



**Introduction**

The attached represents a summarized January, February, and March 2026 Balance Sheet, Summary of Cash/Investment Assignment (*a reconciliation of current cash and investments with the Commissioner-approved assignments from the 2026 budget adoption*), and Budget-to-Actual Comparison Report for the General Fund. The summarized General Fund report consolidates major revenue and expense reporting categories, primarily by operating department, in a similar fashion to our budgetary documents. Narrative is provided to add perspective for differences of significance, primarily supporting those differences within the current year but also commenting on prior year where applicable.

*NOTE - timing differences can occur month-to-month based on posting of invoices to appropriate periods (at times prior period) as well as correcting and auditing adjustments.*

*NOTE – for budget to actual expenditure percentage analysis January 1 of 12 months 8.33%, February 2 of 12 months 16.67%, March 3 of 12 months 25.00%.*

**Balance Sheet and Summary of Cash/Investment Assignment**

Current cash/investment position is consistent with prior year for January, February, and March data noting that current year Real Estate Tax Revenue did not begin being collected until February. Year to Year comparison shows Accounts/Taxes Receivable decreased slightly while Net Due From Other Funds increased by relatively the same amount for January and March with a higher increase in February. By end of March, overall total assets increased slightly.

Additional commentary regarding several specific differences between January 2026 and 2025:

- Cash and Investments are higher than prior year by approximately \$200,000 in January, \$440,000 in February, and \$235,000 in March.
- As of the end of this reporting period, Total Assets remained consistent with prior year.
- As of the end of this reporting period, Total Liabilities and Deferred Inflows remained consistent with prior year.

The 2026 budgetary assignments identify numerous projects that the Commissioners have approved dedicated reserves to fund, such as a County-Wide Broadband Project and a Consolidated County Facilities Project. In addition, there is a designation of 25% of current General Fund budgeted operating expenses (\$22,007,794). NOTE – all amounts reflect those established with the 2026 budget and are not adjusted for any expenses to-date (*process occurs as part of the following year's budget process and year-end close*).

The net "Unrestricted/Unassigned Funds" amount of \$3,062,727 in March reflects cash and investments available for future budgetary needs and infrastructure/program investments. **We recommend you review the fund balance assignment information made part of the County's 2026 Approved Budget Package available on our website and at the County Offices for public inspection, reflecting proposed projects heading into the future.**

### **Budget-to-Actual Comparison Report**

Overall, net results through March 2026 remain positive versus budget expectations. Revenues are historically lower in the beginning of the year, since cash flows from real estate tax bills issued February 1<sup>st</sup> do not offer a significant impact until later in the first quarter. However, most expenses continue in comparable fashion throughout the year, at times placing need on fund balance reserves to ensure adequate operational funding.

Revenues are trending slightly lower versus budget. In comparison to prior year, overall results are consistent for January at 2% of budget, February at 7% of budget, and March at 21% of budget.

Expenses are trending consistent versus budget. In comparison to prior year, overall results are consistent for January at 8% of budget, February at 14% of budget, and March at 21% of budget. Note as mentioned earlier, the budget goal for January is 8%, February is 17%, and March is 25%.

The following are additional notes regarding major expense category differences as of YTD March 2026:

- General Government expenses are at 21% of budget and are \$254,862 higher than 2025.
- Judicial Government expenses are at 20% of budget and are \$39,710 lower than 2025.
- Public Safety expenses are at 22% of budget and are \$126,767 higher than 2025.

With strong cash/investment reserves, the County is well positioned to ensure our Health and Human Services operations continue as needed. Consistent monthly monitoring of reserves, cash flows, and budget progress ensure any program modifications, due to lack of funding, are made timely relative to these key constituent service areas for all County programs.

**Perry County**  
**Balance Sheet - General Fund**  
**As of January 31, 2026 and 2025 (Preliminary)**

	2026	2025
<b>Assets</b>		
Cash	\$ 2,370,892	\$ 4,569,587
Investments	25,140,971	22,743,118
Accounts/Taxes Receivable	1,491,231	1,679,070
Due from Other Funds (Net)	1,509,570	1,302,598
Inventory	(10,812)	902
Prepaid Expenses	179,897	
<b>TOTAL ASSETS</b>	<b>\$ 30,681,750</b>	<b>\$ 30,295,276</b>
<b>Liabilities &amp; Deferred Inflows</b>		
Accounts Payable/Related Accruals	\$ 409,916	\$ 871,647
Accrued Payroll/Related Expenses (Includ	133,445	(265,500)
Escrows/Escheats	77,036	27,052
Deferred Revenue - Taxes	850,085	800,059
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>1,470,482</b>	<b>1,433,257</b>
<b>Fund Balance</b>		
Prior Year Fund Balances	30,468,323	29,859,368
Current Year-to-Date Net Income (Loss)	(1,257,055)	(997,349)
<b>Total Fund Balance</b>	<b>29,211,268</b>	<b>28,862,019</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 30,681,750</b>	<b>\$ 30,295,276</b>

\* Rounding Differences May Apply.

