450,550.00	541,370.57	541,370.57	37.32%	909,179.43		909,179.43
	Fund Totals	8,100,690.00			8,100,690.00	3,398,547.94	3,398,547.94	41.95%	4,702,142.06	43,751.71	4,658,390.35

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
COUNTY BOND SINKING FUND											
21-7100-601-	BOND PRINCIPAL	351,800.00			351,800.00	341,761.00	341,761.00	97.15%	10,039.00		10,039.00
21-7100-605-	BOND INTEREST PAYMENTS	67,130.00			67,130.00	36,161.19	36,161.19	53.87%	30,968.81		30,968.81
21-9100-503-	BANK ERRORS/CHARGES	25.00			25.00				25.00		25.00
21-9200-999-	RESERVE FOR TRANSFERS	40,800.00			40,800.00				40,800.00		40,800.00
	Fund Totals	459,755.00			459,755.00	377,922.19	377,922.19	82.20%	81,832.81		81,832.81

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
OPIOID SETTLEMENT FUND											
74-5232-135-	SOCIAL WORKER	70,000.00			70,000.00				70,000.00		70,000.00
74-5232-185-	PEER SUPPORT COORDINATOR	53,573.00			53,573.00	22,678.46	22,678.46	42.33%	30,894.54		30,894.54
74-5232-333-	SOFTWARE/HARDWARE MAINTENANCE			5,000.00	5,000.00	5,000.00	5,000.00	100.00%			
74-5232-445-	OFFICE SUPPLIES			100.00	100.00	53.88	53.88	53.88%	46.12		46.12
74-5232-576-	TRAVEL & TRAINING			6,050.00	6,050.00	6,026.78	6,026.78	99.62%	23.22	12,500.10	(12,476.88)
74-5232-717-	LAW ENFORCEMENT EQUIPMENT			39,000.00	39,000.00	38,923.82	38,923.82	99.80%	76.18		76.18
74-5232-723-	NEW EQUIPMENT - MOTOR VEHICLE									34,819.00	(34,819.00)
74-5232-725-	OFFICE EQUIPMENT	6,000.00			6,000.00	1,304.00	1,304.00	21.73%	4,696.00	1,576.12	3,119.88
74-9200-999-	RESERVE FOR TRANSFERS	774,846.00		(50,150.00)	724,696.00				724,696.00		724,696.00
74-9400-201-	FICA	9,608.00			9,608.00	1,679.73	1,679.73	17.48%	7,928.27		7,928.27
74-9400-202-	RETIREMENT-NHAZ	23,386.00			23,386.00	4,222.72	4,222.72	18.06%	19,163.28		19,163.28
Fund Totals		937,413.00			937,413.00	79,889.39	79,889.39	8.52%	857,523.61	48,895.22	808,628.39

