

**NEBRASKA REAL ESTATE COMMISSION
RECEIPTS AND EXPENDITURES REPORT
DECEMBER 2025**

DECEMBER

CASH FUND BALANCE \$ 1,063,253.33
(Beginning DECEMBER 1, 2025)

| RECEIPTS | ACTUAL CURRENT MONTH | BUDGETED CURRENT MONTH | ACTUAL Y-T-D | BUDGETED Y-T-D | PERCENT VARIANCE CURRENT MO | VARIANCE Y-T-D | PERCENT VARIANCE Y-T-D |
|------------------------------------|----------------------------|------------------------------|-----------------------|---------------------|-----------------------------------|---------------------|------------------------------|
| 472200 Reprod & Publications | \$20.00 | \$20.00 | \$97.98 | \$170.00 | 0.00% | (\$72.02) | -42.36% |
| 474120 Salesperson Transfer Fees | \$3,000.00 | \$1,350.00 | \$14,300.00 | \$12,400.00 | 122.22% | \$1,900.00 | 15.32% |
| 474130 Broker Transfer Fees | \$950.00 | \$800.00 | \$3,075.00 | \$4,500.00 | 18.75% | (\$1,425.00) | -31.67% |
| 474140 Professional Corp | \$2,325.00 | \$1,900.00 | \$5,600.00 | \$8,800.00 | 22.37% | (\$3,200.00) | -36.36% |
| 474150 Ltd. Liability Co. | \$4,325.00 | \$2,200.00 | \$13,825.00 | \$10,400.00 | 96.59% | \$3,425.00 | 32.93% |
| 474160 Certification of licensure | \$1,275.00 | \$500.00 | \$4,075.00 | \$2,700.00 | 155.00% | \$1,375.00 | 50.93% |
| 475120 New Br License Fees | \$630.00 | \$180.00 | \$3,240.00 | \$2,900.00 | 250.00% | \$340.00 | 11.72% |
| 475130 New Salesprsn Lic Fees | \$2,730.00 | \$1,050.00 | \$14,210.00 | \$13,510.00 | 160.00% | \$700.00 | 5.18% |
| 475150 New Brch Office Fees | \$240.00 | \$200.00 | \$540.00 | \$2,150.00 | 20.00% | (\$1,610.00) | -74.88% |
| 475160 Broker Renewal Fees | \$136,840.00 | \$46,200.00 | \$216,880.00 | \$150,440.00 | 196.19% | \$66,440.00 | 44.16% |
| 475170 Salesprsn Renewal Fees | \$319,507.20 | \$149,400.00 | \$465,107.20 | \$357,800.00 | 113.86% | \$107,307.20 | 29.99% |
| 475190 Brch Office Renewal Fees | \$4,800.00 | \$2,100.00 | \$6,100.00 | \$7,100.00 | 128.57% | (\$1,000.00) | -14.08% |
| 475210 Retirement Home Fees | \$0.00 | \$0.00 | \$1,600.00 | \$1,500.00 | 0.00% | \$100.00 | 6.67% |
| 475220 Promotional Land Reg | \$36,410.00 | \$22,000.00 | \$36,830.00 | \$43,000.00 | 65.50% | (\$6,170.00) | -14.35% |
| 475230 Original Campground | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475240 Renewal Memb Camp Reg | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475250 Amend Memb Camp Reg | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475260 Campground Salesperson | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475270 Renewal Camp Salesprsn | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475320 Examination Fees | \$31,160.00 | \$15,000.00 | \$129,410.00 | \$105,450.00 | 107.73% | \$23,960.00 | 22.72% |
| 475340 Application Fee | \$21,350.00 | \$9,975.00 | \$98,830.00 | \$64,560.00 | 114.04% | \$34,270.00 | 53.08% |
| 475350 Preliminary Application | \$0.00 | \$350.00 | \$0.00 | \$1,050.00 | -100.00% | (\$1,050.00) | -100.00% |
| 481100 Investment Income | \$1,923.09 | \$2,500.00 | \$14,260.55 | \$15,000.00 | -23.08% | (\$739.45) | -4.93% |
| 484500 Reimb Non-Govt Source | \$125.35 | \$0.00 | \$886.35 | \$0.00 | 12535.00% | \$886.35 | 88635.00% |
| 485100 LicPer&Fee Fine-Fort | \$30.00 | \$350.00 | \$60.00 | \$1,050.00 | -91.43% | (\$990.00) | -94.29% |
| 485910 Other Fines, Fort & Penalty | \$12,075.00 | \$12,700.00 | \$14,700.00 | \$15,325.00 | -4.92% | (\$625.00) | -4.08% |
| 486500 Miscellaneous Adjustmnt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 486600 Credit Card Clearing | (\$147,267.20) | \$0.00 | \$51,850.00 | \$0.00 | -14726720.00% | \$51,850.00 | 5185000.00% |
| 491300 Sale of Surplus Property | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 493100 Operating Trans In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 493200 Operating Transfers Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| TOTAL RECEIPTS | \$432,448.44 | \$268,775.00 | \$1,095,477.08 | \$819,805.00 | 60.90% | \$275,672.08 | 33.63% |

