Financial Statement

JESSAMINE COUNTY FISCAL COURT

Fund Type: Governmental

From: 07/01/2026 To: 07/31/2026

SUMMARY

	General	Road	Jail	L.G.E.A.	Ambulance	SINKING FUND	OPIOID	E911 STORAGE FUND	JD GRANT FUND	EALTH INS FUND	ARPA FUND	EQUIT SHARING	Totals
Total Receipts	40,272,642.50	432,064.31	535,009.09	847,475.00	968,593.44	44,252.99	872,657.00	506,936.24	313,880.56	84.55	829,072.08	744,112.11	96,715.28	46,463,495.15
Total Claims	4,145,178.00	63,716.70	343,048.91		540,263.00		5,624.20	172,001.05		14.90	368,146.96		10.00	5,638,003.72
Cash Balance	36,127,464.50	368,347.61	191,960.18	847,475.00	428,330.44	44,252.99	867,032.80	334,935.19	313,880.56	69.65	460,925.12	744,112.11	96,705.28	40,825,491.43
Encumbrances	370,067.34	114,643.78	39,884.94		33,657.50		35,000.00	28,094.52				199,036.16		820,384.24
Unencumbered Cash Balance	35,757,397.16	253,703.83	152,075.24	847,475.00	394,672.94	44,252.99	832,032.80	306,840.67	313,880.56	69.65	460,925.12	545,075.95	96,705.28	40,005,107.19

RECONCILIATION

Bank Balance	25,916,671.59	368,970.91	197,359.36	847,475.00	465,086.02	44,252.99	871,897.80	338,185.56	313,880.56	69.65	460,925.12	740,458.66	96,705.28	30,661,938.50
Outstanding Deposits														
Outstanding Checks	90,073.16	623.30	5,399.18		36,755.58		4,865.00	3,250.37						140,966.59
Other Investments	10,300,866.07											3,653.45		10,304,519.52
Cash Balance	36,127,464.50	368,347.61	191,960.18	847,475.00	428,330.44	44,252.99	867,032.80	334,935.19	313,880.56	69.65	460,925.12	744,112.11	96,705.28	40,825,491.43

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

CHRIS ANGLIN, COUNTY TREASURER — Date: 8-13-2026

DAVID K WEST, COUNTY JUDGE/EXECUTIVE — Date: 8/13/2026

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	6,000,000.00			6,000,000.00	2,903.94	2,903.94	0.05%	5,997,096.06
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	900,000.00			900,000.00	641.85	641.85	0.07%	899,358.15
01-4103- -	MOTOR VEHICLE PROPERTY TAX	650,000.00			650,000.00	66,477.64	66,477.64	10.23%	583,522.36
01-4104- -	DELINQUENT PROPERTY TAX - CO CLERK	20,000.00			20,000.00	1,232.33	1,232.33	6.16%	18,767.67
01-4105- -	DELINQUENT PERSONAL PROP. TAXES - STATE	15,000.00			15,000.00				15,000.00
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				65,000.00
01-4132- -	DISTILLED SPIRITS	85,000.00			85,000.00				85,000.00
01-4134- -	OCCUPATIONAL LICENSE FEE	8,500,000.00			8,500,000.00	1,004,476.87	1,004,476.87	11.82%	7,495,523.13
01-4135- -	DEED TRANSFER	375,000.00			375,000.00	293,437.89	293,437.89	78.25%	81,562.11
01-4137- -	INSURANCE PREMIUM FEE/TAX	3,500,000.00			3,500,000.00	282,413.68	282,413.68	8.07%	3,217,586.32
01-4138- -	TRANSIENT TAX	15,000.00			15,000.00	4,178.75	4,178.75	27.86%	10,821.25
01-4139- -	NET PROFITS TAX	2,000,000.00			2,000,000.00	152,319.31	152,319.31	7.62%	1,847,680.69
01-4301- -	EXCESS FEES - COUNTY ATTORNEY	50,000.00			50,000.00	13,275.59	13,275.59	26.55%	36,724.41
01-4302- -	EXCESS FEES - CLERK	778,975.00			778,975.00				778,975.00
01-4304- -	EXCESS FEES - SHERIFF	351,640.00			351,640.00				351,640.00
01-4402- -	ALCOHOLIC BEVERAGE LICENSE FEES	3,000.00			3,000.00				3,000.00
01-4406- -	ANIMAL CARE (S/N, MICROCHIP, RABIES, GROOMI	15,000.00			15,000.00	850.00	850.00	5.67%	14,150.00
01-4409- -	PLANNING AND ZONING	175,000.00			175,000.00	26,489.54	26,489.54	15.14%	148,510.46
01-4411- -	ELECTRICAL PERMITS	12,000.00			12,000.00	1,610.00	1,610.00	13.42%	10,390.00
01-4417- -	CABLE VISION FRANCHISE FEE	45,000.00			45,000.00	4,598.09	4,598.09	10.22%	40,401.91
01-4420- -	DOG LICENSING	3,000.00			3,000.00	130.00	130.00	4.33%	2,870.00
01-4501- -	DELINQUENT PROPERTY TAX - COUNTY ATTY	3,000.00			3,000.00				3,000.00
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				200.00
01-4532- -	AOC SPACE RENTAL	248,192.00			248,192.00	64,703.37	64,703.37	26.07%	183,488.63
01-4541- -	EMA REIMBURSEMENT	23,000.00			23,000.00				23,000.00

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	14,117.36	14,117.36	40.34%	20,882.64
01-4543-001-	TRAFFIC SCHOOL	1,000.00			1,000.00				1,000.00
01-4561- -	FISCAL COURT FILING FEES	60,000.00			60,000.00	19,274.00	19,274.00	32.12%	40,726.00
01-4602- -	SOLID WASTE FRANCHISE FEE	90,000.00			90,000.00				90,000.00
01-4603- -	CONVENIENCE CENTER	650,000.00			650,000.00	80,074.80	80,074.80	12.32%	569,925.20
01-4612- -	SHELTER ADOPTIONS	20,000.00			20,000.00	2,050.00	2,050.00	10.25%	17,950.00
01-4680- -	RETURN TO OWNER FEES, TRANSPORT, SURRENDE	3,000.00			3,000.00	130.00	130.00	4.33%	2,870.00
01-4701- -	CANTEEN	150.00			150.00				150.00
01-4704- -	SURPLUS SALE	40,000.00			40,000.00				40,000.00
01-4707- -	FARM INCOME	250.00			250.00				250.00
01-4710- -	SALE PROCEEDS	700,000.00			700,000.00				700,000.00
01-4711- -	RENTAL & LEASE RECEIPTS	288,825.00			288,825.00	30,955.25	30,955.25	10.72%	257,869.75
01-4712- -	COUNTY BUILDING RENTALS	7,500.00			7,500.00	1,567.50	1,567.50	20.90%	5,932.50
01-4713- -	RECYCLING RECEIPTS	500.00			500.00				500.00
01-4726- -	FLEX REIMBURSEMENTS	70,000.00			70,000.00	3,916.31	3,916.31	5.59%	66,083.69
01-4727- -000	MISC REFUNDS	200,000.00			200,000.00	41,710.31	41,710.31	20.86%	158,289.69
01-4727- -001	PARKS AND REC FUEL REIMBURSEMENT	20,000.00			20,000.00	9,309.95	9,309.95	46.55%	10,690.05
01-4727- -002	NET PROFITS FEE - CITY OF NICH	220,000.00			220,000.00				220,000.00
01-4727- -003	PLANNING & ZONING REIMBURSEMENT	130,000.00			130,000.00	33,720.96	33,720.96	25.94%	96,279.04
01-4727- -004	RECYCLING - NICH. & WILMORE	125,000.00			125,000.00	8,665.58	8,665.58	6.93%	116,334.42
01-4727-566-	INSURANCE REIMBURSEMENT - HEALTH	100.00			100.00				100.00
01-4728- -	SHELTER DONATIONS	17,000.00			17,000.00	3,200.60	3,200.60	18.83%	13,799.40
01-4729- -	CHILD SUPPORT PROGRAM	475,000.00			475,000.00	122,485.81	122,485.81	25.79%	352,514.19
01-4731- -	MISCELLANEOUS REVENUE - RET CK FEE	100.00			100.00				100.00
01-4731- -002	TAX RECEIPTS (STATE SALES TAX COLLECTION)	3,000.00			3,000.00	181 20	181.20	6.04%	2,818.80
01-4733- -	INSURANCE REIMBURSEMENT	50,000.00			50,000.00				50,000.00
01-4780-000-002	INSURANCE MONITORING COLLECTION FEE	6,000.00			6,000.00	540 00	540.00	9.00%	5,460.00
01-4780-000-003	PROBATION MONITORING COLLECTION FEE	25,000.00			25,000.00	8,148.06	8,148.06	32.59%	16,851.94
01-4799- -	OTHER RECEIPTS	500.00			500.00	4,102.00	4,102.00	820.40%	(3,602.00)
01-4802- -	INVESTMENT INTEREST	50,000.00			50,000.00	18,571.44	18,571.44	37.14%	31,428.56
01-4806- -	INTEREST ON CHECKING ACCOUNT	900,000.00			900,000.00	83,333.09	83,333.09	9.26%	816,666.91

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
				General Fund					
	Total Above Line Revenues	28,139,232.00			28,139,232.00	2,405,793.07	2,405,793.07	8.55%	25,733,438.93
01-4901- -	INVESTMENTS	8,000,000.00			8,000,000.00	37,866,843.43	37,866,843.43	473.34%	(29,866,843.43)
01-4901- -000	CASH SURPLUS FROM PRIOR YEAR	28,000,000.00			28,000,000.00				28,000,000.00
01-4903- -	PRIOR YEAR VOIDED CHECKS	200.00			200.00	6.00	6.00	3.00%	194.00
01-4905- -	BOND SALE PROCEEDS	100.00			100.00				100.00
01-4909- -	TRANSFERS TO OTHER FUNDS	(16,489,691.00)			(16,489,691.00)				(16,489,691.00)
01-4909- -003	TRANSFERS TO JAIL CONSTRUCTION FUND								
01-4910- -	TRANSFERS IN FROM OTHER FUNDS								
	Total Below Line Revenues	19,510,609.00			19,510,609.00	37,866,849.43	37,866,849.43	194.08%	(18,356,240.43)
	Total Revenues	47,649,841.00			47,649,841.00	40,272,642.50	40,272,642.50	84.52%	7,377,198.50

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

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From: July 1, 2026 To: July 31, 2026

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	215,000.00			215,000.00	223,942.22	223,942.22	104.16%	(8,942.22)
02-4518- -	COUNTY ROAD AID	550,000.00			550,000.00				550,000.00
02-4519- -	MUNICIPAL ROAD AID (UNINC)	40,000.00			40,000.00	2,946.09	2,946.09	7.37%	37,053.91
02-4731- -	MISC REVENUE	1,000.00			1,000.00				1,000.00
02-4806- -	INTEREST	7,000.00			7,000.00	1,278.24	1,278.24	18.26%	5,721.76
	Total Above Line Revenues	833,000.00			833,000.00	228,166.55	228,166.55	27.39%	604,833.45
02-4901- -	BANK SURPLUS - PRIOR YEAR	75,000.00			75,000.00	203,897.76	203,897.76	271.86%	(128,897.76)
02-4903- -	ADJUST TO PRIOR YEAR								
02-4910- -	TRANSFERS IN FROM OTHER FUNDS	2,241,413.00			2,241,413.00				2,241,413.00
	Total Below Line Revenues	2,316,413.00			2,316,413.00	203,897.76	203,897.76	8.80%	2,112,515.24
	Total Revenues	3,149,413.00			3,149,413.00	432,064.31	432,064.31	13.72%	2,717,348.69

