

COUNTY COMMISSION RECORD, CAMDEN COUNTY, MISSOURI

Tuesday 03/03/2026

The Camden County Commission met with Presiding Commissioner Ike Skelton, First District Commissioner James Gohagan and Second District Commissioner Steve Dougan.

Meeting Agenda

Commissioner Skelton made a motion to amend the agenda to strike number four: "EMA to present Updated COOP for Camden County". Commissioner Gohagan seconded the motion. The motion passed by vote: Commissioner Dougan (aye) and Commissioner Gohagan (aye). Session opened at 10:00 A.M.

Prior Minutes

Commissioner Dougan made a motion to approve the previous meeting minutes of February 19, 2026. Commissioner Gohagan seconded the motion. The motion passed by vote: Commissioner Dougan (aye) and Commissioner Gohagan (aye).

New Business

260226 NVRA Bid Opening (Clerk's Election)— One bid was received from EJ Rice Company with a letter stating they are the sole source provider for the CVRM (Canvassing & Voter Registry Maintenance) system for election authorities. County Clerk Rowland Todd asked what the cost of their services is listed as on the bid which is \$18,178.41 which Mr. Todd claimed is approximately \$3,000 less than last time they bid. He requested the Commission accept the bid. Commissioner Gohagan made a motion to accept this bid from EJ Rice Company. Commissioner Dougan seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Dougan (aye).

EMA Budget Amendment \$24,250.00 (sale of truck) – Because the sale of an EMA truck brought in \$24,250.00 that was not originally accounted for, a budget

amendment is required to increase a revenue and expense line so the money can be spent. Commissioner Gohagan made a motion to approve the budget amendment for EMA in the amount of \$24,250.00. Commissioner Dougan seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Dougan (aye).

Public Safety Law Enforcement Budget Amendment \$86.96 (donation received)—

Because the Sheriff's Department received a donation of \$86.96 from the pizza fundraiser, a budget amendment is required to increase a revenue and expense line so the money can be spent. Commissioner Dougan made a motion to approve the budget amendment for Public Safety Law Enforcement department in the amount of \$86.96. Commissioner Gohagan seconded the motion. The motion passed by vote: Commissioner Dougan (aye) and Commissioner Gohagan (aye).

Monthly Budget/Revenue Status— Commissioner Dougan brought up the idea of having this item on the agenda once a month after the Treasurer's Office receipts in revenues from the State of Missouri. He turned the floor over to Kendra Hicks, Treasurer. She presented paperwork and spoke on the status of Camden County's revenue. *That paperwork will be available beginning after the adjournment.* Commissioner Skelton spoke after Kendra stating he heard during CCAM training that some counties were sending marijuana tax money they were holding back to DOR. Camden County received roughly \$800,000, but there is no order from DOR stating what must be done with the funds. Ms. Hicks requested that, before any decisions are made, she be allowed time to speak with someone from DOR. She has already made a phone call to DOR and is waiting for someone to reach out to her.

Auditor Jimmy Laughlin spoke next. He stated payroll and expenses are on track for all departments with Road and Bridge and the Sheriff's Department fluctuating some due to the higher expenses incurred by their offices. He stated that overall, the county's budget to revenue is down 4%. Commissioner Skelton requested Pat Wolf, R&B Administrator, to try to lock in fuel prices due to what is going on in the middle east right now. Pat Wolf circled back to the topic of marijuana tax funds and stated he had spent some and asked if he should hold off on spending anymore. Commissioner Skelton and Treasurer Hicks both stated that it would be best to not

spend anymore of that money at this time until the County receives direction from DOR. Sheriff Chris Edgar had a question for the Auditor: "So, if our taxes is on pace, will we still have that \$2.4 something shortfall?" and Jimmy Laughlin answered "Yes".

At this time, Commissioner Skelton opened the floor for public comment.

