

COLUMBIA COUNTY
BALANCE SHEET
DECEMBER 31, 2025

JAIL FUND

ASSETS

220-000.00-100.00-000-00	COMBINED CASH	2,108,002.46	
220-000.00-150.00-000-00	PROP TAX A/R-CURRENT	54,154.78	
220-000.00-151.00-000-00	PROP TAX A/R-PRIOR YEARS	57,808.43	
		<u> </u>	
	TOTAL ASSETS		<u>2,219,965.67</u>

LIABILITIES AND EQUITY

LIABILITIES

220-000.00-200.00-000-00	ACCOUNTS PAYABLE	(.04)	
220-000.00-206.00-000-00	CLEARING ACCOUNT-BAIL BONDS	20,470.43	
		<u> </u>	
	TOTAL LIABILITIES		20,470.39

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	<u>2,831,926.10</u>	
	BALANCE - CURRENT DATE	<u>2,831,926.10</u>	
	TOTAL FUND EQUITY		<u>2,831,926.10</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,852,396.49</u>

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UNAUDITED STATEMENT

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

JAIL FUND

	YTDENC	YTD ACTUAL	TOTAL	BUDGET	BALANCE	PCNT
<u>JAIL ADMIN/OPS</u>						
<u>REVENUE</u>						
220-408.00-316.29-100-00	FEES-CITY JAIL ASSESS & FINE	.00	3,318.41	3,318.41	3,500.00	181.59 94.81
220-408.00-318.60-000-00	FEES-BOARDING FEDERAL INM	.00	1,738,166.52	1,738,166.52	5,794,375.00	4,056,208.48 30.00
220-408.00-320.00-000-00	MISC REIMBURSEMENT	.00	1,100.00	1,100.00	.00	(1,100.00) .00
220-408.00-323.50-000-00	SHORT/OVER POS	.00	11,689.53	11,689.53	.00	(11,689.53) .00
220-408.00-330.00-000-00	INTEREST ALLOCATIONS	.00	10,805.26	10,805.26	30,000.00	19,194.74 36.02
220-408.00-375.00-100-00	TRANS IN-FUND 100 NONDEPT	.00	83,333.33	83,333.33	1,000,000.00	916,666.67 8.33
220-408.00-375.00-100-14	TRANS IN-F100 JUSTICE COUR	.00	10,522.62	10,522.62	20,000.00	9,477.38 52.61
220-408.00-375.00-203-00	TRANS IN-F203 COMM CORRE	.00	20,000.00	20,000.00	240,000.00	220,000.00 8.33
220-408.00-375.00-218-00	TRANS IN-FUND 218 SIP & CSV	.00	.00	.00	55,000.00	55,000.00 .00
220-408.00-399.04-000-00	BEG BALANCE-RESTRICTED	.00	2,192,056.70	2,192,056.70	675,785.00	(1,516,271.70) 324.37
TOTAL JAIL ADMIN/OPS REVEN		.00	4,070,992.37	4,070,992.37	7,818,660.00	3,747,667.63 52.07
<u>EXPENDITURES</u>						
220-408.00-490.00-110-00	SAL-ELECTED	.00	39,574.56	39,574.56	76,903.00	37,328.44 51.46
220-408.00-490.00-130-00	SAL-REGULAR	.00	391,890.34	391,890.34	758,437.00	366,546.66 51.67
220-408.00-490.00-140-00	SAL-PARTTIME	.00	26,997.22	26,997.22	13,620.00	(13,377.22) 198.22
220-408.00-490.00-150-00	SAL-OVERTIME	.00	23,416.35	23,416.35	215,000.00	191,583.65 10.89