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

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Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	20,000.00			20,000.00	418.00	418.00	2.09%	19,582.00
03-4510- -	LITTER ABATEMENT GRANT	30,000.00			30,000.00				30,000.00
03-4533- -	STATE/JAIL ALLOTMENT	45,000.00			45,000.00	43,575.12	43,575.12	96.83%	1,424.88
03-4534- -	STATE JAIL MEDICAL	3,500.00			3,500.00	3,447.83	3,447.83	98.51%	52.17
03-4536- -	ADULT PRISONERS	500,000.00			500,000.00	62,540.00	62,540.00	12.51%	437,460.00
03-4537- -	STATE PRISONERS	130,000.00			130,000.00	37,029.78	37,029.78	28.48%	92,970.22
03-4538- -	DUI FEES	7,000.00			7,000.00	1,909.57	1,909.57	27.28%	5,090.43
03-4543- -	BOOK-IN FEES	50,000.00			50,000.00	6,182.54	6,182.54	12.37%	43,817.46
03-4557- -	CLASS D FELONS	200,000.00			200,000.00	26,222.28	26,222.28	13.11%	173,777.72
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	1,915.77	1,915.77	27.37%	5,084.23
03-4569- -	LOCAL CORRECTIONS ASSISTANCE HB463	35,000.00			35,000.00	9,520.44	9,520.44	27.20%	25,479.56
03-4618- -	WORK RELEASE	7,000.00			7,000.00	1,382.50	1,382.50	19.75%	5,617.50
03-4621- -	HOUSING PAID BY INMATE	5,000.00			5,000.00				5,000.00
03-4633- -	JAIL BOND FEES	5,000.00			5,000.00	415.00	415.00	8.30%	4,585.00
03-4634- -	HOME INCARCERATION FEES	75,000.00			75,000.00	9,000.00	9,000.00	12.00%	66,000.00
03-4699- -	DRUG TESTING COLLECTIONS	70,000.00			70,000.00				70,000.00
03-4702- -	TELEPHONE COMMISSIONS	40,000.00			40,000.00	1,296.73	1,296.73	3.24%	38,703.27
03-4727- -	INDIGENT REIMBURSEMENT/REFUNDS	8,000.00			8,000.00	563.96	563.96	7.05%	7,436.04
03-4727- -002	JAIL MEDICAL REIMBURSEMENTS	20,000.00			20,000.00	79.59	79.59	0.40%	19,920.41
03-4727- -003	CANTEEN LABOR REIMBURSEMENT	20,000.00			20,000.00				20,000.00
03-4806- -	INTEREST	1,000.00			1,000.00	964.27	964.27	96.43%	35.73
	Total Above Line Revenues	1,280,900.00			1,280,900.00	206,463.38	206,463.38	16.12%	1,074,436.62
03-4901- -	SURPLUS FROM PRIOR YEARS	50,000.00			50,000.00	328,545.71	328,545.71	657.09%	(278,545.71)
03-4903- -	PRIOR YEAR VOIDED CHECKS								
03-4910- -	GENERAL FUND TRANSFERS	3,802,078.00			3,802,078.00				3,802,078.00
	Total Below Line Revenues	3,852,078.00			3,852,078.00	328,545.71	328,545.71	8.53%	3,523,532.29
	Total Revenues	5,132,978.00			5,132,978.00	535,009.09	535,009.09	10.42%	4,597,968.91

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	71,498.63	71,498.63	31.09%	158,501.37
04-4806- -	INTEREST	1,000.00			1,000.00	2,355.07	2,355.07	235.51%	(1,355.07)
	Total Above Line Revenues	231,000.00			231,000.00	73,853.70	73,853.70	31.97%	157,146.30
04-4901- -	SURPLUS FROM PRIOR YEAR	650,000.00			650,000.00	773,621.30	773,621.30	119.02%	(123,621.30)
04-4910- -	TRANSFERS IN FROM OTHER FUNDS								
	Total Below Line Revenues	650,000.00			650,000.00	773,621.30	773,621.30	119.02%	(123,621.30)
	Total Revenues	881,000.00			881,000.00	847,475.00	847,475.00	96.19%	33,525.00

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

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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)	2,100,000.00			2,100,000.00	278,598.11	278,598.11	13.27%	1,821,401.89
09-4608- -003	ASPP	627,000.00			627,000.00				627,000.00
09-4608- -002	HB8 PROIVDER REIMBURSEMENT (APAP)	575,000.00			575,000.00	59,196.79	59,196.79	10.30%	515,803.21
09-4727- -	REFUNDS/REIMB	500.00			500.00	160.00	160.00	32.00%	340.00
09-4806- -	INTEREST	7,000.00			7,000.00	1,708.30	1,708.30	24.40%	5,291.70
	Total Above Line Revenues	3,319,500.00			3,319,500.00	339,663.20	339,663.20	10.23%	2,979,836.80
09-4901- -	SURPLUS PRIOR YEAR	50,000.00			50,000.00	628,930.24	628,930.24	1257.86%	(578,930.24)
09-4903- -	ADJUSTMENT TO BALANCE FORWARD								
09-4909- -	TRANSFERS OUT TO OTHER FUNDS								
09-4910- -	TRANSFERS IN FROM GENERAL FUND	5,446,600.00			5,446,600.00				5,446,600.00
	Total Below Line Revenues	5,496,600.00			5,496,600.00	628,930.24	628,930.24	11.44%	4,867,669.76
	Total Revenues	8,816,100.00			8,816,100.00	968,593.44	968,593.44	10.99%	7,847,506.56

Revenue Condition Report

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Fund: All Funds Dept: All Departments
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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	100.00			100.00	37.55	37.55	37.55%	62.45
	Total Above Line Revenues	100.00			100.00	37.55	37.55	37.55%	62.45
21-4901- -	SURPLUS PRIOR YEAR	459,325.00			459,325.00	44,215.44	44,215.44	9.63%	415,109.56
21-4910- -	TRANSFERS IN FROM GENERAL FUND								
	Total Below Line Revenues	459,325.00			459,325.00	44,215.44	44,215.44	9.63%	415,109.56
	Total Revenues	459,425.00			459,425.00	44,252.99	44,252.99	9.63%	415,172.01

Revenue Condition Report

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Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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								
74-4760- -	OPIOID COURT SETTLEMENTS	133,000.00			133,000.00	67,708.86	67,708.86	50.91%	65,291.14
74-4806- -	INTEREST	1,000.00			1,000.00	2,430.51	2,430.51	243.05%	(1,430.51)
	Total Above Line Revenues	134,000.00			134,000.00	70,139.37	70,139.37	52.34%	63,860.63
74-4901- -	SURPLUS, PRIOR YEAR	700,000.00			700,000.00	802,517.63	802,517.63	114.65%	(102,517.63)
	Total Below Line Revenues	700,000.00			700,000.00	802,517.63	802,517.63	114.65%	(102,517.63)
	Total Revenues	834,000.00			834,000.00	872,657.00	872,657.00	104.64%	(38,657.00)

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	170,000.00			170,000.00	14,486.52	14,486.52	8.52%	155,513.48
75-4140-002-	E-911 TARIFF (METER)	1,000,000.00			1,000,000.00	28,931.55	28,931.55	2.89%	971,068.45
75-4562- -	CMRS FUNDS - WIRELESS PHONES	275,000.00			275,000.00				275,000.00
75-4610- -	CENTRAL DISPATCH SERVICE	170,000.00			170,000.00				170,000.00
75-4727- -	REFUNDS	100.00			100.00	4 30	4.30	4.30%	95.70
75-4806- -	INTEREST	5,000.00			5,000.00	1,205.55	1,205.55	24.11%	3,794.45
	Total Above Line Revenues	1,620,100.00			1,620,100.00	44,627.92	44,627.92	2.75%	1,575,472.08
75-4901- -	SURPLUS, PRIOR YEAR	300,000.00			300,000.00	462,308.32	462,308.32	154.10%	(162,308.32)
75-4903- -	PRIOR YEAR VOIDED CHECKS	100.00			100.00				100.00
75-4909- -	TRANSFERS OUT TO OTHER FUNDS								
75-4910- -	TRANSFERS IN FROM OTHER FUNDS	720,000.00			720,000.00				720,000.00
	Total Below Line Revenues	1,020,100.00			1,020,100.00	462,308 32	462,308.32	45.32%	557,791.68
	Total Revenues	2,640,200.00			2,640,200.00	506,936.24	506,936.24	19.20%	2,133,263.76

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	96,000.00			96,000.00	10,160.00	10,160.00	10.58%	85,840.00
76-4806- -	INTEREST	1,000.00			1,000.00	932.59	932.59	93.26%	67.41
	Total Above Line Revenues	97,000.00			97,000.00	11,092.59	11,092.59	11.44%	85,907.41
76-4901- -	SURPLUS, PRIOR YEAR	200,000.00			200,000.00	302,787.97	302,787.97	151.39%	(102,787.97)
76-4910- -	TRANSFERS IN FROM OTHER FUNDS								
	Total Below Line Revenues	200,000.00			200,000.00	302,787.97	302,787.97	151.39%	(102,787.97)
	Total Revenues	297,000.00			297,000.00	313,880.56	313,880.56	105.68%	(16,880.56)

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	1,550,000.00			1,550,000.00				1,550,000.00
78-4727- -	BANK REFUNDS					13.99	13.99		(13.99)
	Total Above Line Revenues	1,550,000.00			1,550,000.00	13.99	13.99	0.00%	1,549,986.01
78-4901- -	PRIOR YEAR SURPLUS					70.56	70.56		(70.56)
78-4910- -	TRANSFERS IN FROM OTHER FUNDS								
	Total Below Line Revenues					70.56	70.56		(70.56)
	Total Revenues	1,550,000.00			1,550,000.00	84.55	84.55	0.01%	1,549,915.45

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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					54,810.15	54,810.15		(54,810.15)
80-4733- -	HEALTH INSURANCE REIMBURSEMENT	300,000.00			300,000.00	90,215.24	90,215.24	30.07%	209,784.76
80-4806- -	HEALTH FUND INTEREST	500.00			500.00	1,707.95	1,707.95	341.59%	(1,207.95)
	Total Above Line Revenues	300,500.00			300,500.00	146,733.34	146,733.34	48.83%	153,766.66
80-4901- -	SURPLUS FROM PRIOR YEAR	20,000.00			20,000.00	682,338.74	682,338.74	3411.69%	(662,338.74)
80-4910- -	TRANSFERS IN FROM OTHER FUNDS	4,279,600.00			4,279,600.00				4,279,600.00
	Total Below Line Revenues	4,299,600.00			4,299,600.00	682,338.74	682,338.74	15.87%	3,617,261.26
	Total Revenues	4,600,100.00			4,600,100.00	829,072.08	829,072.08	18.02%	3,771,027.92

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	1,000.00			1,000.00	2,224.78	2,224.78	222.48%	(1,224.78)
	Total Above Line Revenues	1,000.00			1,000.00	2,224.78	2,224.78	222.48%	(1,224.78)
84-4901- -	PRIOR YEAR SURPLUS	400,000.00			400,000.00	741,887.33	741,887.33	185.47%	(341,887.33)
84-4909- -	TRANSFERS TO OTHER FUNDS								
	Total Below Line Revenues	400,000.00			400,000.00	741,887.33	741,887.33	185.47%	(341,887.33)
	Total Revenues	401,000.00			401,000.00	744,112.11	744,112.11	185.56%	(343,112.11)

Revenue Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	1,252.88	1,252.88	12.53%	8,747.12
	Total Above Line Revenues	10,000.00			10,000.00	1,252.88	1,252.88	12.53%	8,747.12
85-4901- -	PRIOR YEAR SURPLUS	90,000.00			90,000.00	95,462.40	95,462.40	106.07%	(5,462.40)
	Total Below Line Revenues	90,000.00			90,000.00	95,462.40	95,462.40	106.07%	(5,462.40)
	Total Revenues	100,000.00			100,000.00	96,715.28	96,715.28	96.72%	3,284.72
	Total All Funds Receipts	76,511,057.00			76,511,057.00	46,463,495.15	46,463,495.15	60.73%	30,047,561.85