Kris Franken addressed Auditor Jimmy Laughlin and asked him how he is coming up with the cut in the Sheriff's Department based on his claim that Camden County uses cash-basis accounting, no accrual methods, and his formulary for the creation of the budget. Jimmy stated he is only presenting information pertaining to the current time and not speaking for the entire year. There was discussion back and forth about projections and calculations. During this time, a claim was made by another constituent, Nathan Rinne, that commissioners have been locked out of some functions of BS&A (especially during the budget cycle) when they have requested full access in the past and were granted it. Auditor Jimmy Laughlin claims that several years ago, the Commissioners were given their own "group" set up in BS&A and should have access to view everything. Nathan Rinne then claims that even after the initial issues occurred and they were given access, their access has been tampered with or taken away on other occasions. Auditor Jimmy Laughlin denies that anyone's access has been taken away. ***For the record, Commissioner Gohagan requested an audit report provided by BS&A be entered into the official record, showing where access had been taken from him on several occasions since 2021. This document will begin after the Treasurer's documents behind the adjournment.***

Adjourn: With no further official business on the agenda, Commissioner Dougan made a motion to adjourn to any unofficial business that may develop during the day. Commissioner Gohagan seconded the motion. The motion passed by vote:

Commissioner Dougan (aye) and Commissioner Gohagan (aye). Session closed at 10:34 A.M.

Ordered that the Commission adjourn until further notice.

Ike Skelton, Presiding Commissioner

Jordan Stanton, Admin. Assistant

CASH SUMMARY BY FUND FOR CAMDEN COUNTY MO
 FROM 03/01/2026 TO 03/03/2026
 FUND: ALL FUNDS
 CASH ACCOUNTS

Treasurer's Docs. Start

Fund	Description	Beginning Balance 03/01/2026	Total Debits	Total Credits	Ending Balance 03/03/2026
001	COUNTY REVENUE	2,128,736.25	9,985.00	58,989.16	2,079,732.09
002	SPECIAL ROAD AND BRIDGE	1,885,828.29	0.00	64,856.12	1,820,972.17
003	ASSESSMENT	1,120,032.72	0.00	0.00	1,120,032.72