**Budget-to-Actual Comparison Report - General Fund**  
**As of January 31, 2026 and 2025 (Preliminary)**

	2026				2025			
	Original Budget	Actual	+ / (-) Variance	Percent of Budget	Original Budget	Actual	+ / (-) Variance	Percent of Budget
<b>Revenues</b>								
General Government	\$ 17,046,313	\$ 413,113	\$ (16,633,200)	2%	\$ 18,454,894	\$ 471,378	\$ (17,983,516)	3%
Judicial Government	1,172,697	610	(1,172,087)	0%	993,200	2,560	(990,640)	0%
Public Safety	1,184,140	669	(1,183,471)	0%	1,551,826	52,394	(1,499,432)	3%
Veterans Affairs	-	-	-	0%	-	-	-	0%
Soil Conservation	9,500	-	(9,500)	0%	-	-	-	0%
<b>Total Revenue</b>	<b>19,412,650</b>	<b>414,392</b>	<b>(18,998,258)</b>	<b>2%</b>	<b>20,999,920</b>	<b>526,331</b>	<b>(20,473,589)</b>	<b>3%</b>
<b>Expenses</b>								
General Government	9,076,265	591,937	8,484,328	7%	13,261,582	640,922	12,620,660	5%
Judicial Government	4,804,746	389,965	4,414,781	8%	4,425,611	323,717	4,101,894	7%
Public Safety	7,978,127	677,053	7,301,075	8%	8,074,966	550,862	7,524,104	7%
Veterans Affairs	124,000	11,221	112,779	9%	118,181	7,089	111,092	6%
AG Extension/Soil Conservation	24,656	1,272	23,384	5%	17,779	1,090	16,689	6%
<b>Total Expenses</b>	<b>22,007,794</b>	<b>1,671,446</b>	<b>20,336,348</b>	<b>8%</b>	<b>25,898,119</b>	<b>1,523,680</b>	<b>24,374,439</b>	<b>6%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$2,595,144)</b>	<b>(\$1,257,055)</b>			<b>(\$4,898,199)</b>	<b>(\$997,349)</b>		

\* Rounding Differences May Apply.

**Perry County**  
**Balance Sheet - General Fund**  
**As of February 28, 2026 and 2025 (Preliminary)**

	<b>2026</b>	<b>2025</b>
<b>Assets</b>		
Cash	\$ 1,437,801	\$ 3,918,685
Investments	25,228,540	22,306,177
Accounts/Taxes Receivable	1,351,271	1,501,764
Due from Other Funds (Net)	2,386,415	1,176,128
Inventory	5,423	6,584
Prepaid Expenses	2,804	
<b>TOTAL ASSETS</b>	<b>\$ 30,412,254</b>	<b>\$ 28,909,337</b>
<b>Liabilities &amp; Deferred Inflows</b>		
Accounts Payable/Related Accruals	\$ 588,958	\$ 694,485
Accrued Payroll/Related Expenses (Includ	88,924	(179,275)
Escrows/Escheats	77,163	27,052
Deferred Revenue - Taxes	850,085	800,059
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>1,605,130</b>	<b>1,342,320</b>
<b>Fund Balance</b>		
Prior Year Fund Balances	30,468,323	29,044,343
Current Year-to-Date Net Income (Loss)	(1,661,199)	(1,477,325)
<b>Total Fund Balance</b>	<b>28,807,124</b>	<b>27,567,018</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 30,412,254</b>	<b>\$ 28,909,337</b>

\* Rounding Differences May Apply.