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	138,674.57			138,674.57	10,667.28	10,667.28	7.69%	128,007.29		128,007.29
01-5001-103-	DEPUTY JUDGE	98,500.00			98,500.00	7,551.46	7,551.46	7.67%	90,948.54		90,948.54
01-5001-104-	CHIEF FINANCIAL OFFICER										
01-5001-127-	PAYROLL, A/P HUMAN RESOURCES	293,000.00			293,000.00	22,708.16	22,708.16	7.75%	270,291.84		270,291.84
01-5001-165-	EXECUTIVE ADMINISTRATIVE ASSISTANT	64,000.00			64,000.00	4,921.60	4,921.60	7.69%	59,078.40		59,078.40
01-5001-179-	SEASONAL WORKERS	10,000.00			10,000.00				10,000.00		10,000.00
01-5001-212-	TRAINING FRINGE BENEFIT	10,000.00			10,000.00				10,000.00		10,000.00
01-5001-338-	COMPUTER MAINTENANCE AND SUPPORT	80,000.00			80,000.00	72,863.46	72,863.46	91.08%	7,136.54		7,136.54
01-5001-445-	OFFICE SUPPLIES	15,000.00			15,000.00	317.09	317.09	2.11%	14,682.91	386.43	14,296.48
01-5001-573-	TELEPHONE	15,000.00			15,000.00	712.01	712.01	4.75%	14,287.99	472.08	13,815.91
01-5001-576-	TRAVEL & TRAINING	15,000.00			15,000.00	750.00	750.00	5.00%	14,250.00	2.00	14,248.00
01-5001-725-	OFFICE EQUIPMENT	15,000.00			15,000.00				15,000.00		15,000.00
01-5005-101-	COUNTY ATTORNEY	64,500.00			64,500.00	5,019.90	5,019.90	7.78%	59,480.10		59,480.10
01-5005-105-	ASST. COUNTY ATTORNEYS	96,000.00			96,000.00	6,061.78	6,061.78	6.31%	89,938.22		89,938.22
01-5005-165-	SECRETARIES, COUNTY ATTY.	270,000.00			270,000.00	20,006.99	20,006.99	7.41%	249,993.01		249,993.01
01-5005-338-	COMPUTER MAINTENANCE	16,000.00			16,000.00	1,170.00	1,170.00	7.31%	14,830.00		14,830.00
01-5005-348-001	CHILD SUPPORT PROGRAM - SALARIES	400,000.00			400,000.00	25,736.80	25,736.80	6.43%	374,263.20		374,263.20
01-5005-348-002	CHILD SUPPORT EXPENSES	80,000.00			80,000.00	8,099.00	8,099.00	10.12%	71,901.00	250.00	71,651.00
01-5005-445-	OFFICE SUPPLIES	22,000.00			22,000.00	978.86	978.86	4.45%	21,021.14	446.66	20,574.48
01-5005-451-	PERIODICALS	5,000.00			5,000.00				5,000.00		5,000.00
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	2,900.00			2,900.00				2,900.00	1,200.00	1,700.00
01-5005-573-	TELEPHONE (INTERNET)	10,000.00			10,000.00	760.63	760.63	7.61%	9,239.37	887.90	8,351.47
01-5005-576-	TRAVEL & TRAINING	3,000.00			3,000.00				3,000.00	955.59	2,044.41
01-5005-725-	OFFICE EQUIPMENT	50,000.00			50,000.00				50,000.00	191.97	49,808.03
01-5015-348-	PROGRAM SUPPORT - SHERIFF	2,909,339.00			2,909,339.00	271,000.00	271,000.00	9.31%	2,638,339.00		2,638,339.00
01-5015-348-002	SHERIFF CRUISERS AND EQUIPMENT	400,000.00			400,000.00	280,631.00	280,631.00	70.16%	119,369.00	59,707.00	59,662.00
01-5020-101-	CORONER	36,000.00			36,000.00	2,821.46	2,821.46	7.84%	33,178.54		33,178.54
01-5020-103-	DEPUTY CORONERS	27,000.00			27,000.00	2,042.72	2,042.72	7.57%	24,957.28		24,957.28
01-5020-210-	CORONER EXPENSE ALLOWANCE	3,600.00			3,600.00	300.00	300.00	8.33%	3,300.00		3,300.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	317.40	317.40	6.35%	4,682.60		4,682.60
01-5020-340-	VEHICLE MAINTENANCE & REPAIR	3,000.00			3,000.00	579.70	579.70	19.32%	2,420.30	157.66	2,262.64
01-5020-399-	CONTRACTED SERVICES	9,000.00			9,000.00				9,000.00		9,000.00
01-5020-441-	EQUIPMENT & SUPPLIES	5,500.00			5,500.00				5,500.00		5,500.00
01-5020-445-	OFFICE SUPPLIES	1,500.00			1,500.00				1,500.00		1,500.00
01-5020-481-	UNIFORMS	1,750.00			1,750.00	450.00	450.00	25.71%	1,300.00		1,300.00
01-5020-571-	BUILDING MAINTENANCE AND REPAIRS	40,000.00			40,000.00	195.99	195.99	0.49%	39,804.01		39,804.01
01-5020-573-	TELEPHONE, INTERNET	4,500.00			4,500.00	155.00	155.00	3.44%	4,345.00	196.12	4,148.88
01-5020-576-	TRAVEL & TRAINING	6,200.00			6,200.00	174.31	174.31	2.81%	6,025.69		6,025.69
01-5020-578-	CORONER UTILITIES	4,000.00			4,000.00	179.44	179.44	4.49%	3,820.56		3,820.56
01-5020-725-	NEW EQUIPMENT	40,000.00			40,000.00				40,000.00		40,000.00
01-5020-742-	BUILDING RENOVATION	50,000.00			50,000.00				50,000.00		50,000.00
01-5025-101-	CO. MAGISTRATES SALARIES	170,000.00			170,000.00	12,656.04	12,656.04	7.44%	157,343.96		157,343.96
01-5025-103-	SHERIFF, FISCAL COURT	1,000.00			1,000.00				1,000.00		1,000.00
01-5025-105-	ADMINISTRATIVE ASSISTANT SALARY	84,000.00			84,000.00	6,415.88	6,415.88	7.64%	77,584.12		77,584.12
01-5025-167-	FISCAL COURT CLERK SALARY	6,000.00			6,000.00	500.00	500.00	8.33%	5,500.00		5,500.00
01-5025-185-	A.B.C. OFFICER	10,000.00			10,000.00				10,000.00		10,000.00
01-5025-210-	MAGISTRATES EXP ALLOWANCE	21,600.00			21,600.00	1,500.00	1,500.00	6.94%	20,100.00		20,100.00
01-5025-212-	TRAINING FRINGE BENEFIT	25,000.00			25,000.00	300.00	300.00	1.20%	24,700.00		24,700.00
01-5025-302-	ADVERTISING	25,000.00			25,000.00	937.34	937.34	3.75%	24,062.66	11,547.00	12,515.66
01-5025-332-	LEGAL FEES	20,000.00			20,000.00				20,000.00		20,000.00
01-5025-338-	FISCAL COURT COMPUTER MAINTENANCE	30,000.00			30,000.00	1,710.00	1,710.00	5.70%	28,290.00		28,290.00
01-5025-368-	TAX BILL PREPARATION	25,000.00			25,000.00				25,000.00		25,000.00
01-5025-398-	FISCAL COURT CONTRACTED SERVICES	100,000.00			100,000.00	1,016.71	1,016.71	1.02%	98,983.29		98,983.29
01-5025-446-	FISCAL COURT MATERIALS & SUPPLIES	7,500.00			7,500.00				7,500.00	25.00	7,475.00
01-5025-549-	EMPLOYEE MEDICAL SERVICES	7,500.00			7,500.00	465.75	465.75	6.21%	7,034.25	150.00	6,884.25
01-5025-567-	FISCAL COURT REFUNDS	1,000.00			1,000.00	176.00	176.00	17.60%	824.00		824.00
01-5025-571-	CODE ENFORCEMENT MOWING,TRAILERS	100,000.00			100,000.00	1,780.09	1,780.09	1.78%	98,219.91		98,219.91
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	1,875.00	1,875.00	7.50%	23,125.00	2,662.00	20,463.00
01-5030-348-	CO CLERK, COPIES	10,000.00			10,000.00				10,000.00		10,000.00