007	TAX SALES SURPLUS	944,806.02	0.00	0.00	944,806.02
010	PUBLIC SAFETY LAW ENFORCEMENT	812,049.15	12,806.00	234,156.96	590,698.19
012	FIRING RANGE	1,052.75	0.00	0.00	1,052.75
013	INMATE PRIS.DET.SEC.FD.	340,566.59	3,358.82	0.00	343,925.41
014	SHERIFF'S REVOLVING FUND	35,746.13	0.00	0.00	35,746.13
015	L.E.T.F.	13,496.39	0.00	0.00	13,496.39
016	SHERIFF'S FEE FUND	15,762.95	0.00	575.00	15,187.95
017	E-911	53,301.24	1,031.36	100.00	54,232.60
020	PUBLIC SAFETY GENERAL GOVERNMENT	557,764.95	2,605.00	28,003.74	532,366.21
021	P.A. BAD CHECKS	128,269.70	0.00	0.00	128,269.70
022	P.A.T.F.	18,640.79	0.00	0.00	18,640.79
023	P.A. SALES TAX COLLECTION	91,392.59	0.00	0.00	91,392.59
024	P.A. CONTINGENCY	0.00	0.00	0.00	0.00
025	CLERK	244,051.28	0.00	0.00	244,051.28
102	ASPHALT CONTRIBUTION FD.	63,632.14	0.00	0.00	63,632.14
103	ROAD DAMAGE BONDS	617,420.15	14,570.25	0.00	631,990.40
111	PAYROLL CLEARING	(140,569.02)	0.00	0.00	(140,569.02)
120	OPIOID FUNDS	633,575.97	0.00	0.00	633,575.97
150	GIS	3,897.79	0.00	0.00	3,897.79
155	TAX BOOK SYSTEM MAINTENANCE FUND	50,000.00	0.00	0.00	50,000.00
160	GRANT FUNDS	3,018.84	0.00	0.00	3,018.84
165	CARES ACT FUND/ARPA FUNDS	123,497.68	0.00	0.00	123,497.68
170	ECONOMIC ACTIVITY TAX FND	15,773.72	0.00	0.00	15,773.72
175	TCLA/CCBD	478,166.05	0.00	0.00	478,166.05
205	7-13K-KB N.I.D	0.00	0.00	0.00	0.00
300	DEBT SERVICE SERIES 2008	84,802.47	0.00	0.00	84,802.47
301	1996A DSF	23,092.00	0.00	0.00	23,092.00
302	1997A DSF	27,125.29	0.00	0.00	27,125.29
303	1997B DSF	56,175.91	0.00	0.00	56,175.91
304	1998A DSF	106,038.33	0.00	0.00	106,038.33
305	1998B DSF	3,516.76	0.00	0.00	3,516.76
306	1999B DSF	1.18	0.00	0.00	1.18
307	1999A DSF	6,951.49	0.00	0.00	6,951.49
308	2000 DSF	80,681.20	0.00	0.00	80,681.20
309	2000A DSF	62,555.39	0.00	0.00	62,555.39
310	2004 DSF	392,907.97	0.00	0.00	392,907.97
311	2003 DSF	43.07	0.00	0.00	43.07
312	2010 DS HVAC EQUIPMENT	0.00	0.00	0.00	0.00
313	DSF313 2014 SERIES	5,158.72	0.00	0.00	5,158.72
375	135-3 E&W NID MAINTENANCE	4,695.43	0.00	0.00	4,695.43
377	SHADOW OAKS N.I.D.	0.00	0.00	0.00	0.00
401	CAM-MO AMBULANCE DIST.#1	0.00	0.00	0.00	0.00
403	PULASKI AMBULANCE DIST	0.00	0.00	0.00	0.00
404	CAMDEN AMBULANCE	0.00	0.00	0.00	0.00
411	C.A.D.V	924.68	0.00	0.00	924.68