RECEIPTS & EXPENDITURES REPORT -DECEMBER 2025 - PAGE 2

| EXPENDITURES | ACTUAL CURRENT MONTH | BUDGETED CURRENT MONTH | ACTUAL Y-T-D | BUDGETED Y-T-D | PERCENT VARIANCE CURRENT MO | VARIANCE Y-T-D | PERCENT VARIANCE Y-T-D |
|-----------------------------------|----------------------------|------------------------------|-----------------|-------------------|-----------------------------------|-------------------|------------------------------|
| 510000 Personal Services | \$61,868.29 | \$76,344.57 | \$391,578.19 | \$458,067.41 | -18.96% | (\$66,489.22) | -14.52% |
| 515100 Retirement Plans Exp | \$4,587.78 | \$4,533.08 | \$29,096.72 | \$27,198.48 | 1.21% | \$1,898.24 | 6.98% |
| 515200 OASDI Expense | \$4,424.04 | \$4,121.08 | \$28,117.15 | \$24,726.48 | 7.35% | \$3,390.67 | 13.71% |
| 515400 Life & Accident Ins | \$0.00 | \$10.58 | \$0.00 | \$63.50 | -100.00% | (\$63.50) | -100.00% |
| 515500 Health Insurance Exp | \$13,349.12 | \$16,347.42 | \$78,608.40 | \$98,084.50 | -18.34% | (\$19,476.10) | -19.86% |
| 516300 Employee Assist Prog | \$0.00 | \$0.00 | \$163.80 | \$163.80 | 0.00% | \$0.00 | 0.00% |
| 516500 Workers Comp Premium | \$0.00 | \$0.00 | \$4,294.00 | \$4,795.00 | 0.00% | (\$501.00) | -10.45% |
| 519100 Other Personal Serv Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 521100 Postage Expense | \$5,864.92 | \$1,500.00 | \$20,567.52 | \$16,900.00 | 290.99% | \$3,667.52 | 21.70% |
| 521410 Data Processing Exp | \$1,842.70 | \$1,400.00 | \$9,776.80 | \$8,491.00 | 31.62% | \$1,285.80 | 15.14% |
| 521420 Communication V/D Exp | \$399.34 | \$450.00 | \$2,189.72 | \$2,713.00 | -11.26% | (\$523.28) | -19.29% |
| 521500 Publication & Printing | \$984.07 | \$2,000.00 | \$10,155.55 | \$9,850.00 | -50.80% | \$305.55 | 3.10% |
| 521900 Awards Expense | \$0.00 | \$0.00 | \$387.70 | \$500.00 | 0.00% | (\$112.30) | -22.46% |
| 522100 Dues & Subscriptions | \$0.00 | \$125.00 | \$2,459.42 | \$1,775.00 | -100.00% | \$684.42 | 38.56% |
| 522200 Conference Reg. Fee | \$0.00 | \$0.00 | \$3,990.00 | \$2,100.00 | 0.00% | \$1,890.00 | 90.00% |
| 523000 Volunteer Expense | \$0.00 | \$0.00 | \$198.30 | \$165.00 | 0.00% | \$33.30 | 20.18% |
| 523600 Interest Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 523900 Teammate Recognition | \$0.00 | \$0.00 | \$55.00 | \$0.00 | 0.00% | \$55.00 | 5500.00% |
| 524600 Rent - Buildings | \$2,581.97 | \$3,090.00 | \$15,491.82 | \$13,360.00 | -16.44% | \$2,131.82 | 15.96% |
| 524700 Rent-Other Real Property | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 524900 Rent-Depreciation Exp | \$901.96 | \$750.00 | \$5,411.76 | \$4,500.00 | 20.26% | \$911.76 | 20.26% |
| 525100 Rent - Office Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 527100 Rep & Maint-Office Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 527200 Rep & Maint-Motor Vehicle | \$275.00 | \$0.00 | \$275.00 | \$0.00 | 27500.00% | \$275.00 | 27500.00% |
| 527400 Rep & Maint-DP Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 531100 Office Supplies Exp | \$666.34 | \$1,000.00 | \$3,874.47 | \$6,000.00 | -33.37% | (\$2,125.53) | -35.43% |