Appropriation Condition Report

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Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	182,300.00			182,300.00	851.50	851.50	0.47%	181,448.50		181,448.50
01-5030-578-	UTILITIES	6,000.00			6,000.00	424.42	424.42	7.07%	5,575.58		5,575.58
01-5035-199-	PER DIEM-BOARD OF SUPERVISORS	500.00			500.00				500.00		500.00
01-5040-102-	COUNTY TREASURER - SALARY	91,932.00			91,932.00	6,381.56	6,381.56	6.94%	85,550.44		85,550.44
01-5040-105-	COUNTY TREASURER'S ASSISTANT	54,000.00			54,000.00	4,385.07	4,385.07	8.12%	49,614.93		49,614.93
01-5040-127-	ACCOUNTING CLERK	22,000.00			22,000.00	1,372.80	1,372.80	6.24%	20,627.20		20,627.20
01-5040-212-	TRAINING FRINGE BENEFIT	100.00			100.00				100.00		100.00
01-5040-302-	ADVERTISING	8,000.00			8,000.00				8,000.00		8,000.00
01-5040-338-	COMPUTER MAINTENANCE & SUPPORT	18,000.00			18,000.00	269.00	269.00	1.49%	17,731.00		17,731.00
01-5040-445-	OFFICE SUPPLIES	3,000.00			3,000.00				3,000.00	685.33	2,314.67
01-5040-573-	TELEPHONE	1,750.00			1,750.00				1,750.00		1,750.00
01-5040-576-	TRAVEL AND TRAINING	8,000.00			8,000.00				8,000.00		8,000.00
01-5040-725-	OFFICE EQUIPMENT	16,000.00			16,000.00				16,000.00		16,000.00
01-5047-105-	ASSISTANT TAX ADMINISTRATOR	69,000.00			69,000.00	5,316.43	5,316.43	7.70%	63,683.57		63,683.57
01-5047-106-	TAX ENFORCEMENT OFFICER	55,000.00			55,000.00	4,225.97	4,225.97	7.68%	50,774.03		50,774.03
01-5047-131-	TAX ANALYSTS	107,000.00			107,000.00	15,917.24	15,917.24	14.88%	91,082.76		91,082.76
01-5047-142-	TAX ADMINISTRATOR	77,000.00			77,000.00	5,910.74	5,910.74	7.68%	71,089.26		71,089.26
01-5047-167-	TAX ADMINISTRATIVE ASSISTANT	106,000.00			106,000.00				106,000.00		106,000.00
01-5047-338-	COMPUTER MAINTENANCE & SUPPORT	20,000.00			20,000.00	716.30	716.30	3.58%	19,283.70		19,283.70
01-5047-445-	OFFICE SUPPLIES	12,000.00			12,000.00	647.64	647.64	5.40%	11,352.36		11,352.36
01-5047-563-	POSTAGE	30,000.00			30,000.00	1,000.00	1,000.00	3.33%	29,000.00		29,000.00
01-5047-567-	TAX REFUNDS	150,000.00			150,000.00	12,575.78	12,575.78	8.38%	137,424.22	1,928.88	135,495.34
01-5047-567-002	INSURANCE PREMIUM REFUNDS	1,000.00			1,000.00				1,000.00		1,000.00
01-5047-573-	TELEPHONE	5,000.00			5,000.00	316.17	316.17	6.32%	4,683.83	183.01	4,500.82
01-5047-576-	TRAVEL & TRAINING	10,000.00			10,000.00	1,060.94	1,060.94	10.61%	8,939.06	1,052.94	7,886.12
01-5047-578-	UTILITIES	7,500.00			7,500.00	436.95	436.95	5.83%	7,063.05		7,063.05
01-5047-725-	OFFICE EQUIPMENT	10,000.00			10,000.00	5,052.90	5,052.90	50.53%	4,947.10		4,947.10
01-5060-101-	LAW LIBRARIAN	900.00			900.00	75.00	75.00	8.33%	825.00		825.00
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	570.00	570.00	2.85%	19,430.00		19,430.00
01-5065-194-	TABULATORS	6,000.00			6,000.00				6,000.00		6,000.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5065-302-	ADVERTISING	8,000.00			8,000.00				8,000.00		8,000.00
01-5065-347-	POLLING PLACES, RENTAL	5,000.00			5,000.00				5,000.00		5,000.00
01-5065-565-	ELECTION EXPENSES	120,000.00			120,000.00	4,668.62	4,668.62	3.89%	115,331.38	120.00	115,211.38
01-5070-105-	PLANNING AND ZONING ADMIN ASST	46,000.00			46,000.00	3,521.84	3,521.84	7.66%	42,478.16		42,478.16
01-5070-106-	ENFORCEMENT OFFICER	58,000.00			58,000.00	4,386.92	4,386.92	7.56%	53,613.08		53,613.08
01-5070-107-	DIRECTOR SALARY	78,000.00			78,000.00	5,983.08	5,983.08	7.67%	72,016.92		72,016.92
01-5070-165-	TECHNICIAN SALARY	60,300.00			60,300.00	4,635.80	4,635.80	7.69%	55,664.20		55,664.20
01-5070-185-	PLANNING AND ZONING INSPECTOR	58,000.00			58,000.00	4,418.32	4,418.32	7.62%	53,581.68		53,581.68
01-5070-185-001	COUNTY ENGINEER	42,000.00			42,000.00	2,375.00	2,375.00	5.65%	39,625.00		39,625.00
01-5070-210-	COMMITTEE & BOARD - EXP, TRAINING, INS	60,000.00			60,000.00	593.21	593.21	0.99%	59,406.79	184.96	59,221.83
01-5070-302-	ADVERTISING	10,000.00			10,000.00				10,000.00	752.00	9,248.00
01-5070-309-	PLANNING CONSULTANTS	7,500.00			7,500.00				7,500.00		7,500.00
01-5070-323-	ENGINEERING SERVICES	17,500.00			17,500.00				17,500.00		17,500.00
01-5070-332-	LEGAL FEES	100,000.00			100,000.00				100,000.00	3,745.40	96,254.60
01-5070-338-	COMPUTER MAINTENANCE	12,000.00			12,000.00	726.00	726.00	6.05%	11,274.00		11,274.00
01-5070-340-	FUEL, VEHICLE MAINTENANCE	7,500.00			7,500.00				7,500.00		7,500.00
01-5070-398-	STORM WATER MANAGEMENT	10,000.00			10,000.00				10,000.00		10,000.00
01-5070-398-002	STORM WATER REPAIRS (DRAINS AND GRATES)	50,000.00			50,000.00				50,000.00	147.00	49,853.00
01-5070-399-	TRANSCRIPTS & SUBSCRIPTIONS	20,000.00			20,000.00				20,000.00		20,000.00
01-5070-445-	OFFICE SUPPLIES	10,000.00			10,000.00	49.58	49.58	0.50%	9,950.42		9,950.42
01-5070-481-	UNIFORMS	4,000.00			4,000.00				4,000.00		4,000.00
01-5070-563-	POSTAGE	10,000.00			10,000.00	400.00	400.00	4.00%	9,600.00		9,600.00
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	218.78	218.78	3.65%	5,781.22	161.47	5,619.75
01-5070-576-	TRAVEL & TRAINING	5,000.00			5,000.00	478.44	478.44	9.57%	4,521.56		4,521.56
01-5070-578-	UTILITIES	4,500.00			4,500.00	210.44	210.44	4.68%	4,289.56		4,289.56
01-5070-723-	NEW EQUIPMENT	17,000.00			17,000.00				17,000.00		17,000.00
01-5070-725-	OFFICE EQUIPMENT	10,000.00			10,000.00				10,000.00		10,000.00
01-5075-548-	ECONOMIC DEVELOPMENT PROJECT SUPPORT	370,000.00			370,000.00				370,000.00		370,000.00
01-5080-175-	CUSTODIAN SALARIES	130,000.00			130,000.00	9,643.99	9,643.99	7.42%	120,356.01		120,356.01
01-5080-302-	ADVERTISING	500.00			500.00				500.00		500.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5080-411-	CUSTODIAL SUPPLIES COURTHOUSE	18,000.00			18,000.00				18,000.00	3.00	17,997.00
01-5080-481-	UNIFORMS	3,750.00			3,750.00				3,750.00		3,750.00
01-5080-548-	COURTHOUSE RENOVATION PROJECTS	100,000.00			100,000.00				100,000.00		100,000.00
01-5080-563-	POSTAGE	22,500.00			22,500.00	600.00	600.00	2.67%	21,900.00		21,900.00
01-5080-570-	AOC RENEWALS & REPAIRS	25,000.00			25,000.00				25,000.00	6,270.00	18,730.00
01-5080-571-	COURTHOUSE GENERAL MAINTENANCE	50,000.00			50,000.00	693.70	693.70	1.39%	49,306.30	2,943.65	46,362.65
01-5080-573-	COURTHOUSE MAINTENANCE TELEPHONE	3,000.00			3,000.00	148.62	148.62	4.95%	2,851.38	22.39	2,828.99
01-5080-576-	FUEL & TRAINING	8,500.00			8,500.00	306.42	306.42	3.60%	8,193.58		8,193.58
01-5080-578-	COURTHOUSE UTILITIES	50,000.00			50,000.00	2,776.27	2,776.27	5.55%	47,223.73		47,223.73
01-5080-723-	MOTOR VEHICLE	50,000.00			50,000.00				50,000.00		50,000.00
01-5081-411-	CUSTODIAL SUPPLIES ANNEX	8,000.00			8,000.00				8,000.00	405.91	7,594.09
01-5081-571-	BUILDING MAINTENANCE ANNEX	200,000.00			200,000.00				200,000.00	1,432.84	198,567.16
01-5081-573-	TELEPHONE, INTERNET ANNEX	9,000.00			9,000.00	505.92	505.92	5.62%	8,494.08	220.63	8,273.45
01-5081-578-	UTILITIES ANNEX	35,000.00			35,000.00	2,466.87	2,466.87	7.05%	32,533.13		32,533.13
01-5085-105-	GENERAL MAINTENANCE EMPLOYEE	188,000.00			188,000.00	7,442.79	7,442.79	3.96%	180,557.21		180,557.21
01-5085-107-	FACILITIES MANAGER	75,000.00			75,000.00	5,378.97	5,378.97	7.17%	69,621.03		69,621.03
01-5085-145-	MAINTENANCE SUPERVISOR	61,000.00			61,000.00	4,811.57	4,811.57	7.89%	56,188.43		56,188.43
01-5085-175-	CUSTODIAL SUPERVISOR	57,000.00			57,000.00	5,284.59	5,284.59	9.27%	51,715.41		51,715.41
01-5085-338-	COMPUTER MAINTENANCE	5,000.00			5,000.00	278.60	278.60	5.57%	4,721.40		4,721.40
01-5085-340-	VEHICLE MAINTENANCE & REPAIR	5,000.00			5,000.00				5,000.00		5,000.00
01-5085-429-	FUEL	14,000.00			14,000.00	146.61	146.61	1.05%	13,853.39	55.99	13,797.40
01-5085-441-	MACHINERY, EQUIPMENT & SUPPLIES	7,000.00			7,000.00				7,000.00	702.57	6,297.43
01-5085-481-	UNIFORMS	4,500.00			4,500.00				4,500.00		4,500.00
01-5085-571-003	OLD JAIL RENOVATION	10,000.00			10,000.00				10,000.00	4,399.00	5,601.00
01-5085-573-	TELEPHONE	5,000.00			5,000.00	276.09	276.09	5.52%	4,723.91	176.22	4,547.69
01-5085-578-	MAINTENANCE UTILITIES	5,000.00			5,000.00	152.46	152.46	3.05%	4,847.54		4,847.54
01-5085-588-	EQUIPMENT REPAIR	5,000.00			5,000.00				5,000.00		5,000.00
01-5085-723-	MOTOR VEHICLE	60,000.00			60,000.00				60,000.00		60,000.00
01-5085-739-	NEW EQUIPMENT	7,000.00			7,000.00	33.81	33.81	0.48%	6,966.19		6,966.19
01-5086-334-	RENEWALS & REPAIRS - MISC. BUILDINGS	500,000.00			500,000.00	4,691.16	4,691.16	0.94%	495,308.84	8,527.47	486,781.37
01-5086-338-	COMPUTER SERVER MAINTENANCE GENERAL DEPARTI	5,000.00			5,000.00	200.00	200.00	4.00%	4,800.00		4,800.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

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Fund: All Funds Dept: All Departments
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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5086-364-002	COMMONWEALTH ATTORNEY RENTAL	36,465.00			36,465.00	9,116.25	9,116.25	25.00%	27,348.75		27,348.75
01-5086-364-003	JUDGE SPACE RENTAL PAYMENT	42,000.00			42,000.00	10,500.00	10,500.00	25.00%	31,500.00	28.00	31,472.00
01-5086-405-	MAINTENANCE OF PARKING LOTS	215,000.00			215,000.00				215,000.00		215,000.00
01-5086-411-	CUSTODIAL SUPPLIES MISC BLDGS	7,000.00			7,000.00				7,000.00	794.54	6,205.46
01-5086-572-	COUNTY BUILDING RENTAL SALES AND USE TAX DISB	1,000.00			1,000.00	259.94	259.94	25.99%	740.06		740.06
01-5086-578-	UTILITIES - MISCELLANEOUS BUILDINGS	120,000.00			120,000.00	9,603.84	9,603.84	8.00%	110,396.16		110,396.16
01-5102-314-	JUVENILE DETENTION	20,000.00			20,000.00				20,000.00		20,000.00
01-5125-107-	SAFETY DIRECTOR	60,000.00			60,000.00	4,580.80	4,580.80	7.63%	55,419.20		55,419.20
01-5125-429-	FUEL	1,500.00			1,500.00				1,500.00		1,500.00
01-5125-441-	EQUIPMENT	5,000.00			5,000.00				5,000.00	153.68	4,846.32
01-5125-445-	OFFICE SUPPLIES	2,500.00			2,500.00				2,500.00		2,500.00
01-5125-576-	TRAVEL & TRAINING	2,000.00			2,000.00				2,000.00	76.00	1,924.00
01-5130-348-001	JESSAMINE COUNTY FIRE & RESCUE	59,000.00			59,000.00				59,000.00		59,000.00
01-5130-348-002	WILMORE FIRE & RESCUE	2,500.00			2,500.00				2,500.00		2,500.00
01-5130-348-003	BLUEGRASS EMERGENCY RESPONSE TEAM	1,400.00			1,400.00	1,400.00	1,400.00	100.00%			
01-5135-105-	EMA ASSISTANT	30,000.00			30,000.00	2,625.08	2,625.08	8.75%	27,374.92		27,374.92
01-5135-106-	EMA DEPUTY	71,000.00			71,000.00	5,409.60	5,409.60	7.62%	65,590.40		65,590.40
01-5135-107-	EMA DIRECTOR	50,000.00			50,000.00	4,418.48	4,418.48	8.84%	45,581.52		45,581.52
01-5135-340-	EMA FUEL, MAINT	10,000.00			10,000.00	790.43	790.43	7.90%	9,209.57		9,209.57
01-5135-420-	EMA MATERIALS & SUPPLIES	2,000.00			2,000.00	206.89	206.89	10.34%	1,793.11		1,793.11
01-5135-573-	EMA TELEPHONE	7,500.00			7,500.00	875.66	875.66	11.68%	6,624.34	101.16	6,523.18
01-5135-576-	EMA TRAVEL / TRAINING	2,500.00			2,500.00				2,500.00		2,500.00
01-5135-578-	EMA UTILITIES	7,000.00			7,000.00	408.28	408.28	5.83%	6,591.72		6,591.72
01-5135-588-	SIREN MAINTENANCE	7,500.00			7,500.00	490.93	490.93	6.55%	7,009.07		7,009.07
01-5135-739-	EMA NEW EQUIPMENT	135,000.00			135,000.00	614.50	614.50	0.46%	134,385.50		134,385.50
01-5150-513-	FOREST FIRE PROTECTION	504.00			504.00				504.00		504.00
01-5175-903-	PUBLIC ADVOCACY PROGRAM HB338	6,700.00			6,700.00				6,700.00		6,700.00
01-5205-106-	ANIMAL SHELTER KENNEL TECHNICIANS	210,000.00			210,000.00	14,633.69	14,633.69	6.97%	195,366.31		195,366.31
01-5205-107-	ANIMAL SHELTER DIRECTOR	64,000.00			64,000.00	5,441.14	5,441.14	8.50%	58,558.86		58,558.86
01-5205-172-	ANIMAL CONTROL OFFICERS	206,000.00			206,000.00	12,447.00	12,447.00	6.04%	193,553.00		193,553.00
01-5205-302-	ADVERTISING	1,000.00			1,000.00				1,000.00		1,000.00