CASH SUMMARY BY FUND FOR CAMDEN COUNTY MO
 FROM 03/01/2026 TO 03/03/2026
 FUND: ALL FUNDS
 CASH ACCOUNTS

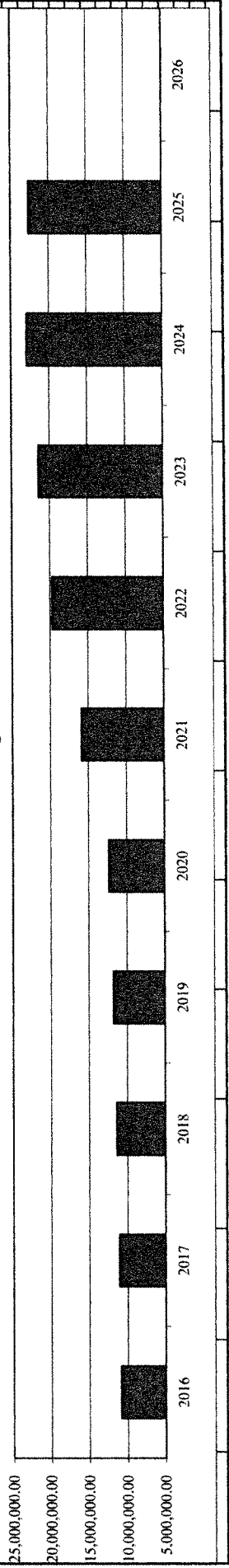
Fund	Description	Beginning Balance 03/01/2026	Total Debits	Total Credits	Ending Balance 03/03/2026
412	C.E.R.F	97,260.40	0.00	0.00	97,260.40
413	CITY-LAKE OZARK	3,849.77	0.00	0.00	3,849.77
414	CITY-FOUR SEASONS	44,772.49	0.00	0.00	44,772.49
415	CITY-SUNRISE BEACH	6,081.27	0.00	0.00	6,081.27
416	CITY OF LINN CREEK	1,682.43	0.00	0.00	1,682.43
417	CITY-CLIMAX SPRINGS	0.00	0.00	0.00	0.00
419	CITY-CAMDENTON	16,369.81	0.00	0.00	16,369.81
420	CITY-STOUTLAND	203.04	0.00	0.00	203.04
421	CITY-RICHLAND	298.66	0.00	0.00	298.66
422	CITY-OSAGE BEACH	81,285.92	0.00	0.00	81,285.92
431	LAKE OZARK FIRE PRO. DIST	0.00	0.00	0.00	0.00
432	OSAGE BEACH FIRE PRO DIST	0.00	0.00	0.00	0.00
433	SUNRISE BEACH FIRE PRO DS	0.00	0.00	0.00	0.00
434	MID-COUNTY FIRE PRO DIST	0.00	0.00	0.00	0.00
435	GRAVOIS FIRE PRO DIST.	0.00	0.00	0.00	0.00
436	NORTHWEST FIRE PRO DIST	0.00	0.00	0.00	0.00
437	SOUTHWEST FIRE PRO DIST	0.00	0.00	0.00	0.00
438	TRI-CO FIRE PRO-CO TAX	0.00	0.00	0.00	0.00
451	GOOD SHEPERD NURSING HOME	0.00	0.00	0.00	0.00
452	SCHOOL FINES	41,279.91	0.00	0.00	41,279.91
453	SENIOR CITIZENS FUND	0.00	0.00	0.00	0.00
454	SHELTERED WORKSHOP	0.00	0.00	0.00	0.00
455	HORSESHOE BEND SP.DST.ONE	0.00	0.00	0.00	0.00
456	CAMDENTON SP.RD.DST.	0.00	0.00	0.00	0.00
457	OSAGE BEACH SP.RD. DIST.	0.00	0.00	0.00	0.00
461	FINANCIAL INSTUT. TAX	0.00	0.00	0.00	0.00
462	HAVA/MCVR	98.85	0.00	0.00	98.85
463	ELECTION SERVICES FUND	116,952.25	0.00	0.00	116,952.25
465	ELECTION CARES ACT	0.00	0.00	0.00	0.00
525	CAMELOT GEO BOND	1,275.11	0.00	0.00	1,275.11
601	HEALTH CARE FUND	788,804.02	0.00	0.00	788,804.02
902	PASSPORT FUND	11,853.58	0.00	0.00	11,853.58
995	TAX MAINTENACE FUND	358,267.63	0.00	0.00	358,267.63
996	HAZ-MAT FUND	0.00	0.00	0.00	0.00
997	R.R.S.P.F.	437,802.68	0.00	440.00	437,362.68
998	TECHNOLOGY FUND	96,100.19	0.00	0.00	96,100.19
999	JUVENILE SERVICES FUND	822,682.37	0.00	4,419.62	818,262.75
	TOTAL - ALL FUNDS	14,021,501.38	44,356.43	391,540.60	13,674,317.21

CASH SUMMARY BY FUND FOR CAMDEN COUNTY MO
 FROM 03/01/2026 TO 03/03/2026
 FUND: 001 002 003 010 017 020
 CASH ACCOUNTS

Fund	Description	Beginning Balance 03/01/2026	Total Debits	Total Credits	Ending Balance 03/03/2026
001	COUNTY REVENUE	2,128,736.25	9,985.00	58,989.16	2,079,732.09
002	SPECIAL ROAD AND BRIDGE	1,885,828.29	0.00	64,856.12	1,820,972.17
003	ASSESSMENT	1,120,032.72	0.00	0.00	1,120,032.72
010	PUBLIC SAFETY LAW ENFORCEMENT	812,049.15	12,806.00	234,156.96	590,698.19
017	E-911	53,301.24	1,031.36	100.00	54,232.60
020	PUBLIC SAFETY GENERAL GOVERNMENT	557,764.95	2,605.00	28,003.74	532,366.21
	TOTAL - ALL FUNDS	6,557,712.60	26,427.36	386,105.98	6,198,033.98