| 532100 Non-Capitalized Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 533900 Food Expense-Bulk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 531900 Misc Sup Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 538100 Vehicle & Equip Sup Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 539300 Third Party Reimburse | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 539500 Purchasing Card Suspense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 541100 Acct & Aud Service | \$0.00 | \$0.00 | \$2,414.00 | \$1,898.00 | 0.00% | \$516.00 | 27.19% |
| 541200 Purchasing Assessment | \$0.00 | \$0.00 | \$0.00 | \$225.00 | 0.00% | (\$225.00) | -100.00% |
| 541400 HRMS Assessment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 541500 Legal Services Expense | \$15,048.50 | \$10,000.00 | \$67,222.78 | \$66,300.00 | 50.49% | \$922.78 | 1.39% |
| 541700 Legal Related Exp | \$1,424.96 | \$350.00 | \$28,698.31 | \$2,100.00 | 307.13% | \$26,598.31 | 1266.59% |
| 542100 SOS Temp Serv | \$2,496.65 | \$1,800.00 | \$3,860.99 | \$5,400.00 | 38.70% | (\$1,539.01) | -28.50% |
| 543100 IT Consulting-Application | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 547100 Educational Services | \$8,582.00 | \$8,000.00 | \$49,951.00 | \$51,000.00 | 7.28% | (\$1,049.00) | -2.06% |
| 554900 Other Contract Serv | \$495.00 | \$0.00 | \$6,059.13 | \$0.00 | 49500.00% | \$6,059.13 | 605913.00% |
| 551100 Data Proc Softw Lic Fee | \$0.00 | \$100.00 | \$0.00 | \$2,200.00 | -100.00% | (\$2,200.00) | -100.00% |
| 555100 Software Renwl/Maintenance | \$6,000.00 | \$6,500.00 | \$36,000.00 | \$39,500.00 | -7.69% | (\$3,500.00) | -8.86% |
| 555200 Software-New Purchases | \$0.00 | \$0.00 | \$24,970.00 | \$126.00 | 0.00% | \$24,844.00 | 19717.46% |
| 556100 Insurance Expense | \$1,566.02 | \$0.00 | \$1,625.18 | \$100.00 | 156602.00% | \$1,525.18 | 1525.18% |
| 556300 Surety & Notary Bond | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 559100 Other Operating Exp | \$405.18 | \$300.00 | \$17,917.44 | \$1,700.00 | 35.06% | \$16,217.44 | 953.97% |
| 571100 Lodging | \$224.97 | \$700.00 | \$10,964.91 | \$5,200.00 | -67.86% | \$5,764.91 | 110.86% |
| 571600 Meals-taxable | \$0.00 | \$0.00 | \$0.00 | \$600.00 | 0.00% | (\$600.00) | -100.00% |
| 571800 Meals-Per Diem | \$166.60 | \$350.00 | \$4,324.08 | \$2,850.00 | -52.40% | \$1,474.08 | 51.72% |
| 571900 Meals-One Day Travel | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 572100 Commercial Transport | \$0.00 | \$0.00 | \$3,533.62 | \$3,000.00 | 0.00% | \$533.62 | 17.79% |
| 573100 State-Owned Transprt | \$1,166.88 | \$1,800.00 | \$9,697.38 | \$10,800.00 | -35.17% | (\$1,102.62) | -10.21% |
| 574500 Personal Vehicle Mileage | \$0.00 | \$300.00 | \$2,822.73 | \$2,000.00 | -100.00% | \$822.73 | 41.14% |
| 574600 Cont Services Travel | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 575100 Misc Travel Expense | \$0.00 | \$50.00 | \$377.37 | \$250.00 | -100.00% | \$127.37 | 50.95% |
| 583000 Furniture & Office Equip | \$0.00 | \$0.00 | \$4,760.29 | \$8,000.00 | 0.00% | (\$3,239.71) | -40.50% |
| 583300 Computer Hardware Equip | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% | (\$6,000.00) | -100.00% |
| TOTAL EXPENDITURES | \$135,322.29 | \$141,921.73 | \$881,890.53 | \$888,702.16 | -4.65% | (\$6,811.63) | -0.77% |