Appropriation Condition Report

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Fund: All Funds Dept: All Departments
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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5205-338-	COMPUTER MAINTENANCE	20,000.00			20,000.00	871.90	871.90	4.36%	19,128.10		19,128.10
01-5205-340-	VEHICLE - MAINTENANCE & REPAIR	7,000.00			7,000.00	935.70	935.70	13.37%	6,064.30	651.66	5,412.64
01-5205-402-	KENNELSUPPLIES (MEDICAL TREATMENT)	60,000.00			60,000.00	3,842.81	3,842.81	6.40%	56,157.19		56,157.19
01-5205-403-	ANIMAL CARE (FOOD, SUPPLIES)	20,000.00			20,000.00	251.98	251.98	1.26%	19,748.02	457.02	19,291.00
01-5205-411-	CLEANING SUPPLIES	10,000.00			10,000.00	428.49	428.49	4.28%	9,571.51	3,392.30	6,179.21
01-5205-429-	FUEL	15,000.00			15,000.00	583.75	583.75	3.89%	14,416.25		14,416.25
01-5205-445-	OFFICE SUPPLIES	10,000.00			10,000.00	757.70	757.70	7.58%	9,242.30	2,589.37	6,652.93
01-5205-446-	DONATION PURCHASES	15,000.00			15,000.00				15,000.00		15,000.00
01-5205-481-	UNIFORMS	7,500.00			7,500.00	418.00	418.00	5.57%	7,082.00		7,082.00
01-5205-549-	EMPLOYEE MEDICAL SERVICES	2,000.00			2,000.00	75.00	75.00	3.75%	1,925.00		1,925.00
01-5205-550-	ANIMAL MEDICAL SUPPLIES	50,000.00			50,000.00	563.31	563.31	1.13%	49,436.69	1,587.32	47,849.37
01-5205-571-	BUILDING REPAIRS	35,000.00			35,000.00	240.00	240.00	0.69%	34,760.00	405.60	34,354.40
01-5205-572-	SALES AND USE TAX DISBURSEMENT	3,000.00			3,000.00	706.56	706.56	23.55%	2,293.44		2,293.44
01-5205-573-	TELEPHONE, SECURITY, INTERNET	20,000.00			20,000.00	120.00	120.00	0.60%	19,880.00		19,880.00
01-5205-576-	TRAVEL & TRAINING	6,000.00			6,000.00	885.10	885.10	14.75%	5,114.90		5,114.90
01-5205-578-	UTILITIES	35,000.00			35,000.00	2,993.38	2,993.38	8.55%	32,006.62		32,006.62
01-5205-595-	COMMUNITY EDUCATION	3,000.00			3,000.00				3,000.00		3,000.00
01-5205-723-	MOTOR VEHICLE	82,000.00			82,000.00				82,000.00		82,000.00
01-5205-739-	NEW EQUIPMENT	18,000.00			18,000.00				18,000.00		18,000.00
01-5212-315-	FARM ANIMAL CARCASS DISPOSAL	60,000.00			60,000.00				60,000.00		60,000.00
01-5215-105-	ENVIRONMENTAL SERVICES DIRECTOR	65,000.00			65,000.00	5,029.37	5,029.37	7.74%	59,970.63		59,970.63
01-5215-153-	EQUIPMENT OPERATOR	146,000.00			146,000.00	11,571.99	11,571.99	7.93%	134,428.01		134,428.01
01-5215-302-	ADVERTISING	5,000.00			5,000.00				5,000.00		5,000.00
01-5215-338-	COMPUTER MAINTENANCE	4,000.00			4,000.00	221.60	221.60	5.54%	3,778.40		3,778.40
01-5215-340-	VEHICLE MAINTENANCE & REPAIR	3,000.00			3,000.00				3,000.00	6.19	2,993.81
01-5215-366-001	SOLID WASTE	1,500,000.00			1,500,000.00	58,195.12	58,195.12	3.88%	1,441,804.88	67,456.21	1,374,348.67
01-5215-366-002	CLEANUP-SOLID WASTE	200,000.00			200,000.00				200,000.00		200,000.00
01-5215-366-003	HOUSEHOLD HAZARDOUS WASTE CLEANUP	32,000.00			32,000.00				32,000.00		32,000.00
01-5215-398-002	RECYCLING DISPOSAL COST	5,000.00			5,000.00				5,000.00		5,000.00
01-5215-411-	CUSTODIAL SUPPLIES	2,000.00			2,000.00				2,000.00		2,000.00
01-5215-429-	FUEL	6,000.00			6,000.00	727.95	727.95	12.13%	5,272.05		5,272.05

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5215-441-	EQUIPMENT & SUPPLIES	2,500.00			2,500.00				2,500.00	73.07	2,426.93
01-5215-445-	OFFICE SUPPLIES	2,500.00			2,500.00				2,500.00		2,500.00
01-5215-481-	UNIFORMS	3,000.00			3,000.00				3,000.00		3,000.00
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	579.95	579.95	1.16%	49,420.05	812.70	48,607.35
01-5215-573-	TELEPHONE, INTERNET	5,000.00			5,000.00	196.87	196.87	3.94%	4,803.13	260.52	4,542.61
01-5215-576-	TRAVEL & TRAINING	2,000.00			2,000.00				2,000.00		2,000.00
01-5215-578-	UTILITIES	10,000.00			10,000.00	516.99	516.99	5.17%	9,483.01		9,483.01
01-5215-588-	EQUIPMENT MAINTENANCE	15,000.00			15,000.00				15,000.00		15,000.00
01-5215-739-	NEW EQUIPMENT	100,000.00			100,000.00				100,000.00		100,000.00
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	40,000.00			40,000.00				40,000.00		40,000.00
01-5315-348-002	RESOURCE OFFICER	241,000.00			241,000.00				241,000.00		241,000.00
01-5330-332-	INDIGENT LEGAL FEES, EVALUATIONS	28,000.00			28,000.00				28,000.00	1,336.00	26,664.00
01-5330-344-	PAUPER BURIALS & INDIGENT FUNERALS	20,000.00			20,000.00	2,185.00	2,185.00	10.93%	17,815.00		17,815.00
01-5330-515-	GENERAL CHARITY & WELFARE	2,000.00			2,000.00				2,000.00	1.00	1,999.00
01-5340-348-	COMMUNITY PROJECT SUPPORT	70,000.00			70,000.00	6,640.50	6,640.50	9.49%	63,359.50	1,729.00	61,630.50
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	140,000.00			140,000.00	13,121.00	13,121.00	9.37%	126,879.00		126,879.00
01-5401-107-	GROUNDS SUPERVISOR	54,000.00			54,000.00	4,565.66	4,565.66	8.45%	49,434.34		49,434.34
01-5401-338-	COMPUTER MAINTENANCE	1,400.00			1,400.00	56.60	56.60	4.04%	1,343.40	56.60	1,286.80
01-5401-340-	VEHICLE MAINTENANCE & REPAIR	2,500.00			2,500.00	6.17	6.17	0.25%	2,493.83	464.79	2,029.04
01-5401-429-	FUEL	6,000.00			6,000.00	1,053.25	1,053.25	17.55%	4,946.75		4,946.75
01-5401-441-	MACHINERY, EQUIPMENT, & SUPPLIES	3,000.00			3,000.00	84.15	84.15	2.81%	2,915.85	295.80	2,620.05
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	549.50	549.50	24.42%	1,700.50		1,700.50
01-5401-549-	EMPLOYEE MEDICAL EXPENSES	100.00			100.00				100.00		100.00
01-5401-571-001	BLDG MAINT/REPAIR - KING, LUDWIG,LUDDY	50,000.00			50,000.00	1,758.73	1,758.73	3.52%	48,241.27	898.61	47,342.66
01-5401-571-002	BLDG MAINTENANCE/REPAIR - HIGH BRIDGE	100,000.00			100,000.00	285.00	285.00	0.29%	99,715.00	1,768.07	97,946.93
01-5401-571-003	MAINTENANCE/REPAIR - BOAT RAMP	50,000.00			50,000.00				50,000.00		50,000.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-5401-571-004	MAINTENANCE/REPAIR - LOCKS/DAMS	500.00			500.00				500.00		500.00
01-5401-573-	TELEPHONE	3,000.00			3,000.00	195.84	195.84	6.53%	2,804.16	145.84	2,658.32
01-5401-578-001	UTILITIES - LUDWIG	5,000.00			5,000.00	175.85	175.85	3.52%	4,824.15		4,824.15
01-5401-578-002	UTILITIES - HIGHBRIDGE	6,500.00			6,500.00	463.76	463.76	7.13%	6,036.24		6,036.24
01-5401-588-	EQUIPMENT MAINTENANCE	5,000.00			5,000.00	654.10	654.10	13.08%	4,345.90	880.45	3,465.45
01-5401-739-	NEW EQUIPMENT	15,000.00			15,000.00				15,000.00		15,000.00
01-5405-348-001	NICHOLASVILLE/JESSAMINE COUNTY PARKS & RECRE	1,643,137.00			1,643,137.00	821,568.50	821,568.50	50.00%	821,568.50		821,568.50
01-5405-348-003	WILMORE PARKS & RECREATION	20,000.00			20,000.00				20,000.00		20,000.00
01-5405-348-004	EAST/WEST BICYCLE/PEDESTRIAN PROJECT	157,588.00			157,588.00				157,588.00		157,588.00
01-5405-348-005	JCFC SPECIAL EVENTS	100,000.00			100,000.00	1,750.12	1,750.12	1.75%	98,249.88	1,561.55	96,688.33
01-5405-348-008	BLUEGRASS COMMUNITY ACTION	1,000.00			1,000.00				1,000.00		1,000.00
01-5405-398-	CONTRACTED SERVICES - POOL OPERATIONS	160,000.00		300.00	160,300.00	160,229.91	160,229.91	99.96%	70.09	160,000.00	(159,929.91)
01-5405-429-	CITY/COUNTY PARK FUEL (REIMBURSED)	20,000.00			20,000.00	2,477.71	2,477.71	12.39%	17,522.29		17,522.29
01-5405-509-	FAIRBOARD	10,000.00			10,000.00				10,000.00		10,000.00
01-5405-571-	POOL REPAIRS	150,000.00			150,000.00				150,000.00		150,000.00
01-5420-348-	TOURISM & CONVENTIONS	35,000.00			35,000.00				35,000.00		35,000.00
01-5420-566-	TRANSIENT TAX REIMBURSEMENT	30,000.00			30,000.00	38,161.32	38,161.32	127.20%	(8,161.32)		(8,161.32)
01-6400-145-	FLEET SUPERVISOR	83,000.00			83,000.00	5,838.48	5,838.48	7.03%	77,161.52		77,161.52
01-6400-147-	FLEET ASSISTANT I	73,000.00			73,000.00	5,166.19	5,166.19	7.08%	67,833.81		67,833.81
01-6400-147-001	FLEET ASSISTANT II	55,000.00			55,000.00	3,976.00	3,976.00	7.23%	51,024.00		51,024.00
01-6400-340-	VEHICLE MAINTENANCE & REPAIR	3,500.00			3,500.00	225.88	225.88	6.45%	3,274.12		3,274.12
01-6400-429-	FUEL	4,500.00			4,500.00	260.78	260.78	5.80%	4,239.22	7.42	4,231.80
01-6400-441-	MACHINERY, EQUIPMENT, & SUPPLIES	8,000.00			8,000.00	15.38	15.38	0.19%	7,984.62	7,136.62	848.00
01-6400-481-	UNIFORMS	9,000.00			9,000.00	111.28	111.28	1.24%	8,888.72		8,888.72
01-6400-573-	TELEPHONE	2,000.00			2,000.00	120.00	120.00	6.00%	1,880.00		1,880.00
01-6400-576-	FLEET TRAINING	3,000.00			3,000.00				3,000.00	474.99	2,525.01
01-6400-588-	EQUIPMENT REPAIRS	10,000.00			10,000.00				10,000.00		10,000.00
01-6400-739-	NEW EQUIPMENT	161,000.00			161,000.00	14,713.20	14,713.20	9.14%	146,286.80		146,286.80
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%			
01-7700-602-	KACO LEASING TRUST PRINCIPAL	100,000.00			100,000.00				100,000.00		100,000.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-7700-602-002	COUNTY CLERK PRINCIPAL	250,000.00			250,000.00				250,000.00		250,000.00
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	714.00	714.00	0.24%	299,286.00		299,286.00
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	100,000.00			100,000.00				100,000.00		100,000.00
01-7700-606-002	COUNTY CLERK INTEREST	10,000.00			10,000.00				10,000.00		10,000.00
01-7700-606-003	DETENTION CENTER INTEREST	12,480.00			12,480.00				12,480.00		12,480.00
01-7700-606-004	COURTHOUSE HVAC INTEREST	22,300.00			22,300.00				22,300.00		22,300.00
01-7700-606-005	EMS NORTH STATION INTEREST	22,300.00			22,300.00				22,300.00		22,300.00
01-8001-185-	SPECIAL PROJECT COORDINATOR	20,000.00			20,000.00	1,234.63	1,234.63	6.17%	18,765.37		18,765.37
01-8001-742-	PREECE PARK RESTROOM/CONCESSION BUILDING	150,000.00			150,000.00	796.25	796.25	0.53%	149,203.75		149,203.75
01-8099-399-	BUDGET SOFTWARE PROJECT	20,000.00			20,000.00				20,000.00		20,000.00
01-8099-399-001	P.O SYSTEM PROJECT	25,000.00			25,000.00				25,000.00		25,000.00
01-8099-705-	CYBERSECURITY GRANT EXPENDITURES	31,400.00			31,400.00				31,400.00		31,400.00
01-8099-716-	JOHN PREECE PARK IMPROVEMENTS	215,000.00			215,000.00				215,000.00		215,000.00
01-8099-718-001	FAIRGROUNDS LIGHT PROJECT	50,000.00			50,000.00				50,000.00		50,000.00
01-8099-742-001	PSC PROJECT	20,000.00			20,000.00				20,000.00		20,000.00
01-8099-742-002	RECREATION CENTER PROJECT	800,000.00			800,000.00	296,871.00	296,871.00	37.11%	503,129.00		503,129.00
01-9100-307-	AUDITING SERVICES	75,000.00			75,000.00				75,000.00		75,000.00
01-9100-399-	HR CONSULTANT COST	25,000.00			25,000.00				25,000.00	1,000.00	24,000.00
01-9100-399-001	TIME CLOCK	11,500.00			11,500.00				11,500.00		11,500.00
01-9100-399-002	PERSONNEL POLICY REVISIONS	100.00			100.00				100.00		100.00
01-9100-503-	BANK ERRORS & CHARGES	1,000.00			1,000.00	100.05	100.05	10.01%	899.95		899.95
01-9100-521-	INSURANCE PREMIUMS - KALF (KACO)	920,999.00			920,999.00	898,544.79	898,544.79	97.56%	22,454.21		22,454.21
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
01-9100-553-	ADC 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
01-9100-566-	INSURANCE CLAIMS	60,000.00			60,000.00				60,000.00		60,000.00
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				1,000.00		1,000.00