220-408.00-490.00-210-00	BEN-INSUR BENEFITS	.00	98,331.64	98,331.64	197,542.00	99,210.36 49.78
220-408.00-490.00-220-00	BEN-FICA TAX	.00	34,700.28	34,700.28	81,393.00	46,692.72 42.63
220-408.00-490.00-230-00	BEN-PERS ER	.00	120,587.49	120,587.49	226,527.00	105,939.51 53.23
220-408.00-490.00-231-00	BEN-PERS EE 6%	.00	26,731.99	26,731.99	63,838.00	37,106.01 41.87
220-408.00-490.00-233-00	BEN-PERS 822	.00	(4,434.35)	(4,434.35)	(10,340.00)	(5,905.65) 42.89-
220-408.00-490.00-260-00	BEN-W/ COMP	.00	9,485.13	9,485.13	20,183.00	10,697.87 47.00
220-408.00-490.00-261-00	BEN-WBF	.00	84.36	84.36	165.00	80.64 51.13
220-408.00-490.00-262-00	BEN-PLO	.00	1,809.40	1,809.40	3,815.00	2,005.60 47.43
220-408.00-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	234.62	234.62	2,127.00	1,892.38 11.03
TOTAL PERSONAL SERVICES		.00	769,409.03	769,409.03	1,649,210.00	879,800.97 46.65
220-408.00-490.00-301-00	PROF FEES-LEGAL	.00	.00	.00	7,000.00	7,000.00 .00
220-408.00-490.00-305-15	PROF FEES-MEDICAL	.00	3,594.00	3,594.00	2,500.00	(1,094.00) 143.76
220-408.00-490.00-305-17	PROF FEES-INVESTIGATIONS	.00	183.96	183.96	.00	(183.96) .00
220-408.00-490.00-305-28	PROF FEES-CONTRACTED SER	.00	4,001.29	4,001.29	10,000.00	5,998.71 40.01
220-408.00-490.00-305-35	PROF FEES-BACKGROUND CH	.00	540.56	540.56	1,000.00	459.44 54.06
220-408.00-490.00-310-00	PROP/LIAB INSURANCE	.00	300,235.00	300,235.00	300,235.00	.00 100.00
220-408.00-490.00-315-00	MEMBERSHIP DUES	.00	1,096.10	1,096.10	4,000.00	2,903.90 27.40
220-408.00-490.00-320-00	CONFERENCES & TRAINING	.00	5,491.12	5,491.12	20,000.00	14,508.88 27.46
220-408.00-490.00-321-00	TRAVEL-MILEAGE	.00	.00	.00	100.00	100.00 .00
220-408.00-490.00-410-62	COPIER LEASE	2,356.80	4,031.41	6,388.21	7,000.00	611.79 91.26
220-408.00-490.00-411-00	UTIL-TELEPHONE & INTERNET	.00	3,103.05	3,103.05	7,500.00	4,396.95 41.37
220-408.00-490.00-412-00	UTIL-CELL PHONE	.00	1,719.13	1,719.13	3,500.00	1,780.87 49.12
220-408.00-490.00-413-00	UTIL-ELECTRICITY	.00	41,625.40	41,625.40	85,000.00	43,374.60 48.97
220-408.00-490.00-414-00	UTIL-NATURAL GAS	.00	14,565.85	14,565.85	37,500.00	22,934.15 38.84
220-408.00-490.00-415-00	UTIL-WATER/SEWER	.00	50,071.59	50,071.59	97,000.00	46,928.41 51.62
220-408.00-490.00-416-00	UTIL-GARBAGE	.00	8,123.00	8,123.00	18,000.00	9,877.00 45.13
220-408.00-490.00-450-00	REPAIRS & MAINT-COPIER	.00	1,732.76	1,732.76	2,500.00	767.24 69.31