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
EMERGENCY SERVICES FUND											
75-0000-	-										
75-0000-	VOID CHECK										
75-5145-105-	E-911 SENIOR SUPERVISOR - CMRS	80,450.00			80,450.00	31,485.79	31,485.79	39.14%	48,964.21		48,964.21
75-5145-106-	DISPATCHERS - SUPERVISORS - CMRS	237,500.00			237,500.00	101,902.43	101,902.43	42.91%	135,597.57		135,597.57
75-5145-107-	E-911 COORDINATOR - CMRS	83,100.00			83,100.00	35,788.39	35,788.39	43.07%	47,311.61		47,311.61
75-5145-131-	CJIS SPECIALIST (CRIMINAL JUSTICE INFO SYSTEMS)	59,300.00			59,300.00				59,300.00		59,300.00
75-5145-159-	DISPATCHERS	740,820.00			740,820.00	298,872.22	298,872.22	40.34%	441,947.78		441,947.78
75-5145-167-	ADMINISTRATIVE ASSISTANT	41,250.00			41,250.00	17,719.13	17,719.13	42.96%	23,530.87		23,530.87
75-5145-169-	E-911 TELECOMMUNICATOR/CTO	68,550.00			68,550.00	30,068.62	30,068.62	43.86%	38,481.38		38,481.38
75-5145-175-	CUSTODIAL PERSONNEL	20,465.00			20,465.00	603.80	603.80	2.95%	19,861.20		19,861.20
75-5145-185-	E-911 MAPPING COORDINATOR	68,628.00			68,628.00	28,580.73	28,580.73	41.65%	40,047.27		40,047.27
75-5145-302-	ADVERTISING	800.00			800.00				800.00		800.00
75-5145-315-	CONTRACTED SERVICES	15,500.00			15,500.00	114.00	114.00	0.74%	15,386.00		15,386.00
75-5145-338-	COMPUTER MAINTENANCE	90,000.00			90,000.00	38,804.30	38,804.30	43.12%	51,195.70	20,888.45	30,307.25
75-5145-340-	VEHICLE MAINTENANCE	6,000.00			6,000.00	1,316.26	1,316.26	21.94%	4,683.74	5.36	4,678.38
75-5145-398-	E-911 TELEPHONE EXPENSES	75,000.00			75,000.00	32,814.05	32,814.05	43.75%	42,185.95		42,185.95
75-5145-411-	CUSTODIAL SUPPLIES	5,000.00			5,000.00	420.41	420.41	8.41%	4,579.59	158.98	4,420.61
75-5145-429-	FUEL	2,500.00			2,500.00	716.38	716.38	28.66%	1,783.62		1,783.62
75-5145-445-	OFFICE SUPPLIES	6,200.00			6,200.00	2,897.86	2,897.86	46.74%	3,302.14	59.92	3,242.22
75-5145-446-	ECC EXPENDITURES (WILMORE)	17,000.00			17,000.00	1,297.34	1,297.34	7.63%	15,702.66		15,702.66
75-5145-481-	UNIFORMS	5,500.00			5,500.00	2,793.00	2,793.00	50.78%	2,707.00		2,707.00
75-5145-545-	MAPPING & ADDRESSING	16,000.00			16,000.00	40.00	40.00	0.25%	15,960.00		15,960.00
75-5145-549-	EMPLOYEE MEDICAL SERVICES	1,500.00			1,500.00	863.00	863.00	57.53%	637.00		637.00
75-5145-551-	PROFESSIONAL MEMBERSHIPS	1,600.00			1,600.00				1,600.00		1,600.00
75-5145-571-	911 BUILDING REPAIRS	7,500.00			7,500.00	4,451.25	4,451.25	59.35%	3,048.75	103.56	2,945.19
75-5145-573-	TELEPHONE	28,000.00			28,000.00	10,873.76	10,873.76	38.83%	17,126.24		17,126.24
75-5145-576-	TRAVEL & TRAINING	16,000.00			16,000.00	10,249.21	10,249.21	64.06%	5,750.79		5,750.79
75-5145-578-	UTILITIES	25,000.00			25,000.00	8,709.40	8,709.40	34.84%	16,290.60		16,290.60
75-5145-588-	E-911 EQUIPMENT MAINTENANCE	4,700.00			4,700.00	1,741.07	1,741.07	37.04%	2,958.93		2,958.93
75-5145-591-	RADIO MAINTENANCE & REPAIRS	12,000.00			12,000.00	1,368.00	1,368.00	11.40%	10,632.00		10,632.00
75-5145-595-	COMMUNITY EDUCATION PROGRAM	1,500.00			1,500.00	956.47	956.47	63.76%	543.53	248.25	295.28
75-5145-739-	NEW EQUIPMENT	55,000.00			55,000.00	4,075.60	4,075.60	7.41%	50,924.40		50,924.40

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
EMERGENCY SERVICES FUND											
75-5145-742-	BUILDING RENOVATION	50,000.00			50,000.00				50,000.00		50,000.00
75-9100-503-	BANK ERRORS	100.00			100.00	3.30	3.30	3.30%	96.70		96.70
75-9200-999-	RESERVE FOR TRANSFERS										
75-9400-189-	SICK PAY BENEFITS	11,000.00			11,000.00				11,000.00		11,000.00
75-9400-201-	FICA	107,100.00			107,100.00	41,092.01	41,092.01	38.37%	66,007.99		66,007.99
75-9400-202-	RETIREMENT	260,750.00			260,750.00	102,138.31	102,138.31	39.17%	158,611.69		158,611.69
	Fund Totals	2,221,313.00			2,221,313.00	812,756.09	812,756.09	36.59%	1,408,556.91	21,464.52	1,387,092.39

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
COUNTY CLERK STORAGE FEE FUND											
76-5010-446-	EQUIPMENT AND SUPPLIES	75,000.00			75,000.00				75,000.00		75,000.00
76-9100-503-	BANK CHARGES / ERRORS	100.00			100.00				100.00		100.00
76-9200-999-	RESERVE FOR TRANSFERS	190,000.00			190,000.00				190,000.00		190,000.00
Fund Totals		265,100.00			265,100.00				265,100.00		265,100.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Unencumbered Encumbered	Free Balance
HUD GRANT FUND											
78-5075-398-	ECONOMIC DEVELOPMENT	975,000.00			975,000.00				975,000.00		975,000.00
78-9100-314-	ADMINISTRATIVE CONTRACT FEE	25,000.00			25,000.00				25,000.00		25,000.00
78-9100-503-	BANK ERRORS/CHARGES					74.55	74.55		(74.55)		(74.55)
Fund Totals		1,000,000.00			1,000,000.00	74.55	74.55	0.01%	999,925.45		999,925.45