Appropriation Condition Report

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Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				General Fund							
01-9100-902-	PCORI FEES	1,000.00			1,000.00	1,235.32	1,235.32	123.53%	(235.32)		(235.32)
01-9200-999-	RESERVE FOR TRANSFERS	22,216,208.43		(300.00)	22,215,908.43				22,215,908.43		22,215,908.43
01-9400-189-	SICK PAY BENEFITS	45,000.00			45,000.00				45,000.00		45,000.00
01-9400-201-	FICA	650,000.00			650,000.00	50,175.18	50,175.18	7.72%	599,824.82		599,824.82
01-9400-202-	RETIREMENT	1,531,000.00			1,531,000.00	53,624.70	53,624.70	3.50%	1,477,375.30	107.19	1,477,268.11
01-9400-202-002	RETIREMENT-HAZARDOUS	875,000.00			875,000.00				875,000.00		875,000.00
01-9400-205-	EMPLOYEE HEALTH INSURANCE	159,650.00			159,650.00	10,827.03	10,827.03	6.78%	148,822.97		148,822.97
01-9400-208-	UNEMPLOYMENT INSURANCE	15,000.00			15,000.00				15,000.00		15,000.00
01-9400-209-	WORKERS COMP	518,619.00			518,619.00	513,432.81	513,432.81	99.00%	5,186.19		5,186.19
	Fund Totals	47,649,841.00			47,649,841.00	4,145,178.00	4,145,178.00	8.70%	43,504,663.00	370,067.34	43,134,595.66

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

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Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	83,983.00			83,983.00	8,033.75	8,033.75	9.57%	75,949.25		75,949.25
02-6103-105-	CREW CHIEF, SALARY	62,000.00			62,000.00	5,415.60	5,415.60	8.73%	56,584.40		56,584.40
02-6105-143-	ROAD LABORERS	48,000.00			48,000.00	4,316.69	4,316.69	8.99%	43,683.31		43,683.31
02-6105-151-	HEAVY EQUIPMENT OPERATOR	110,000.00			110,000.00	9,528.26	9,528.26	8.66%	100,471.74		100,471.74
02-6105-153-	LIGHT EQUIPMENT OPERATOR	152,000.00			152,000.00	4,312.96	4,312.96	2.84%	147,687.04		147,687.04
02-6105-159-	DISPATCHER, SALARY	46,000.00			46,000.00	3,626.52	3,626.52	7.88%	42,373.48		42,373.48
02-6105-302-	ADVERTISING	1,000.00			1,000.00				1,000.00		1,000.00
02-6105-338-	COMPUTER MAINTENANCE	9,000.00			9,000.00	477.40	477.40	5.30%	8,522.60	477.40	8,045.20
02-6105-399-	CONTRACTED SERVICES	450,000.00			450,000.00				450,000.00		450,000.00
02-6105-405-	ASPHALT	1,050,000.00			1,050,000.00				1,050,000.00	62,658.92	987,341.08
02-6105-409-	GRAVEL/WINTER & MISC. USES	5,000.00		3,200.00	8,200.00	6,560.00	6,560.00	80.00%	1,640.00	4,493.96	(2,853.96)
02-6105-411-	CUSTODIAL SUPPLIES	3,000.00			3,000.00				3,000.00	375.41	2,624.59
02-6105-429-	FUEL PRODUCTS	45,000.00			45,000.00	2,875.23	2,875.23	6.39%	42,124.77		42,124.77
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				1,500.00	93.99	1,406.01
02-6105-447-	ROAD & GARAGE MATERIALS	20,000.00			20,000.00	6,150.15	6,150.15	30.75%	13,849.85	605.50	13,244.35
02-6105-469-	ROAD SIGNS	25,000.00			25,000.00				25,000.00	1,138.45	23,861.55
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				10,000.00	277.97	9,722.03
02-6105-549-	EMPLOYEE MEDICAL EXPENSE	2,000.00			2,000.00				2,000.00	85.00	1,915.00
02-6105-571-	BUILDING MAINTENANCE & REPAIRS	25,000.00			25,000.00	175.00	175.00	0.70%	24,825.00	324.72	24,500.28
02-6105-573-	TELEPHONE	9,000.00			9,000.00	435.32	435.32	4.84%	8,564.68		8,564.68
02-6105-576-	TRAVEL & TRAINING	10,000.00			10,000.00	40.00	40.00	0.40%	9,960.00	33.00	9,927.00
02-6105-578-	UTILITIES	20,000.00			20,000.00	884.81	884.81	4.42%	19,115.19	33.00	19,082.19
02-6105-588-	EQUIPMENT REPAIRS	60,000.00			60,000.00	2,183.31	2,183.31	3.64%	57,816.69	5,296.46	52,520.23
02-6105-731-	RIGHT OF WAY	10,000.00			10,000.00				10,000.00		10,000.00
02-6105-739-	NEW EQUIPMENT	325,000.00			325,000.00				325,000.00		325,000.00
02-8003-312-	BRIDGE, CULVERT CONSTRUCTION	300,000.00			300,000.00				300,000.00	38,750.00	261,250.00
02-9100-503-	BANK ERRORS/CHARGES	100.00			100.00				100.00		100.00
02-9200-999-	RESERVE FOR TRANSFERS	94,830.00		(3,200.00)	91,630.00				91,630.00		91,630.00

Appropriation Condition Report

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Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
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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	6,500.00			6,500.00				6,500.00		6,500.00
02-9400-201-	FICA	33,000.00			33,000.00	2,560.45	2,560.45	7.76%	30,439.55		30,439.55
02-9400-202-	RETIREMENT	80,000.00			80,000.00	6,141.25	6,141.25	7.68%	73,858.75		73,858.75
	Fund Totals	3,149,413.00			3,149,413.00	63,716.70	63,716.70	2.02%	3,085,696.30	114,643.78	2,971,052.52