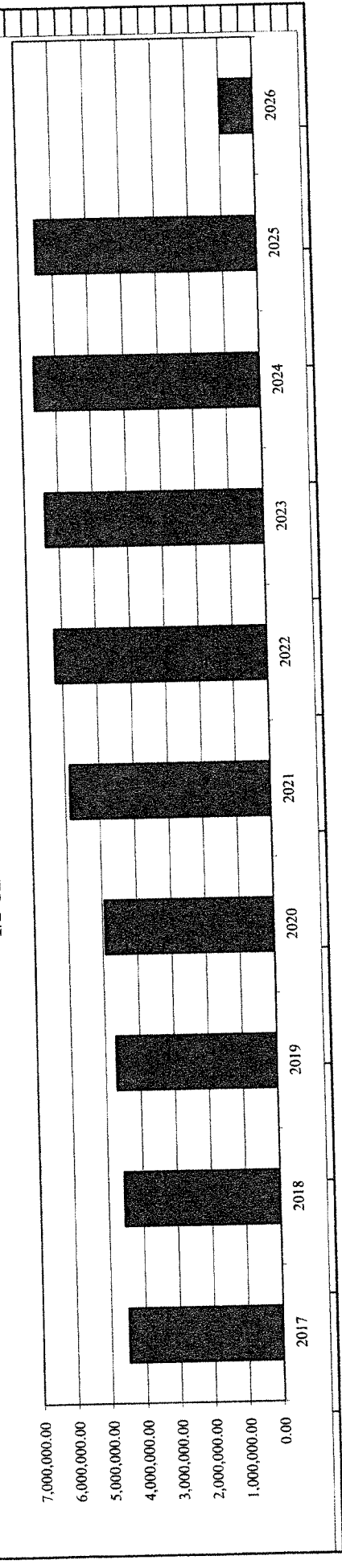
PREPARED FOR FEBRUARY 2026 CAMDEN COUNTY TREASURER													
**Starting in 2021 this spreadsheet reflects the Sales, Use Taxes & Marijuana Tax													
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	PERCENT	
JANUARY	729,495.60	884,373.40	759,993.75	872,033.36	877,219.66	1,109,561.29	1,169,276.05	1,520,452.69	1,692,243.63	1,643,903.05	1,697,891.95	53,988.90	3.2842%
FEBRUARY	562,041.51	611,078.96	638,856.86	679,946.71	678,525.11	916,928.83	1,090,394.09	1,419,665.99	1,841,106.89	1,567,746.01	1,729,476.63	161,730.62	10.3161%
MARCH	894,208.94	784,505.11	790,312.29	807,408.62	808,275.49	1,054,575.74	1,198,085.43	1,205,249.49	1,369,602.06	1,540,619.48			
APRIL	634,773.88	657,258.31	778,671.25	709,142.28	736,159.83	862,938.55	1,197,907.00	1,458,540.21	1,573,080.38	1,435,715.15			
MAY	584,983.60	575,206.30	576,593.59	616,565.28	674,489.13	974,446.40	1,372,007.49	1,357,331.10	1,617,094.18	1,505,445.30			
JUNE	1,103,551.63	981,707.33	985,884.93	1,011,409.37	859,883.71	1,494,535.88	1,631,169.13	1,686,058.10	1,786,021.77	2,001,210.79			
JULY	1,027,319.20	1,160,846.69	1,234,252.27	1,130,968.75	1,252,043.95	1,459,981.79	1,707,243.60	1,895,595.93	1,999,398.28	1,868,196.32			
AUGUST	792,453.82	832,567.14	849,962.09	1,060,538.80	1,156,368.19	1,387,481.88	2,277,393.25	2,451,722.71	2,511,665.29	2,472,764.43			
SEPTEMBER	1,690,051.04	1,468,389.65	1,857,981.86	1,744,115.53	1,803,241.55	2,248,822.59	2,544,355.15	2,528,437.39	2,482,062.88	2,635,707.21			
OCTOBER	1,057,937.01	1,207,863.36	1,113,393.91	1,179,375.61	1,349,569.36	1,685,175.00	2,021,551.94	2,100,678.49	2,363,484.38	2,346,135.72			
NOVEMBER	744,498.61	787,107.91	772,619.56	827,603.06	1,044,406.63	1,160,229.10	1,680,271.38	1,940,994.96	1,955,295.50	2,004,923.81			
DECEMBER	1,045,344.81	1,102,380.51	1,021,321.65	1,081,173.23	1,081,849.08	1,499,083.17	1,828,899.87	1,923,219.19	1,752,720.54	1,600,801.20			
Semi-Annual Int				22,070.71	13,169.58	996.82	284.34			2,660.45			
TOTALS	10,866,659.65	11,053,084.67	11,379,664.01	11,742,351.31	12,335,200.27	15,853,860.22	19,719,551.20	21,488,230.59	22,943,775.78	22,625,828.92	3,427,368.58	-19,198,460.34	-84.8520%
2025/2026 COMPARISON											215,719.52		6.7168%