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
SELF-FUNDED HEALTH INSURANCE ACCOUNT											
80-9100-503-	BANK ERRORS/CHARGES	100.00			100.00	0.60	0.60	0.60%	99.40		99.40
80-9200-999-	RESERVE FOR TRANSFERS										
80-9400-205-	SELF-FUNDED HEALTH INSURANCE ACCT	4,000,000.00			4,000,000.00	2,400,501.06	2,400,501.06	60.01%	1,599,498.94		1,599,498.94
Fund Totals		4,000,100.00			4,000,100.00	2,400,501.66	2,400,501.66	60.01%	1,599,598.34		1,599,598.34

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
AMERICAN RESCUE PLAN FEDERAL FUND											
84-8099-718-	RECREATION PARKS CONSTRUCTION PROJECTS										
84-8099-723-	MOTOR VEHICLES										
84-8099-741-	CAPITAL OUTLAY PROJECTS	1,147,750.00			1,147,750.00	560,428.92	560,428.92	48.83%	587,321.08	593,211.70	(5,890.62)
84-9100-314-	ADMINISTRATIVE CONTRACT FEE	13,100.00			13,100.00				13,100.00		13,100.00
84-9100-503-	BANK CHARGES / ERRORS	100.00			100.00				100.00		100.00
	Fund Totals	1,160,950.00			1,160,950.00	560,428.92	560,428.92	48.27%	600,521.08	593,211.70	7,309.38

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2025-2026 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: July 1, 2025 To: November 30, 2025

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Unencumbered Encumbered	Free Balance
EQUITABLE SHARING FORFEITURE FUNDS											
85-5160-435-	DRUG ENFORCEMENT	10,000.00			10,000.00				10,000.00		10,000.00
85-9100-503-	BANK ERRORS AND CHARGES	100.00			100.00				100.00		100.00
85-9200-999-	RESERVE FOR TRANSFERS	86,900.00			86,900.00				86,900.00		86,900.00
Fund Totals		97,000.00			97,000.00				97,000.00		97,000.00
Grand Total All Funds		70,132,254.00			70,132,254.00	19,750,925.12	19,750,925.12	28.16%	50,381,328.88	1,128,658.09	49,252,670.79

Jessamine County
Investments US Bank
FY 2026

	<u>Total</u>	<u>Activity From Quarterly Statements</u>			
		<u>Qtr. 1</u>	<u>Qtr. 2</u>	<u>Qtr. 3</u>	<u>Qtr.4</u>
Beginning Balance - July 1, 2025	\$ 3,653.45				
Receipts:					
Received From ARPA Fund	-	-	-	-	-
Net Change in Investment	-	-	-	-	-
Interest	-	-	-	-	-
Total Receipts	-				
Disbursements:					
Disbursed to ARPA Fund	-	-	-	-	-
Interest	-	-	-	-	-
Administration	-	-	-	-	-
Total Disbursements	-				
Ending Balance - June 30, 2026	<u>\$ 3,653.45</u>				

Purpose: To compile an Investments schedule for financial statement from bank statements for the period.

Conclusion: An investment schedule for financial statement has been compiled and will be added to the county's financial statement at Z-12.

SOI: Attached bank records

Account No: 231805000

Jessamine County
Investments US Bank Financial Statement
FY 2026

	Activity From Monthly Statements												
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	
Beginning Balance - July 1, 2025	Total												
	\$	3,653.45											
Receipts:													
Received From ARPA Fund		-											
Net Change in Investment		-											
Interest		-											
Total Receipts		-											
Disbursements:													
Distributions to ARPA Fund		-											
Interest		-											
Administration		-											
Total Disbursements		-											
Ending Balance - June 30, 2026	\$	<u>3,653.45</u>											

Purpose: To compile an Investments schedule for financial statement from bank statements for the period.
Conclusion: An investment schedule for financial statement has been compiled and will be added to the county's financial statement at Z-12.
SOI: Attached bank records

Jessamine County
 PPC Financial Statement
 FY 2026

	<u>Total</u>	<u>Activity From Quarterly Statements</u>			
		<u>Qtr. 1</u>	<u>Qtr. 2</u>	<u>Qtr. 3</u>	<u>Qtr.4</u>
Beginning Balance - July 1, 2025	\$ 582.09				
Receipts:					
Received From The State	-	-	-	-	-
Interest	<u>9.49</u>	5.76	3.73	-	-
Total Receipts	9.49				
Disbursements:					
Transfers	-	-	-	-	-
Interest	-	-	-	-	-
Administration	<u>-</u>	-	-	-	-
Total Disbursements	<u>-</u>				
Ending Balance - June 30, 2026	<u><u>\$ 591.58</u></u>				

Purpose: To compile a PPC financial statement from bank statements for the period.