Net Cash Diff. - Actual \$297,126.15
Net Cash Diff. - Budgeted \$126,853.27

215900 Sales Tax \$0.00
211900 Due to Vendors \$0.00

CASH FUND BALANCE \$ 1,360,379.48
(Ending DECEMBER 31, 2025)

Reviewed on 1-6-26  Director

**NEBRASKA REAL ESTATE COMMISSION
PRIOR YEAR COMPARISON REPORT
DECEMBER 2025 (2024)**

CASH FUND BALANCE \$ 1,063,253.33
(Beginning DECEMBER 1, 2025)

CASH FUND BALANCE \$1,390,633.71
(Beginning DECEMBER 1, 2024)

| RECEIPTS | ACTUAL CURRENT MONTH | PRIOR YEAR ACTUAL CURRENT MO | ACTUAL Y-T-D | PRIOR YEAR ACTUAL Y-T-D | PRIOR YEAR % VARIANCE CURRENT MO | PRIOR YEAR VARIANCE CURRENT YR | PRIOR YR % VARIANCE CURRENT YR |
|------------------------------------|----------------------------|------------------------------------|-----------------------|-------------------------------|--|--------------------------------------|--------------------------------------|
| 472200 Reprod & Publications | \$20.00 | \$14.67 | \$97.98 | \$101.04 | 36.33% | (\$3.66) | -3.60% |
| 474120 Salesperson Transfer Fees | \$3,000.00 | \$1,525.00 | \$14,300.00 | \$8,025.00 | 96.72% | \$6,275.00 | 78.19% |
| 474130 Broker Transfer Fees | \$950.00 | \$400.00 | \$3,075.00 | \$1,900.00 | 137.50% | \$1,175.00 | 61.84% |
| 474140 Professional Corp | \$2,325.00 | \$1,600.00 | \$5,600.00 | \$6,050.00 | 45.31% | (\$450.00) | -7.44% |
| 474150 Ltd. Liability Co. | \$4,325.00 | \$3,225.00 | \$13,825.00 | \$13,775.00 | 34.11% | \$50.00 | 0.36% |
| 474160 Certification of licensure | \$1,275.00 | \$575.00 | \$4,075.00 | \$3,675.00 | 121.74% | \$400.00 | 10.88% |
| 475120 New Br License Fees | \$630.00 | \$180.00 | \$3,240.00 | \$3,510.00 | 250.00% | (\$270.00) | -7.69% |
| 475130 New Salesprsn Lic Fees | \$2,730.00 | \$910.00 | \$14,210.00 | \$14,980.00 | 200.00% | (\$770.00) | -5.14% |
| 475150 New Brch Office Fees | \$240.00 | \$50.00 | \$540.00 | \$600.00 | 380.00% | (\$60.00) | -10.00% |
| 475160 Broker Renewal Fees | \$136,840.00 | \$70,740.00 | \$216,880.00 | \$148,140.00 | 93.44% | \$68,740.00 | 46.40% |
| 475170 Salesprsn Renewal Fees | \$319,507.20 | \$187,880.00 | \$465,107.20 | \$342,300.00 | 70.06% | \$122,807.20 | 35.88% |
| 475190 Brch Office Renewal Fees | \$4,800.00 | \$1,850.00 | \$6,100.00 | \$5,650.00 | 159.46% | \$450.00 | 7.96% |
| 475210 Retirement Home Fees | \$0.00 | \$0.00 | \$1,600.00 | \$1,000.00 | 0.00% | \$600.00 | 60.00% |
| 475220 Promotional Land Reg | \$36,410.00 | \$9,235.00 | \$36,830.00 | \$46,095.00 | 294.26% | (\$9,265.00) | -20.10% |
| 475230 Original Campground | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475240 Renewal Memb Camp Reg | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475250 Amend Memb Camp Reg | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475260 Campground Salesperson | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475270 Renewal Camp Salesprsn | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 475320 Examination Fees | \$31,160.00 | \$15,450.00 | \$129,410.00 | \$107,685.00 | 101.68% | \$21,725.00 | 20.17% |
| 475340 Application Fee | \$21,350.00 | \$9,855.00 | \$98,830.00 | \$61,095.00 | 116.64% | \$37,735.00 | 61.76% |
| 475350 Preliminary Application | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 481100 Investment Income | \$1,923.09 | \$3,263.43 | \$14,260.55 | \$24,332.26 | -41.07% | (\$10,071.71) | -41.39% |
| 484500 Reimb Non-Govt Source | \$125.35 | \$0.00 | \$886.35 | \$19.57 | 12535.00% | \$866.78 | 4429.13% |
| 485100 LicPer&Fee Fine-Fort | \$30.00 | \$0.00 | \$60.00 | \$30.00 | 3000.00% | \$30.00 | 100.00% |
| 485910 Other Fines, Fort & Penalty | \$12,075.00 | \$12,925.00 | \$14,700.00 | \$15,550.00 | -6.58% | (\$850.00) | -5.47% |
| 486500 Miscellaneous Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 486600 Credit Card Clearing | (\$147,267.20) | (\$41,095.00) | \$51,850.00 | \$23,260.00 | 258.36% | \$28,590.00 | 122.91% |
| 491300 Sale of Surplus Property | \$0.00 | \$0.00 | \$0.00 | \$16.85 | 0.00% | (\$16.85) | -100.00% |
| 493100 Operating Trans In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 493200 Operating Transfers Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| TOTAL RECEIPTS | \$432,448.44 | \$278,583.10 | \$1,095,477.08 | \$827,790.32 | 55.23% | \$267,686.76 | 32.34% |