Appropriation Condition Report

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Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	138,675.00			138,675.00	10,667.28	10,667.28	7.69%	128,007.72		128,007.72
03-5101-103-	DEPUTIES/MATRONS	2,540,000.00			2,540,000.00	169,053.57	169,053.57	6.66%	2,370,946.43		2,370,946.43
03-5101-105-	CHIEF ASSISTANT TO JAILER	95,000.00			95,000.00	14,800.48	14,800.48	15.58%	80,199.52		80,199.52
03-5101-212-	TRAINING FRINGE BENEFIT	5,303.00			5,303.00				5,303.00		5,303.00
03-5101-302-	ADVERTISING	500.00			500.00				500.00		500.00
03-5101-314-	ADULT CONTRACTS	45,000.00			45,000.00				45,000.00		45,000.00
03-5101-338-	COMPUTER MAINTENANCE	45,000.00			45,000.00	3,045.18	3,045.18	6.77%	41,954.82	859.99	41,094.83
03-5101-340-	VEHICLE MAINTENANCE AND REPAIR	7,500.00			7,500.00	132.00	132.00	1.76%	7,368.00	151.61	7,216.39
03-5101-343-	PRISONER MEDICAL SERVICES	375,000.00			375,000.00	29,127.11	29,127.11	7.77%	345,872.89		345,872.89
03-5101-346-	PEST CONTROL	5,000.00			5,000.00	175.00	175.00	3.50%	4,825.00	175.00	4,650.00
03-5101-365-	SERVICE CONTRACTS	20,000.00			20,000.00				20,000.00	575.09	19,424.91
03-5101-382-	DRUG TESTING EXPENSES	60,000.00			60,000.00	7,635.24	7,635.24	12.73%	52,364.76	284.24	52,080.52
03-5101-398-	HOME INCARCERATION MONITORING PROGRAM	40,000.00			40,000.00	3,063.75	3,063.75	7.66%	36,936.25		36,936.25
03-5101-411-	CUSTODIAL SUPPLIES	30,000.00			30,000.00				30,000.00	12,014.17	17,985.83
03-5101-425-	FOOD & SUPPLIES	350,000.00			350,000.00	20,127.64	20,127.64	5.75%	329,872.36	6,338.10	323,534.26
03-5101-429-	FUEL	30,000.00			30,000.00	1,670.54	1,670.54	5.57%	28,329.46	186.00	28,143.46
03-5101-437-	LINENS	5,500.00			5,500.00				5,500.00		5,500.00
03-5101-437-001	MATS	9,000.00			9,000.00				9,000.00		9,000.00
03-5101-445-	OFFICE SUPPLIES	10,000.00			10,000.00	166.78	166.78	1.67%	9,833.22	1,548.56	8,284.66
03-5101-453-	PRISONER HYGIENE	7,500.00			7,500.00	46.76	46.76	0.62%	7,453.24	2,831.96	4,621.28
03-5101-453-001	PROPERTY BAGS	7,000.00			7,000.00				7,000.00		7,000.00
03-5101-465-	PRISONER UNIFORMS	6,000.00			6,000.00				6,000.00	155.00	5,845.00
03-5101-468-	LITTER ABATEMENT SUPPLIES	5,000.00			5,000.00	359.28	359.28	7.19%	4,640.72	469.29	4,171.43
03-5101-481-	STAFF UNIFORMS	25,000.00			25,000.00	150.00	150.00	0.60%	24,850.00	101.69	24,748.31
03-5101-549-	EMPLOYEE MEDICAL SERVICES	2,000.00			2,000.00	140.00	140.00	7.00%	1,860.00		1,860.00
03-5101-551-	ASSOCIATION DUES	1,500.00			1,500.00				1,500.00		1,500.00
03-5101-567-	JAIL PROPERTY REFUNDS	1,000.00			1,000.00				1,000.00		1,000.00
03-5101-571-	BUILDING MAINTENANCE & REPAIRS	400,000.00			400,000.00	20,208.09	20,208.09	5.05%	379,791.91	2,260.74	377,531.17
03-5101-573-	TELEPHONE	15,000.00			15,000.00	1,056.55	1,056.55	7.04%	13,943.45		13,943.45
03-5101-576-	TRAVEL & TRAINING	10,000.00			10,000.00	5,924.26	5,924.26	59.24%	4,075.74	1,810.80	2,264.94
03-5101-578-	UTILITIES	145,000.00			145,000.00	8,363.84	8,363.84	5.77%	136,636.16		136,636.16

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Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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				15,000.00	2,278.96	12,721.04
03-5101-739-	NEW EQUIPMENT	30,000.00			30,000.00				30,000.00	7,843.74	22,156.26
03-9200-999-	RESERVE FOR TRANSFER	50,000.00			50,000.00				50,000.00		50,000.00
03-9400-189-	JAIL SICK PAY	27,500.00			27,500.00				27,500.00		27,500.00
03-9400-201-	FICA	174,000.00			174,000.00	14,465.03	14,465.03	8.31%	159,534.97		159,534.97
03-9400-202-	RETIREMENT	400,000.00			400,000.00	32,670.53	32,670.53	8.17%	367,329.47		367,329.47
	Fund Totals	5,132,978.00			5,132,978.00	343,048.91	343,048.91	6.68%	4,789,929.09	39,884.94	4,750,044.15

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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	212,500.00			212,500.00				212,500.00		212,500.00
04-5075-548-002	ECONOMIC DEVELOPMENT PAYMENT	87,500.00			87,500.00				87,500.00		87,500.00
04-5420-348-	CHAMBER OF COMMERCE	100.00			100.00				100.00		100.00
04-5420-348-002	JESSAMINE CO TRANSPORTATION TASK FORCE	100.00			100.00				100.00		100.00
04-9200-999-	RESERVE FOR TRANSFER	580,800.00			580,800.00				580,800.00		580,800.00
	Fund Totals	881,000.00			881,000.00				881,000.00		881,000.00

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From: July 1, 2026 To: July 31, 2026

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	306,000.00			306,000.00	36,791.50	36,791.50	12.02%	269,208.50		269,208.50
09-5133-137-	PARAMEDICS	1,071,000.00			1,071,000.00	115,793.30	115,793.30	10.81%	955,206.70		955,206.70
09-5140-105-	DEPUTY DIRECTOR	212,000.00			212,000.00	17,439.97	17,439.97	8.23%	194,560.03		194,560.03
09-5140-106-	CLINICAL MANAGER	25,000.00			25,000.00				25,000.00		25,000.00
09-5140-107-	EMS ADMINISTRATOR	128,000.00			128,000.00	9,371.42	9,371.42	7.32%	118,628.58		118,628.58
09-5140-117-	SERGEANT PARAMEDICS	984,000.00			984,000.00	34,118.36	34,118.36	3.47%	949,881.64		949,881.64
09-5140-137-	EMT SALARIES	1,416,000.00			1,416,000.00	73,418.49	73,418.49	5.18%	1,342,581.51		1,342,581.51
09-5140-137-001	EMT-A SALARIES	307,000.00			307,000.00	29,112.83	29,112.83	9.48%	277,887.17		277,887.17
09-5140-167-	CLERKS	44,000.00			44,000.00	3,317.18	3,317.18	7.54%	40,682.82		40,682.82
09-5140-302-	ADVERTISING	500.00			500.00				500.00		500.00
09-5140-309-	MEDICAL CONSULTANT	24,000.00			24,000.00	1,914.46	1,914.46	7.98%	22,085.54		22,085.54
09-5140-336-	MEDICAL EQUIPMENT - MAINT & REPAIR	30,000.00			30,000.00	6,262.50	6,262.50	20.88%	23,737.50		23,737.50
09-5140-338-	COMPUTER MAINTENANCE & SUPPORT	50,000.00			50,000.00	2,786.44	2,786.44	5.57%	47,213.56	5,202.80	42,010.76
09-5140-340-	VEHICLE MAINTENANCE & REPAIR	100,000.00			100,000.00	1,992.96	1,992.96	1.99%	98,007.04	7,863.21	90,143.83
09-5140-399-	CONTRACTED MEDICAL BILLINGS	225,000.00			225,000.00	15,460.36	15,460.36	6.87%	209,539.64		209,539.64
09-5140-411-	CUSTODIAL SUPPLIES	4,000.00			4,000.00				4,000.00	800.26	3,199.74
09-5140-429-	FUEL	125,000.00			125,000.00	10,113.31	10,113.31	8.09%	114,886.69	557.03	114,329.66
09-5140-445-	OFFICE SUPPLIES	5,000.00			5,000.00	1,120.62	1,120.62	22.41%	3,879.38	26.37	3,853.01
09-5140-481-	UNIFORMS	48,000.00			48,000.00	669.28	669.28	1.39%	47,330.72	2,894.59	44,436.13
09-5140-549-	EMPLOYEE MEDICAL SERVICES	18,000.00			18,000.00				18,000.00	630.00	17,370.00
09-5140-550-	MEDICAL SUPPLIES	250,000.00			250,000.00	18,170.19	18,170.19	7.27%	231,829.81	12,185.48	219,644.33
09-5140-551-	PROFESSIONAL MEMBERSHIPS	12,500.00			12,500.00				12,500.00		12,500.00
09-5140-563-	POSTAGE	1,000.00			1,000.00				1,000.00	80.85	919.15
09-5140-567-	MEDICAL REFUNDS	25,000.00			25,000.00	2,308.50	2,308.50	9.23%	22,691.50		22,691.50
09-5140-571-	BUILDING MAINTENANCE & REPAIRS	100,000.00			100,000.00	85.78	85.78	0.09%	99,914.22	822.54	99,091.68
09-5140-573-	EMS TELEPHONE	30,000.00			30,000.00	2,331.85	2,331.85	7.77%	27,668.15		27,668.15
09-5140-576-	TRAVEL & TRAINING	30,000.00			30,000.00				30,000.00	655.00	29,345.00
09-5140-578-	UTILITIES	40,000.00			40,000.00	2,089.85	2,089.85	5.22%	37,910.15		37,910.15
09-5140-590-	OFFICE EQUIPMENT MAINTENANCE	1,800.00			1,800.00				1,800.00	215.52	1,584.48
09-5140-591-	RADIO / REPAIRS	7,100.00			7,100.00				7,100.00		7,100.00

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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				Ambulance Fund							
09-5140-595-	COMMUNITY EDUCATION PROGRAM	3,000.00			3,000.00	1,198.99	1,198.99	39.97%	1,801.01	1,723.85	77.16
09-5140-723-	AMBULANCE REMOUNT										
09-5140-723-002	NEW VEHICLES AMBULANCE SERVICE	405,000.00			405,000.00				405,000.00		405,000.00
09-5140-725-	OFFICE EQUIPMENT	5,000.00			5,000.00				5,000.00		5,000.00
09-5140-739-	NEW MEDICAL EQUIPMENT	140,000.00			140,000.00	7,999.80	7,999.80	5.71%	132,000.20		132,000.20
09-5140-739-001	LEASED MEDICAL EQUIPMENT (STRYKER)	270,000.00			270,000.00				270,000.00		270,000.00
09-5140-739-002	MOBILE CAD	10,500.00			10,500.00				10,500.00		10,500.00
09-5140-902-	HBE PROVIDER COST	150,000.00			150,000.00	12,089.00	12,089.00	8.06%	137,911.00		137,911.00
09-5140-902-001	ASPP PROVIDER COST (PCG)	62,700.00			62,700.00				62,700.00		62,700.00
09-5140-902-002	IGT	100,000.00			100,000.00				100,000.00		100,000.00
09-9200-999-	RESERVE FOR TRANSFERS	48,000.00			48,000.00				48,000.00		48,000.00
09-9400-189-	SICK PAY BENEFIT	27,000.00			27,000.00				27,000.00		27,000.00
09-9400-201-	FICA	345,000.00			345,000.00	23,996.72	23,996.72	6.96%	321,003.28		321,003.28
09-9400-202-	RETIREMENT	22,000.00			22,000.00	10,117.94	10,117.94	45.99%	11,882.06		11,882.06
09-9400-202-002	RETIREMENT - HAZARDOUS	1,608,000.00			1,608,000.00	100,191.40	100,191.40	6.23%	1,507,808.60		1,507,808.60
	Fund Totals	8,816,100.00			8,816,100.00	540,263.00	540,263.00	6.13%	8,275,837.00	33,657.50	8,242,179.50

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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	363,000.00			363,000.00				363,000.00		363,000.00
21-7100-605-	BOND INTEREST PAYMENTS	56,400.00			56,400.00				56,400.00		56,400.00
21-9100-503-	BANK ERRORS/CHARGES	25.00			25.00				25.00		25.00
21-9200-999-	RESERVE FOR TRANSFERS	40,000.00			40,000.00				40,000.00		40,000.00
	Fund Totals	459,425.00			459,425.00				459,425.00		459,425.00