Combined Sales Tax Figures



PREPARED FOR FEBRUARY 2026		These figures accurately reflect information received by the Missouri Department of Revenue and are on file in the County Treasurer's Office. This spreadsheet is unaudited and is for inter-office use only.											
KENDRA HICKS, CAMDEN COUNTY TREASURER		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	VARIANCE	PERCENT
JANUARY	353,750.20	304,009.34	348,814.87	350,911.71	415,928.65	424,604.22	471,971.33	494,065.93	468,501.80	498,182.99	29,681.19	6.3353%	
FEBRUARY	244,495.97	255,548.46	271,993.00	271,420.79	326,248.76	382,648.23	421,945.12	503,361.12	445,863.67	461,008.09	15,144.42	3.3966%	
MARCH	313,804.18	316,190.83	323,023.74	323,328.06	383,602.17	384,442.24	369,944.28	389,279.96	402,831.27				
APRIL	262,902.61	311,468.63	283,633.46	294,506.50	302,534.52	358,636.22	434,373.35	431,359.70	379,416.57				
MAY	230,123.69	230,707.88	246,671.11	269,829.93	357,595.86	425,267.67	413,158.92	450,109.60	425,074.62				
JUNE	392,699.63	394,471.73	404,579.30	343,973.23	569,645.87	503,015.98	509,081.63	510,170.18	577,270.83				
JULY	464,337.09	493,546.38	452,401.52	500,826.06	547,242.30	530,406.71	544,368.89	598,313.56	539,875.79				
AUGUST	333,125.17	340,105.56	424,297.80	462,554.40	515,052.53	697,625.29	688,461.43	711,230.11	702,490.99				
SEPTEMBER	587,355.45	743,205.79	697,700.00	721,361.60	845,320.36	792,496.22	769,659.08	756,118.44	786,932.08				
OCTOBER	483,071.01	445,374.07	471,775.43	539,836.35	632,361.74	637,011.09	625,948.95	688,493.55	708,208.63				
NOVEMBER	314,862.01	309,136.53	331,050.16	417,866.49	428,420.94	521,420.80	598,323.19	567,855.42	592,261.17				
DECEMBER	425,923.60	408,529.86	432,576.73	432,739.64	550,095.89	566,495.34	557,170.95	527,117.12	473,942.76				
SEMI-ANNUAL INT	87,226.83	0.00	0.00	0.00	590.21	300.41	84.16		819.33				
TOTALS	4,494,720.05	4,552,295.06	4,697,345.94	4,934,423.09	5,874,639.80	6,224,370.42	6,404,491.28	6,627,474.70	6,503,489.51	973,519.31	15,529,970.20	-65.0308%	
COMPARISON 12 MO 2025/2026	915,184.80										58,334.51	6.3741%	