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

JAIL FUND

	YTDENC	YTD ACTUAL	TOTAL	BUDGET	BALANCE	PCNT
220-408.00-490.00-451-50 MAINT-SOFTWARE	.00	91,531.25	91,531.25	135,000.00	43,468.75	67.80
220-408.00-490.00-452-00 REPAIRS & MAINT-EQUIPMENT	.00	.00	.00	4,000.00	4,000.00	.00
220-408.00-490.00-455-00 REPAIRS & MAINT-BLDG	868.50	68,482.60	69,351.10	100,000.00	30,648.90	69.35
220-408.00-490.00-500-00 OFFICE SUPPLIES	.00	2,603.16	2,603.16	10,000.00	7,396.84	26.03
220-408.00-490.00-500-10 TEAM MEETINGS	.00	338.93	338.93	1,000.00	661.07	33.89
220-408.00-490.00-501-00 POSTAGE	.00	697.52	697.52	1,000.00	302.48	69.75
220-408.00-490.00-505-00 PROFESSIONAL SUPPLIES	.00	36,595.11	36,595.11	50,000.00	13,404.89	73.19
220-408.00-490.00-505-21 TRAINING SUPPLIES-FIRING R	.00	620.92	620.92	7,000.00	6,379.08	8.87
220-408.00-490.00-505-50 UNIFORMS	.00	8,996.13	8,996.13	8,000.00	(996.13)	112.45
220-408.00-490.00-505-51 DRY CLEANING	.00	114.25	114.25	500.00	385.75	22.85
220-408.00-490.00-507-00 JANITORIAL SUPPLIES	.00	16,866.96	16,866.96	45,000.00	28,133.04	37.48
220-408.00-490.00-508-50 JAIL-LAUNDRY	.00	.00	.00	250.00	250.00	.00
220-408.00-490.00-508-51 JAIL-CLOTHING	.00	4,270.20	4,270.20	6,500.00	2,229.80	65.70
220-408.00-490.00-508-52 JAIL-BEDDING	.00	1,093.73	1,093.73	7,000.00	5,906.27	15.62
220-408.00-490.00-510-00 ADVERTISING-LEGAL	.00	259.46	259.46	1,000.00	740.54	25.95
220-408.00-490.00-512-00 COPYING & PRINTING	.00	152.60	152.60	.00	(152.60)	.00
220-408.00-490.00-515-00 NON-CAPITAL EQUIPMENT	.00	624.97	624.97	2,500.00	1,875.03	25.00
220-408.00-490.00-530-00 SUBSCRIPTIONS-PUBLICATION	.00	.00	.00	150.00	150.00	.00
220-408.00-490.00-550-00 VEHICLE-FUEL	.00	6,323.82	6,323.82	16,000.00	9,676.18	39.52
220-408.00-490.00-551-00 VEHICLE-REPAIRS & MAINT	.00	14,010.32	14,010.32	30,000.00	15,989.68	46.70
220-408.00-490.00-600-00 IGS-ADMIN ALLOCATION	.00	355,144.15	355,144.15	852,346.00	497,201.85	41.67
TOTAL MATERIALS & SERVICES	3,225.30	1,048,840.30	1,052,065.60	1,880,081.00	828,015.40	55.96
220-408.00-490.00-720-00 CAPITAL OUTLAY-EQUIPMENT	.00	12,159.55	12,159.55	75,000.00	62,840.45	16.21
220-408.00-490.00-750-00 CAPITAL OUTLAY-BLDG IMPRV	.00	.00	.00	75,000.00	75,000.00	.00
TOTAL CAPITAL OUTLAY	.00	12,159.55	12,159.55	150,000.00	137,840.45	8.11
220-408.00-490.00-820-60 TRANS OUT-F100 PERS DBT SV	.00	28,291.25	28,291.25	67,561.00	39,269.75	41.88
TOTAL TRANSFERS OUT	.00	28,291.25	28,291.25	67,561.00	39,269.75	41.88
220-408.00-490.00-880-00 CONTINGENCY	.00	.00	.00	1,500,000.00	1,500,000.00	.00
TOTAL CONTINGENCY	.00	.00	.00	1,500,000.00	1,500,000.00	.00
220-408.00-490.00-900-00 RESERVE FOR FUTURE EXPEN	.00	.00	.00	424,886.00	424,886.00	.00
TOTAL RESERVES	.00	.00	.00	424,886.00	424,886.00	.00
TOTAL JAIL ADMIN/OPS EXPEN	3,225.30	1,858,700.13	1,861,925.43	5,671,738.00	3,809,812.57	32.83
NET JAIL ADMIN/OPS REV/EXP	(3,225.30)	2,212,292.24	2,209,066.94	2,146,922.00	(62,144.94)	102.89

