

Finance Officer's Report

For 6 Months Ended December 31, 2025

February 12, 2026



Council Financing Activities

As of February 6, 2026

- Cash

\$388,700 in PNC Bank checking

\$ 8,800 in HSA/FSA checking

- Investments

\$1,050,600 in STAR Ohio money market mutual fund

As a result of cash flows, OKI has funds available for short term very liquid assets, and therefore, seeks to maximize interest rates rather than realize gains.

- Line of Credit – no recent activity

Balance Sheet

As of December 31, 2025

As of December 31, 2024

FY2026 vs. FY2025

Total Assets

\$2,856,472

Total Assets

\$2,639,415

Current Assets 2,660,282
Net Property & Equipment 196,190

Current Assets 2,495,331
Net Property & Equipment 144,084

- Cash and Investments increased \$ 385,108
- Accounts Receivable decreased \$ (205,766)

Total Liabilities and Fund Balance

\$2,856,472

Total Liabilities and Fund Balance

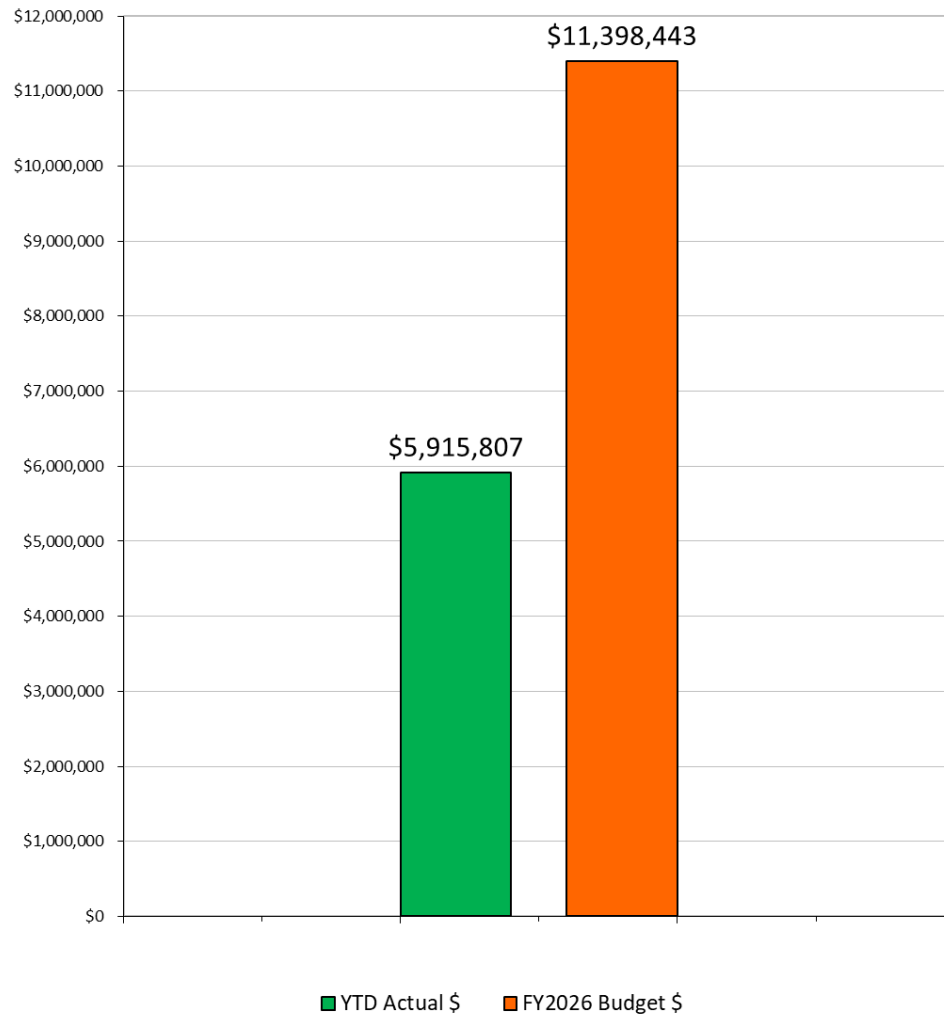
\$2,639,415

Current Liabilities 1,100,013
Noncurrent Liabilities 251,997
Fund Balance 1,504,462