PRIOR YEAR COMPARISON - DECEMBER 2025(2024) - PAGE 2

| EXPENDITURES | ACTUAL CURRENT MONTH | PRIOR YEAR ACTUAL CURRENT MO | ACTUAL Y-T-D | PRIOR YEAR ACTUAL Y-T-D | PRIOR YEAR % VARIANCE CURRENT MO | PRIOR YEAR VARIANCE CURRENT YR | PRIOR YR % VARIANCE CURRENT YR |
|---|----------------------------|------------------------------------|-----------------|-------------------------------|---|--------------------------------------|--------------------------------------|
| 510000 Personal Services | \$61,868.29 | \$57,741.34 | \$391,578.19 | \$370,921.85 | 7.15% | \$20,656.34 | 5.57% |
| 515100 Retirement Plans Exp | \$4,587.78 | \$4,233.76 | \$29,096.72 | \$27,459.82 | 8.36% | \$1,636.90 | 5.96% |
| 515200 OASDI Expense | \$4,424.04 | \$4,110.20 | \$28,117.15 | \$26,554.16 | 7.64% | \$1,562.99 | 5.89% |
| 515400 Life & Accident Ins | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 515500 Health Insurance Exp | \$13,349.12 | \$11,636.96 | \$78,608.40 | \$69,821.76 | 14.71% | \$8,786.64 | 12.58% |
| 516300 Employee Assist Prog | \$0.00 | \$0.00 | \$163.80 | \$151.20 | 0.00% | \$12.60 | 8.33% |
| 516500 Workers Comp Premium | \$0.00 | \$0.00 | \$4,294.00 | \$5,099.00 | 0.00% | (\$805.00) | -15.79% |
| 519100 Other Personal Serv Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 521100 Postage Expense | \$5,864.92 | \$1,609.34 | \$20,567.52 | \$17,958.95 | 264.43% | \$2,608.57 | 14.53% |
| 521410 Data Processing Exp | \$1,842.70 | \$1,289.80 | \$9,776.80 | \$7,648.40 | 42.87% | \$2,128.40 | 27.83% |
| 521420 Communication V/D Exp | \$399.34 | \$462.66 | \$2,189.72 | \$2,639.89 | -13.69% | (\$450.17) | -17.05% |
| 521500 Publication & Printing | \$984.07 | \$3,212.57 | \$10,155.55 | \$11,086.70 | -69.37% | (\$931.15) | -8.40% |
| 521900 Awards Expense | \$0.00 | \$75.00 | \$387.70 | \$598.14 | -100.00% | (\$210.44) | -35.18% |
| 522100 Dues & Subscriptions | \$0.00 | \$0.00 | \$2,459.42 | \$939.00 | 0.00% | \$1,520.42 | 161.92% |
| 522200 Conference Reg. Fee | \$0.00 | \$0.00 | \$3,990.00 | \$2,313.00 | 0.00% | \$1,677.00 | 72.50% |
| 523000 Volunteer Expense | \$0.00 | \$0.00 | \$198.30 | \$342.41 | 0.00% | (\$144.11) | -42.09% |
| 523600 Interest Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 523900 Teammate Recognition | \$0.00 | \$50.00 | \$55.00 | \$109.05 | -100.00% | (\$54.05) | -49.56% |
| 524600 Rent - Buildings | \$2,581.97 | \$2,400.43 | \$15,491.82 | \$14,402.58 | 7.56% | \$1,089.24 | 7.56% |