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

JAIL FUND

	YTDENC	YTD ACTUAL	TOTAL	BUDGET	BALANCE	PCNT
<u>JAIL MAINTENANCE</u>						
<u>EXPENDITURES</u>						
220-408.02-490.00-130-00	SAL-REGULAR	.00	87,374.80	87,374.80	164,820.00	77,445.20 53.01
220-408.02-490.00-150-00	SAL-OVERTIME	.00	2,687.17	2,687.17	6,000.00	3,312.83 44.79
220-408.02-490.00-210-00	BEN-INSUR BENEFITS	.00	22,848.32	22,848.32	57,271.00	34,422.68 39.90
220-408.02-490.00-220-00	BEN-FICA TAX	.00	6,854.49	6,854.49	13,068.00	6,213.51 52.45
220-408.02-490.00-230-00	BEN-PERS ER	.00	20,453.09	20,453.09	30,491.00	10,037.91 67.08
220-408.02-490.00-231-00	BEN-PERS EE 6%	.00	5,403.69	5,403.69	10,249.00	4,845.31 52.72
220-408.02-490.00-233-00	BEN-PERS 822	.00	(819.52)	(819.52)	(1,554.00)	(734.48) 52.74-
220-408.02-490.00-260-00	BEN-W/ COMP	.00	1,935.39	1,935.39	3,054.00	1,118.61 63.37
220-408.02-490.00-261-00	BEN-WBF	.00	18.12	18.12	42.00	23.88 43.14
220-408.02-490.00-262-00	BEN-PLO	.00	358.41	358.41	683.00	324.59 52.48
220-408.02-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	45.02	45.02	342.00	296.98 13.16
	TOTAL PERSONAL SERVICES	.00	147,158.98	147,158.98	284,466.00	137,307.02 51.73
220-408.02-490.00-820-60	TRANS OUT-F100 PERS DBT SV	.00	5,718.94	5,718.94	10,847.00	5,128.06 52.72
	TOTAL TRANSFERS OUT	.00	5,718.94	5,718.94	10,847.00	5,128.06 52.72
	TOTAL JAIL MAINTENANCE EXP	.00	152,877.92	152,877.92	295,313.00	142,435.08 51.77
	NET JAIL MAINTENANCE REV/	.00	(152,877.92)	(152,877.92)	(295,313.00)	(142,435.08) 51.77-

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

JAIL FUND

	YTDENC	YTD ACTUAL	TOTAL	BUDGET	BALANCE	PCNT
<u>JAIL TRANSPORT</u>						
<u>REVENUE</u>						
220-408.03-375.00-211-00	TRANS IN-F211 COURTHSE SE	.00	2,666.67	2,666.67	32,000.00	29,333.33 8.33
	TOTAL JAIL TRANSPORT REVE	.00	2,666.67	2,666.67	32,000.00	29,333.33 8.33
<u>EXPENDITURES</u>						
220-408.03-490.00-130-00	SAL-REGULAR	.00	22,761.50	22,761.50	94,050.00	71,288.50 24.20
220-408.03-490.00-150-00	SAL-OVERTIME	.00	3,050.19	3,050.19	5,000.00	1,949.81 61.00
220-408.03-490.00-210-00	BEN-INSUR BENEFITS	.00	7,057.89	7,057.89	29,920.00	22,862.11 23.59
220-408.03-490.00-220-00	BEN-FICA TAX	.00	1,963.65	1,963.65	7,577.00	5,613.35 25.92
220-408.03-490.00-230-00	BEN-PERS ER	.00	8,404.28	8,404.28	24,668.00	16,263.72 34.07
220-408.03-490.00-231-00	BEN-PERS EE 6%	.00	.00	.00	3,148.00	3,148.00 .00
220-408.03-490.00-233-00	BEN-PERS 822	.00	(276.18)	(276.18)	(1,080.00)	(803.82) 25.57-
220-408.03-490.00-260-00	BEN-W/ COMP	.00	459.85	459.85	1,879.00	1,419.15 24.47
220-408.03-490.00-261-00	BEN-WBF	.00	4.44	4.44	21.00	16.56 21.14
220-408.03-490.00-262-00	BEN-PLO	.00	102.69	102.69	396.00	293.31 25.93
220-408.03-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	12.91	12.91	198.00	185.09 6.52
	TOTAL PERSONAL SERVICES	.00	43,541.22	43,541.22	165,777.00	122,235.78 26.26
220-408.03-490.00-820-60	TRANS OUT-F100 PERS DBT SV	.00	.00	.00	3,331.00	3,331.00 .00
	TOTAL TRANSFERS OUT	.00	.00	.00	3,331.00	3,331.00 .00
	TOTAL JAIL TRANSPORT EXPE	.00	43,541.22	43,541.22	169,108.00	125,566.78 25.75
	NET JAIL TRANSPORT REV/EX	.00	(40,874.55)	(40,874.55)	(137,108.00)	(96,233.45) 29.81-