Conclusion: A PPC financial statement has been compiled and will be added to the county's financial statement at Z-12.

SOI: Attached bank records

Account No: 244980000 & 244980002

Jessamine County
 PPC Financial Statement
 FY 2026

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2025	\$ 582.09												
Receipts:													
Received	-												
Interest	9	1.87	1.94	1.95	1.86	1.87							
Total Receipts	9												
Disbursements:													
Transfers	-												
Interest	-												
Administration	-												
Total Disbursements	-												
Ending Balance - June 30, 2026	\$ 591.58												

Purpose: To compile a PPC financial statement from bank statements for the period.
 Conclusion: A PPC financial statement has been compiled and will be added to the county's financial statement at Z-12.
 SOI: Attached bank records

Jessamine County
 PPC Financial Statement
 FY 2026

	<u>Total</u>	<u>Activity From Quarterly Statements</u>			
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr.4
Beginning Balance - July 1, 2025	\$ -				
Receipts:					
Received From The State	4,004.58	-	4,004.58	-	-
Interest	<u>6,164,829.54</u>	-	6,164,829.54	-	-
Total Receipts	6,168,834.12				
Disbursements:					
Principal	56,394.00	-	56,394.00	-	-
Interest	-	-	-	-	-
Administration	<u>32,000.00</u>	-	32,000.00	-	-
Total Disbursements	<u>88,394.00</u>				
Ending Balance - June 30, 2026	<u><u>\$ 6,080,440.12</u></u>				

Purpose: To compile a PPC financial statement from bank statements for the period.

Conclusion: A PPC financial statement has been compiled and will be added to the county's financial statement at Z-12.

SOI: Attached bank records

Account No: 296385001 & 296385002
 296385000

Jessamine County
 PPC Financial Statement
 FY 2026

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2025	\$ 4,386.10												
Receipts:													
Received	-												
Interest	68	13.55	14.04	14.05	13.30	13.39							
Total Receipts	68												
Disbursements:													
Cash & Securities Disbursement	-												
Transfers	-												
Administration	-												
Total Disbursements	-												
Ending Balance - June 30, 2026	<u>\$ 4,454.43</u>												

Purpose: To compile a PPC financial statement from bank statements for the period.

Conclusion: A PPC financial statement has been compiled and will be added to the county's financial statement at 2-12.

SOI: Attached bank records

Jessamine County
 PPC Financial Statement
 FY 2026

	<u>Total</u>	<u>Activity From Quarterly Statements</u>			
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Beginning Balance - July 1, 2025	\$ 4,386.10				
Receipts:					
Received From The State	-	-	-	-	-
Interest	<u>68.33</u>	41.64	26.69	-	-
Total Receipts	68.33				
Disbursements:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Administration	<u>-</u>	-	-	-	-
Total Disbursements	<u>-</u>				
Ending Balance - June 30, 2026	<u><u>\$ 4,454.43</u></u>				

Purpose: To compile a PPC financial statement from bank statements for the period.

Conclusion: A PPC financial statement has been compiled and will be added to the county's financial statement at Z-12.

SOI: Attached bank records

Account No: 231972000 & 231972001

Jessamine County
 PPC Financial Statement
 FY 2026

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2025	\$ -												
Receipts:													
Received	4,005					4,004.58							
Interest	<u>6,164,830</u>				6,162,785.92	2,043.62							
Total Receipts	6,168,834												
Disbursements:													
Cash & Securities Disbursement	56,394				56,394.00								
Transfers	-												
Administration	<u>32,000</u>					32,000.00							
Total Disbursements	<u>88,394</u>												
Ending Balance - June 30, 2026	<u>\$ 6,080,440.12</u>												

Purpose: To compile a PPC financial statement from bank statements for the period.
 Conclusion: A PPC financial statement has been compiled and will be added to the county's financial statement at 2-12.
 SOI: Attached bank records