| 524700 Rent-Other Real Property | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 524900 Rent-Depreciation Exp | \$901.96 | \$809.75 | \$5,411.76 | \$4,858.50 | 11.39% | \$553.26 | 11.39% |
| 525100 Rent - Office Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 527100 Rep & Maint-Office Equip | \$0.00 | \$0.00 | \$0.00 | \$150.00 | 0.00% | (\$150.00) | -100.00% |
| 527200 Rep & Maint-Motor Vehicle | \$275.00 | \$0.00 | \$275.00 | \$0.00 | 27500.00% | \$275.00 | 27500.00% |
| 527400 Rep & Maint-DP Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 531100 Office Supplies Exp | \$666.34 | \$898.41 | \$3,874.47 | \$3,442.25 | -25.83% | \$432.22 | 12.56% |
| 532100 Non-Capitalized Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 533900 Food Expense-Bulk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 531900 Misc Sup Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 538100 Vehicle & Equip Sup Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 539300 Third Party Reimburse | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 539500 Purchasing Card Suspense | \$0.00 | (\$662.36) | \$0.00 | \$729.51 | -100.00% | (\$729.51) | -100.00% |
| 541100 Acct & Aud Service | \$0.00 | \$0.00 | \$2,414.00 | \$3,516.00 | 0.00% | (\$1,102.00) | -31.34% |
| 541200 Purchasing Assessment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 541400 HRMS Assessment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 541500 Legal Services Expense | \$15,048.50 | \$9,310.00 | \$67,222.78 | \$74,052.50 | 61.64% | (\$6,829.72) | -9.22% |
| 541700 Legal Related Exp | \$1,424.96 | \$1,282.00 | \$28,698.31 | \$7,483.08 | 11.15% | \$21,215.23 | 283.51% |
| 542100 SOS Temp Serv | \$2,496.65 | \$2,737.47 | \$3,860.99 | \$11,607.85 | -8.80% | (\$7,746.86) | -66.74% |
| 543100 IT Consulting-Application | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 547100 Educational Services | \$8,582.00 | \$7,490.00 | \$49,951.00 | \$53,793.59 | 14.58% | (\$3,842.59) | -7.14% |
| 554900 Other Contract Serv | \$495.00 | \$121.96 | \$6,059.13 | \$929.66 | 305.87% | \$5,129.47 | 551.76% |
| 551100 Data Proc Softw Lic Fee | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 555100 Software Renwl/Maintenance | \$6,000.00 | \$6,000.00 | \$36,000.00 | \$41,982.85 | 0.00% | (\$5,982.85) | -14.25% |
| 555200 Software-New Purchases | \$0.00 | \$424.63 | \$24,970.00 | \$0.00 | -100.00% | \$24,970.00 | 2497000.00% |
| 556100 Insurance Expense | \$1,566.02 | \$0.00 | \$1,625.18 | \$48.48 | 156602.00% | \$1,576.70 | 3252.27% |