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

JAIL FUND

	YTDENC	YTD ACTUAL	TOTAL	BUDGET	BALANCE	PCNT
<u>JAIL-PROP TAX SUPPORT</u>						
<u>REVENUE</u>						
220-408.04-310.00-000-00	PROPERTY TAX-CURRENT	.00	3,536,751.98	3,536,751.98	3,944,798.00	408,046.02 89.66
220-408.04-310.10-000-00	PROPERTY TAX-PRIOR YEARS	.00	33,408.95	33,408.95	85,000.00	51,591.05 39.30
220-408.04-331.00-000-00	INTEREST-UNSEGREGATED TA	.00	3,556.40	3,556.40	5,000.00	1,443.60 71.13
	TOTAL JAIL-PROP TAX SUPPOR	.00	3,573,717.33	3,573,717.33	4,034,798.00	461,080.67 88.57
<u>EXPENDITURES</u>						
220-408.04-490.00-130-00	SAL-REGULAR	.00	866,062.67	866,062.67	1,827,992.00	961,929.33 47.38
220-408.04-490.00-150-00	SAL-OVERTIME	.00	169,531.58	169,531.58	215,000.00	45,468.42 78.85
220-408.04-490.00-210-00	BEN-INSUR BENEFITS	.00	252,245.07	252,245.07	557,601.00	305,355.93 45.24
220-408.04-490.00-220-00	BEN-FICA TAX	.00	78,707.38	78,707.38	156,289.00	77,581.62 50.36
220-408.04-490.00-230-00	BEN-PERS ER	.00	272,674.95	272,674.95	448,280.00	175,605.05 60.83
220-408.04-490.00-231-00	BEN-PERS EE 6%	.00	59,461.70	59,461.70	118,937.00	59,475.30 49.99
220-408.04-490.00-233-00	BEN-PERS 822	.00	(10,865.80)	(10,865.80)	(21,817.00)	(10,951.20) 49.80-
220-408.04-490.00-260-00	BEN-W/ COMP	.00	19,708.48	19,708.48	38,756.00	19,047.52 50.85
220-408.04-490.00-261-00	BEN-WBF	.00	213.51	213.51	458.00	244.49 46.62
220-408.04-490.00-262-00	BEN-PLO	.00	4,115.45	4,115.45	7,844.00	3,728.55 52.47
220-408.04-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	516.58	516.58	4,084.00	3,567.42 12.65
	TOTAL PERSONAL SERVICES	.00	1,712,371.57	1,712,371.57	3,353,424.00	1,641,052.43 51.06
220-408.04-490.00-305-04	PROF FEES-AUDIT & ACCOUNT	.00	.00	.00	10,000.00	10,000.00 .00
220-408.04-490.00-305-15	PROF FEES-MEDICAL	.00	686,088.81	686,088.81	1,600,000.00	913,911.19 42.88
220-408.04-490.00-305-31	PROF FEES-DOCTOR/PERSVC	.00	.00	.00	10,000.00	10,000.00 .00
220-408.04-490.00-305-32	PROF FEES-FOOD SERVICES	.00	298,940.38	298,940.38	650,000.00	351,059.62 45.99
	TOTAL MATERIALS & SERVICES	.00	985,029.19	985,029.19	2,270,000.00	1,284,970.81 43.39
220-408.04-490.00-820-60	TRANS OUT-F100 PERS DBT SV	.00	62,930.24	62,930.24	125,875.00	62,944.76 49.99
	TOTAL TRANSFERS OUT	.00	62,930.24	62,930.24	125,875.00	62,944.76 49.99
	TOTAL JAIL-PROP TAX SUPPOR	.00	2,760,331.00	2,760,331.00	5,749,299.00	2,988,968.00 48.01
	NET JAIL-PROP TAX SUPPORT	.00	813,386.33	813,386.33	(1,714,501.00)	(2,527,887.33) 47.44
	FUND NET REVENUE/ EXPENDI	(3,225.30)	2,831,926.10	2,828,700.80	.00	(2,828,700.80) .00