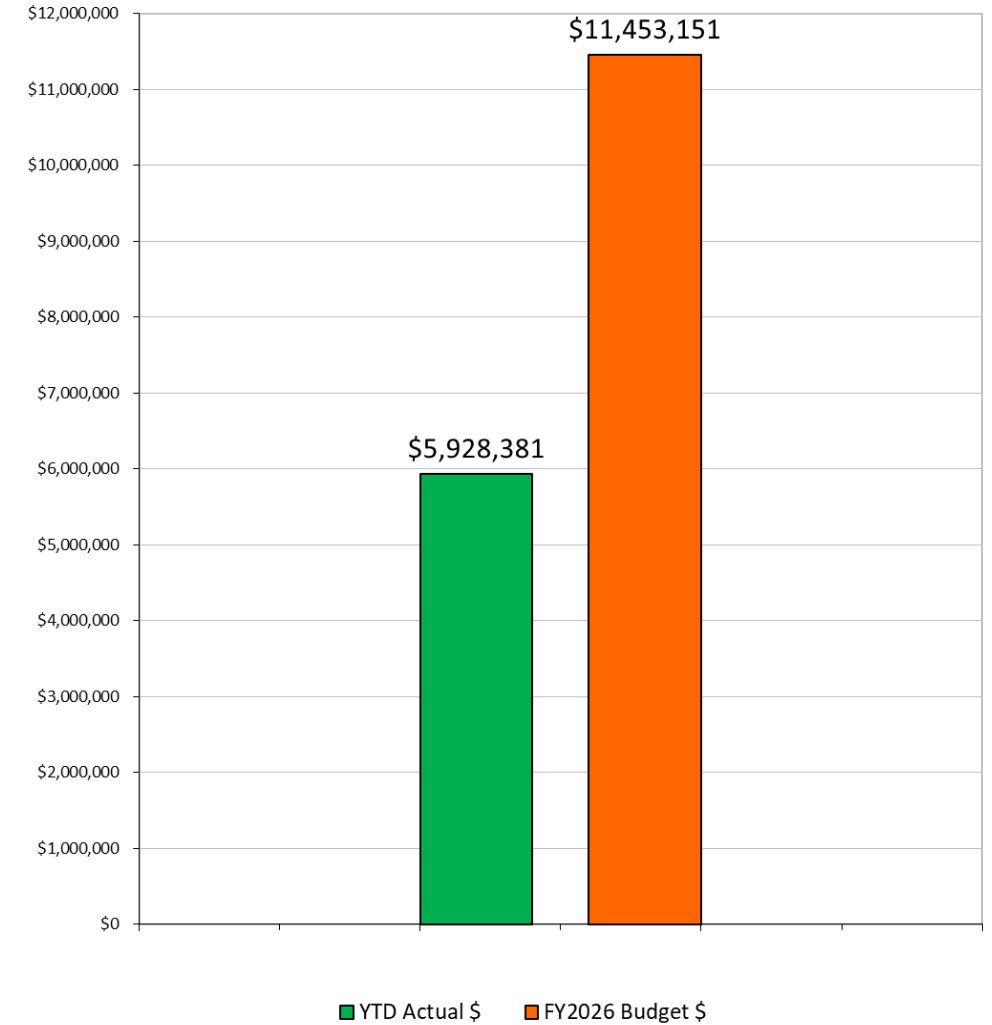
Current Liabilities 894,056
Noncurrent Liabilities 248,862
Fund Balance 1,496,497

- Accounts Payable increased \$ 221,534
- Deferred Revenues decreased \$ (59,355)