**Budget-to-Actual Comparison Report - General Fund**  
**As of February 28, 2026 and 2025 (Preliminary)**

	2026				2025			
	Original Budget	Actual	+/(-) Variance	Percent of Budget	Original Budget	Actual	+/(-) Variance	Percent of Budget
<b>Revenues</b>								
General Government	\$ 17,046,313	\$ 1,114,506	\$(15,931,807)	7%	\$ 18,454,894	\$ 1,242,969	\$(17,211,925)	7%
Judicial Government	1,172,697	57,512	(1,115,185)	5%	993,200	50,271	(942,929)	5%
Public Safety	1,184,140	142,404	(1,041,736)	12%	1,551,826	104,771	(1,447,055)	7%
Veterans Affairs	-	200	200	0%	-	-	-	0%
Soil Conservation	9,500	-	(9,500)	0%	-	-	-	0%
<b>Total Revenue</b>	<b>19,412,650</b>	<b>1,314,623</b>	<b>(18,098,027)</b>	<b>7%</b>	<b>20,999,920</b>	<b>1,398,011</b>	<b>(19,601,909)</b>	<b>7%</b>
<b>Expenses</b>								
General Government	9,076,265	1,130,824	7,945,441	12%	13,261,582	1,089,843	12,171,739	8%
Judicial Government	4,804,746	647,484	4,157,262	13%	4,425,611	674,004	3,751,607	15%
Public Safety	7,978,127	1,171,407	6,806,720	15%	8,074,966	1,095,267	6,979,699	14%
Veterans Affairs	124,000	25,599	98,401	21%	118,181	14,491	103,690	12%
AG Extension/Soil Conservation	24,656	507	24,149	2%	17,779	1,732	16,047	10%
<b>Total Expenses</b>	<b>22,007,794</b>	<b>2,975,821</b>	<b>19,031,973</b>	<b>14%</b>	<b>25,898,119</b>	<b>2,875,336</b>	<b>23,022,783</b>	<b>11%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$2,595,144)</b>	<b>(\$1,661,199)</b>			<b>(\$4,898,199)</b>	<b>(\$1,477,325)</b>		

\* Rounding Differences May Apply.

**Perry County**  
**Balance Sheet - General Fund**  
**As of March 31, 2026 and 2025 (Preliminary)**

	2026	2025
<b>Assets</b>		
Cash	\$ 2,263,974	\$ 5,449,918
Investments	25,798,753	22,377,849
Accounts/Taxes Receivable	1,297,631	1,480,161
Due from Other Funds (Net)	2,211,298	1,990,217
Inventory	7,421	7,507
Prepaid Expenses	2,804	
<b>TOTAL ASSETS</b>	<b>\$ 31,581,881</b>	<b>\$ 31,305,652</b>
<b>Liabilities &amp; Deferred Inflows</b>		
Accounts Payable/Related Accruals	\$ 968,432	\$ 1,093,506
Accrued Payroll/Related Expenses (Includ	(164,024)	(144,351)
Escrows/Escheats	36,390	40,198
Deferred Revenue - Taxes	850,085	800,059
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>1,690,883</b>	<b>1,789,411</b>
<b>Fund Balance</b>		
Prior Year Fund Balances	30,468,323	29,044,343
Current Year-to-Date Net Income (Loss)	(577,325)	471,898
<b>Total Fund Balance</b>	<b>29,890,998</b>	<b>29,516,241</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 31,581,881</b>	<b>\$ 31,305,652</b>

\* Rounding Differences May Apply.

**Budget-to-Actual Comparison Report - General Fund**  
**As of March 31, 2026 and 2025 (Preliminary)**

	2026				2025			
	Original Budget	Actual	+ / (-) Variance	Percent of Budget	Original Budget	Actual	+ / (-) Variance	Percent of Budget
<b>Revenues</b>								
General Government	\$ 17,046,313	\$ 3,761,659	\$ (13,284,654)	22%	\$ 18,454,894	\$ 4,552,083	\$ (13,902,811)	25%
Judicial Government	1,172,697	170,869	(1,001,828)	15%	993,200	108,590	(884,610)	11%
Public Safety	1,184,140	209,314	(974,826)	18%	1,551,826	186,581	(1,365,245)	12%
Veterans Affairs	-	200	200	0%	-	-	-	0%
Soil Conservation	9,500	-	(9,500)	0%	-	-	-	0%
<b>Total Revenue</b>	<b>19,412,650</b>	<b>4,142,041</b>	<b>(15,270,609)</b>	<b>21%</b>	<b>20,999,920</b>	<b>4,847,253</b>	<b>(16,152,667)</b>	<b>23%</b>

**Expenses**

General Government	9,076,265	1,929,484	7,146,781	21%	13,261,582	1,674,622	11,586,960	13%
Judicial Government	4,804,746	973,353	3,831,393	20%	4,425,611	1,013,063	3,412,548	23%
Public Safety	7,978,127	1,783,154	6,194,973	22%	8,074,966	1,656,387	6,418,579	21%
Veterans Affairs	124,000	32,867	91,133	27%	118,181	29,552	88,629	25%
AG Extension/Soil Conservation	24,656	507	24,149	2%	17,779	1,732	16,047	10%
<b>Total Expenses</b>	<b>22,007,794</b>	<b>4,719,366</b>	<b>17,288,428</b>	<b>21%</b>	<b>25,898,119</b>	<b>4,375,355</b>	<b>21,522,764</b>	<b>17%</b>

**NET CHANGE IN FUND BALANCE** **(\$2,595,144)**

**(\$577,325)**

**(\$4,898,199)** **\$471,898**

\* Rounding Differences May Apply.