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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	56,000.00			56,000.00	4,273.60	4,273.60	7.63%	51,726.40		51,726.40
74-5232-333-	SOFTWARE/HARDWARE MAINTENANCE	5,500.00			5,500.00				5,500.00		5,500.00
74-5232-445-	OFFICE SUPPLIES	2,000.00			2,000.00				2,000.00		2,000.00
74-5232-576-	TRAVEL & TRAINING	40,000.00			40,000.00				40,000.00	35,000.00	5,000.00
74-5232-717-	LAW ENFORCEMENT EQUIPMENT	5,000.00			5,000.00				5,000.00		5,000.00
74-5232-723-	NEW EQUIPMENT	18,000.00			18,000.00				18,000.00		18,000.00
74-5232-725-	OFFICE EQUIPMENT	3,500.00			3,500.00	295.30	295.30	8.44%	3,204.70		3,204.70
74-9200-999-	RESERVE FOR TRANFERS	600,600.00			600,600.00				600,600.00		600,600.00
74-9400-201-	FICA	9,900.00			9,900.00	310.42	310.42	3.14%	9,589.58		9,589.58
74-9400-202-	RETIREMENT-NHAZ	23,500.00			23,500.00	744.88	744.88	3.17%	22,755.12		22,755.12
	Fund Totals	834,000.00			834,000.00	5,624.20	5,624.20	0.67%	828,375.80	35,000.00	793,375.80

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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-	VOID CHECK										
75-5145-105-	E-911 SENIOR SUPERVISOR - CMRS	84,000.00			84,000.00	6,031.25	6,031.25	7.18%	77,968.75		77,968.75
75-5145-106-	DISPATCHERS - SUPERVISORS - CMRS	316,000.00			316,000.00	20,945.35	20,945.35	6.63%	295,054.65		295,054.65
75-5145-107-	E-911 COORDINATOR - CMRS	87,000.00			87,000.00	7,555.55	7,555.55	8.68%	79,444.45		79,444.45
75-5145-131-	CJIS SPECIALIST (CRIMINAL JUSTICE INFO SYSTEMS)	62,000.00			62,000.00				62,000.00		62,000.00
75-5145-159-	DISPATCHERS	910,000.00			910,000.00	73,924.46	73,924.46	8.12%	836,075.54		836,075.54
75-5145-167-	ADMINISTRATIVE ASSISTANT	48,000.00			48,000.00	3,289.60	3,289.60	6.85%	44,710.40		44,710.40
75-5145-169-	E-911 TELECOMMUNICATOR/CTO	72,000.00			72,000.00	5,505.05	5,505.05	7.65%	66,494.95		66,494.95
75-5145-175-	CUSTODIAL PERSONNEL	22,000.00			22,000.00	190.24	190.24	0.86%	21,809.76		21,809.76
75-5145-185-	E-911 MAPPING COORDINATOR	72,000.00			72,000.00	5,767.05	5,767.05	8.01%	66,232.95		66,232.95
75-5145-302-	ADVERTISING	800.00			800.00				800.00		800.00
75-5145-338-	COMPUTER MAINTENANCE	305,500.00			305,500.00	2,950.70	2,950.70	0.97%	302,549.30	15,502.50	287,046.80
75-5145-340-	VEHICLE MAINTENANCE	6,000.00			6,000.00	28.00	28.00	0.47%	5,972.00	38.00	5,934.00
75-5145-398-	E-911 TELEPHONE EXPENSES	80,000.00			80,000.00	9,289.70	9,289.70	11.61%	70,710.30	2,607.25	68,103.05
75-5145-411-	CUSTODIAL SUPPLIES	5,000.00			5,000.00	194.52	194.52	3.89%	4,805.48		4,805.48
75-5145-429-	FUEL	2,500.00			2,500.00	208.66	208.66	8.35%	2,291.34		2,291.34
75-5145-445-	OFFICE SUPPLIES	6,200.00			6,200.00	291.95	291.95	4.71%	5,908.05	70.12	5,837.93
75-5145-446-	ECC EXPENDITURES (WILMORE)	10,000.00			10,000.00	136.51	136.51	1.37%	9,863.49	195.09	9,668.40
75-5145-481-	UNIFORMS	6,500.00			6,500.00				6,500.00		6,500.00
75-5145-545-	MAPPING & ADDRESSING	17,500.00			17,500.00				17,500.00		17,500.00
75-5145-549-	EMPLOYEE MEDICAL SERVICES	2,000.00			2,000.00				2,000.00		2,000.00
75-5145-551-	PROFESSIONAL MEMBERSHIPS	1,600.00			1,600.00				1,600.00		1,600.00
75-5145-571-	911 BUILDING REPAIRS	10,000.00			10,000.00				10,000.00	102.16	9,897.84
75-5145-573-	TELEPHONE	28,000.00			28,000.00	2,019.69	2,019.69	7.21%	25,980.31	1,686.94	24,293.37
75-5145-576-	TRAVEL & TRAINING	17,500.00			17,500.00	748.85	748.85	4.28%	16,751.15	1,637.54	15,113.61
75-5145-578-	UTILITIES	25,000.00			25,000.00	1,896.10	1,896.10	7.58%	23,103.90		23,103.90
75-5145-588-	E-911 EQUIPMENT MAINTENANCE	5,000.00			5,000.00				5,000.00	62.32	4,937.68
75-5145-591-	RADIO MAINTENANCE & REPAIRS	12,000.00			12,000.00				12,000.00	1,600.00	10,400.00
75-5145-595-	COMMUNITY EDUCATION PROGRAM	3,000.00			3,000.00	57.00	57.00	1.90%	2,943.00	47.60	2,895.40
75-5145-739-	NEW EQUIPMENT	10,000.00			10,000.00	329.99	329.99	3.30%	9,670.01	4,545.00	5,125.01
75-5145-742-	BUILDING RENOVATION	2,000.00			2,000.00				2,000.00		2,000.00

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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							
75-9100-503-	BANK ERRORS	100.00			100.00	0.15	0.15	0.15%	99.85		99.85
75-9200-999-	RESERVE FOR TRANSFERS										
75-9400-189-	SICK PAY BENEFITS	9,000.00			9,000.00				9,000.00		9,000.00
75-9400-201-	FICA	122,000.00			122,000.00	9,198.60	9,198.60	7.54%	112,801.40		112,801.40
75-9400-202-	RETIREMENT	280,000.00			280,000.00	21,442.08	21,442.08	7.66%	258,557.92		258,557.92
	Fund Totals	2,640,200.00			2,640,200.00	172,001.05	172,001.05	6.51%	2,468,198.95	28,094.52	2,440,104.43

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	221,900.00			221,900.00				221,900.00		221,900.00
	Fund Totals	297,000.00			297,000.00				297,000.00		297,000.00

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
				HUD GRANT FUND							
78-5075-398-	ECONOMIC DEVELOPMENT	1,500,000.00			1,500,000.00				1,500,000.00		1,500,000.00
78-9100-314-	ADMINISTRATIVE CONTRACT FEE	50,000.00			50,000.00				50,000.00		50,000.00
78-9100-503-	BANK ERRORS/CHARGES					14.90	14.90		(14.90)		(14.90)
	Fund Tota s	1,550,000.00			1,550,000.00	14.90	14.90	0.00%	1,549,985.10		1,549,985.10

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	0.15	0.15	0.15%	99.85		99.85
80-9200-999-	RESERVE FOR TRANSFERS										
80-9400-205-	SELF-FUNDED HEALTH INSURANCE ACCT	4,600,000.00			4,600,000.00	368,146.81	368,146.81	8.00%	4,231,853.19		4,231,853.19
	Fund Totals	4,600,100.00			4,600,100.00	368,146.96	368,146.96	8.00%	4,231,953.04		4,231,953.04

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

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	397,000.00			397,000.00				397,000.00	199,036.16	197,963.84
84-9100-314-	ADMINSTRATIVE CONTRACT FEE	4,000.00			4,000.00				4,000.00		4,000.00
84-9100-503-	BANK CHARGES / ERRORS										
	Fund Totals	401,000.00			401,000.00				401,000.00	199,036.16	201,963.84

Appropriation Condition Report

JESSAMINE COUNTY FISCAL COURT

Fiscal Year: 2026-2027 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: July 1, 2026 To: July 31, 2026

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered 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	10.00	10.00	10.00%	90.00		90.00
85-9200-999-	RESERVE FOR TRANSFERS	89,900.00			89,900.00				89,900.00		89,900.00
	Fund Totals	100,000.00			100,000.00	10.00	10.00	0.01%	99,990.00		99,990.00
	Grand Total All Funds	76,511,057.00			76,511,057.00	5,638,003.72	5,638,003.72	7.37%	70,873,053.28	820,384.24	70,052,669.04

Jessamine County
PPC Financial Statement
FY 2026 - 2027

	Total	Activity From Quarterly Statements			
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr.4
Beginning Balance - July 1, 2026	$ 4,443,663.73				
Receipts:					
Received From The State	-	-	-	-	-
Interest	11,889.19	11,889.19	-	-	-
Total Receipts	11,889.19				
Disbursements:					
Principal	3,282,386.02	3,282,386.02	-	-	-
Interest	-	-	-	-	-
Administration	-	-	-	-	-
Total Disbursements	3,282,386.02				
Ending Balance - June 30, 2027	$ 1,173,166.90				

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 - 2027

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2026	$ 4,443,663.73												
Receipts:													
Received	-												
Interest	11,889	11,889.19											
Total Receipts	11,889												
Disbursements:													
Cash & Securities Disbursement	3,282,386	3,282,386.02											
Transfers	-												
Administration	-												
Total Disbursements	3,282,386												
Ending Balance - June 30, 2027	$ 1,173,166.90												

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 - 2027

	Total	Activity From Quarterly Statements			
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr.4
Beginning Balance - July 1, 2026	$ 4,537.70				
Receipts:					
Received From The State	-	-	-	-	-
Interest	11.61	11.61	-	-	-
Total Receipts	11.61				
Disbursements:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Administration	-	-	-	-	-
Total Disbursements	-				
Ending Balance - June 30, 2027	$ 4,549.31				

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 - 2027

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2026	$ 4,537.70												
Receipts:													
Received	-												
Interest	12	11.61											
Total Receipts	12												
Disbursements:													
Cash & Securities Disbursement	-												
Transfers	-												
Administration	-												
Total Disbursements	-												
Ending Balance - June 30, 2027	$ 4,549.31												

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 - 2027

	Total	Activity From Quarterly Statements			
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr.4
Beginning Balance - July 1, 2026	$ 603.16				
Receipts:					
Received From The State	-	-	-	-	-
Interest	1.61	1.61	-	-	-
Total Receipts	1.61				
Disbursements:					
Transfers	-	-	-	-	-
Interest	-	-	-	-	-
Administration	-	-	-	-	-
Total Disbursements	-				
Ending Balance - June 30, 2027	$ 604.77				

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 - 2027

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2026	$ 603.16												
Receipts:													
Received	-												
Interest	2	1.61	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	2												
Disbursements:													
Transfers	-												
Interest	-												
Administration	-												
Total Disbursements	-												
Ending Balance - June 30, 2027	$ 604.77												

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
Investments US Bank
FY 2026-2027

	Total	Activity From Quarterly Statements			
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr.4
Beginning Balance - July 1, 2026	$ 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, 2027	$ 3,653.45				

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 - this is US Bank Treasury notes 841100 - **(Interest can not be recorded until the next cash withdrawal).**

Jessamine County
Investments US Bank Financial Statement
FY 2026-2027

	Total	Activity From Monthly Statements											
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Beginning Balance - July 1, 2026	$ 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, 2027	$ 3,653.45												

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