Revenues through December 31, 2025

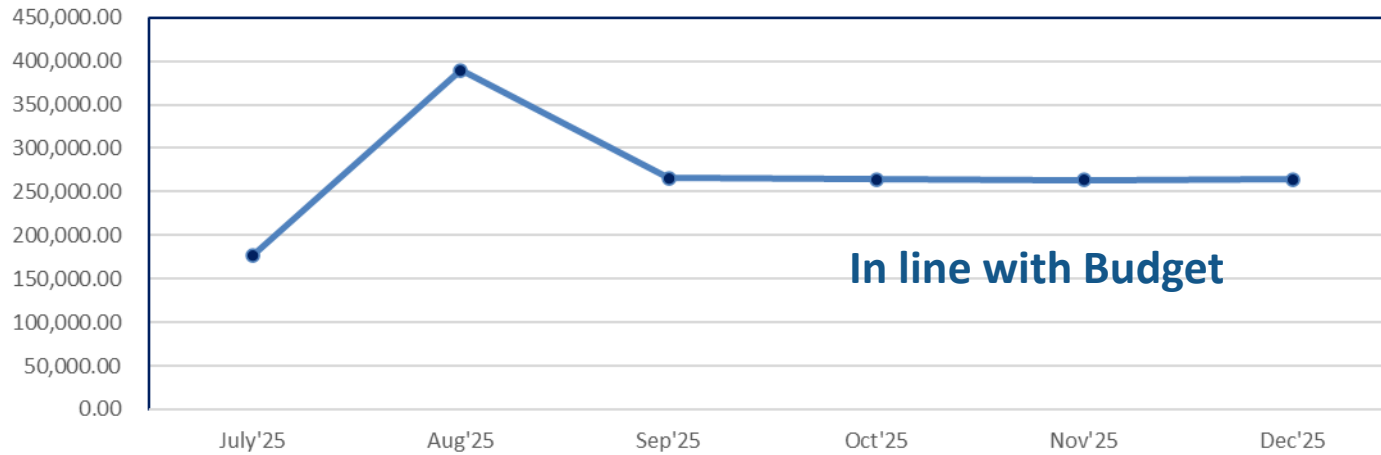


Expenses through December 31, 2025



*FY26 Budget estimates \$54,708 of surplus will be used to cover FY26 activities

Salaries through December 31, 2025



FY26 Budget - Salaries

\$3,489,879

YTD Salaries

\$1,624,201

47% Expended

FY26 Budget - Fringe Benefits

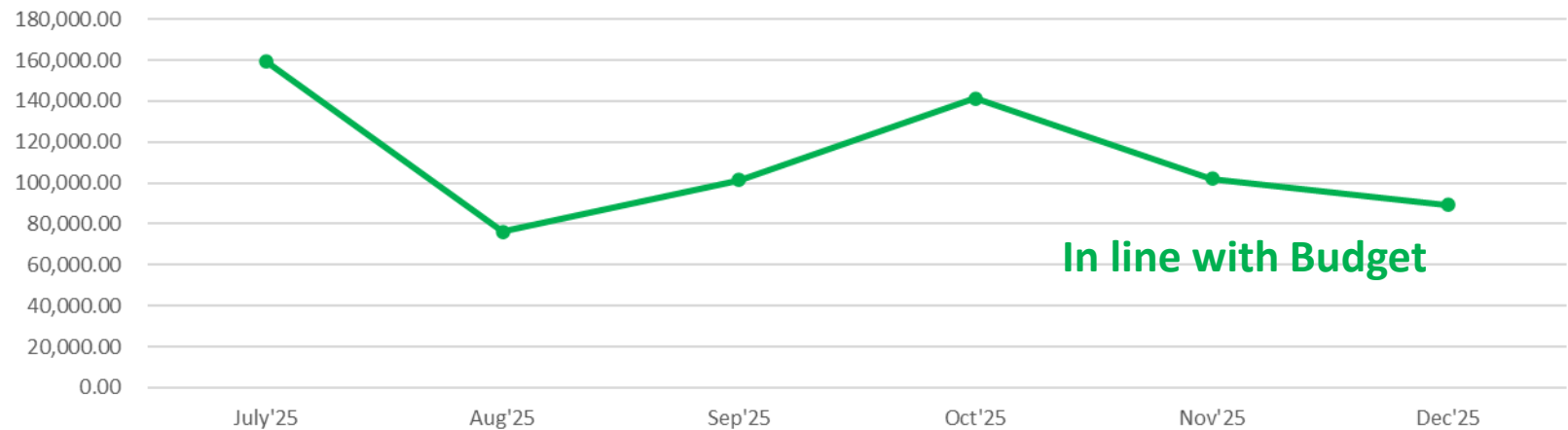
\$1,494,143

YTD Fringe Benefits

\$669,061

45% Expended

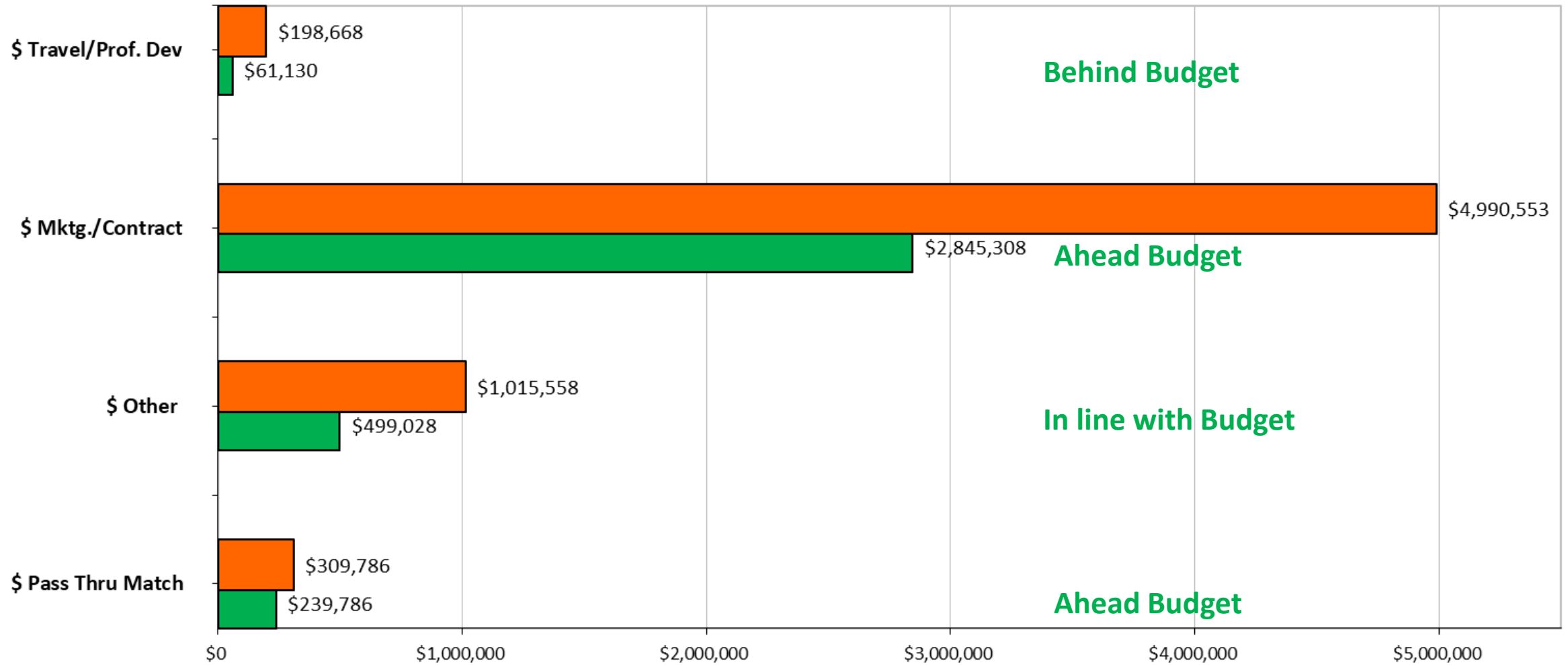
Fringe Benefits through December 31, 2025



Expenses through December 31, 2025

■ FY2026 Budget \$

■ YTD Actual \$



Change in General Fund Balance

Timing Differences

County Funding	\$74,400
Negotiated Fringe and Indirect Rates	(\$124,700)

FY2026 Year to Date Operations	37,700
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Year to Date 6 Month Change	(12,600)
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Questions or Comments

Feel free to contact:



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