| 556300 Surety & Notary Bond | \$0.00 | \$0.00 | \$0.00 | \$346.00 | 0.00% | (\$346.00) | -100.00% |
| 559100 Other Operating Exp | \$405.18 | \$906.04 | \$17,917.44 | \$11,115.05 | -55.28% | \$6,802.39 | 61.20% |
| 571100 Lodging | \$224.97 | \$3,698.84 | \$10,964.91 | \$11,299.89 | -93.92% | (\$334.98) | -2.96% |
| 571600 Meals-taxable | \$0.00 | \$0.00 | \$0.00 | \$126.27 | 0.00% | (\$126.27) | -100.00% |
| 571800 Meals-Per Diem | \$166.60 | \$583.10 | \$4,324.08 | \$3,906.41 | -71.43% | \$417.67 | 10.69% |
| 571900 Meals-One Day Travel | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 572100 Commercial Transport | \$0.00 | \$0.00 | \$3,533.62 | \$1,596.71 | 0.00% | \$1,936.91 | 121.31% |
| 573100 State-Owned Transprt | \$1,166.88 | \$1,415.71 | \$9,697.38 | \$12,088.30 | -17.58% | (\$2,390.92) | -19.78% |
| 574500 Personal Vehicle Mileage | \$0.00 | \$138.69 | \$2,822.73 | \$2,316.40 | -100.00% | \$506.33 | 21.86% |
| 574600 Cont Services Travel | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 575100 Misc Travel Expense | \$0.00 | \$624.90 | \$377.37 | \$1,351.06 | -100.00% | (\$973.69) | -72.07% |
| 583000 Furniture & Office Equip | \$0.00 | \$0.00 | \$4,760.29 | \$2,109.80 | 0.00% | \$2,650.49 | 125.63% |
| 583300 Computer Hardware Equip | \$0.00 | \$0.00 | \$0.00 | \$1,635.40 | 0.00% | (\$1,635.40) | -100.00% |
| TOTAL EXPENDITURES | \$135,322.29 | \$122,601.20 | \$881,890.53 | \$808,531.47 | 10.38% | \$73,359.06 | 9.07% |
| Net Cash Diff. - Actual | \$297,126.15 | | \$213,586.55 | | | | |
| Net Cash Diff. - Prior Yr. | | \$155,981.90 | | \$19,258.85 | | | |
| 215900 Sales Tax | \$0.00 | | | | | | |
| 211900 Due to Vendors | \$0.00 | | | | | | |
| CASH FUND BALANCE (Ending DECEMBER 31, 2025) | \$ 1,360,379.48 | | | | CASH FUND BALANCE (Ending DECEMBER 31, 2024) | | \$1,555,320.79 |

DECEMBER 2025

| Account | Account Title | Amount | Budg Amount | Explanation |
|---------|-----------------------------|--------------|--------------|---|
| 521100 | POSTAGE | \$ 5,864.92 | \$ 1,500.00 | LICENSING MAIL |
| 541500 | LEGAL SERVICES EXP | \$ 15,048.50 | \$ 10,000.00 | RCVD MULTIPLE LARGE INVOICES FROM ATTORNEY'S FOR LARGE CASES |
| 541700 | LEGAL RELATED EXP | \$ 1,424.96 | \$ 350.00 | EXPENSES RELATED TO LEGAL BILLS |
| 527200 | REP & MAINT - MOTOR VEHICLE | \$ 275.00 | \$ - | REPAIR WINDSHIELD ON TSB CAR |
| 556100 | INSURANCE EXPENSE | \$ 1,566.02 | \$ - | LEASE PHYSICAL DAMAGE MOTOR VEHICLE |