1/2 CENT SALES TAX

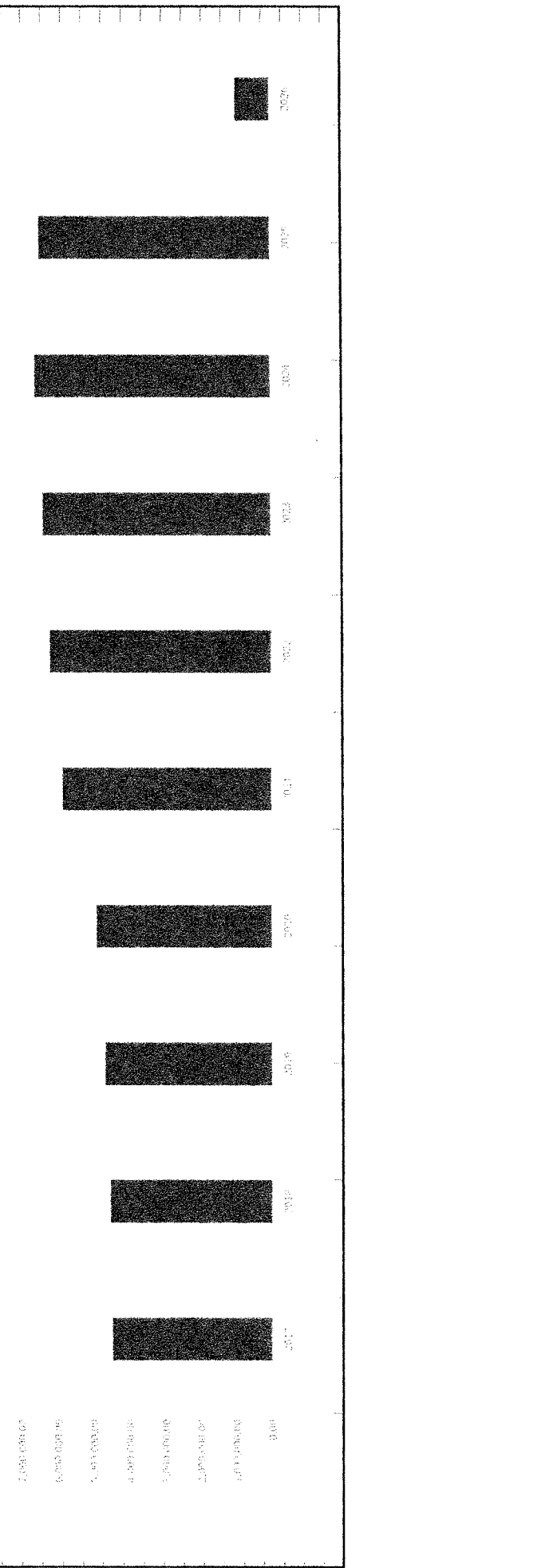


PREPARED FOR FEBRUARY 2026
 CAMDEN COUNTY TREASURER, KENDRA HICKS

These figures accurately reflect information received by the Missouri Department of Revenue and are on file in the County Treasurer's Office. This spreadsheet is unaudited and is for inter-office use only

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	VARIANCE	PERCENT
JANUARY	353,742.85	303,962.19	348,812.35	350,872.03	415,884.46	424,578.89	471,903.87	494,062.81	468,499.49	498,183.07	29,683.58	6.3359%
FEBRUARY	244,291.68	255,522.53	271,926.74	271,403.31	326,231.88	382,629.75	421,912.65	503,356.06	445,863.94	460,613.93	14,749.99	3.3082%
MARCH	313,799.16	316,062.06	322,904.32	323,266.58	383,564.19	384,413.78	369,562.59	388,946.78	402,501.62			
APRIL	262,900.42	311,466.71	283,662.89	294,435.22	302,412.50	358,437.81	434,367.33	431,358.16	379,416.59			
MAY	229,950.33	230,575.11	246,596.62	269,763.70	357,506.41	425,238.60	413,123.23	449,382.26	424,879.60			
JUNE	392,670.84	394,083.68	404,525.11	343,879.86	569,617.40	502,889.65	508,772.55	510,167.41	577,270.97			
JULY	464,300.98	493,804.02	452,339.84	500,811.71	547,146.12	530,313.59	544,330.66	598,303.21	539,875.56			
AUGUST	332,909.37	339,898.94	424,129.24	462,538.42	515,025.42	697,568.72	688,441.44	710,692.77	702,490.72			
SEPTEMBER	587,355.26	743,164.98	697,582.07	721,253.41	845,258.26	791,595.62	769,171.61	756,104.69	786,356.50			
OCTOBER	483,042.50	445,338.55	471,702.12	539,821.53	632,305.35	636,968.39	625,925.54	688,467.69	708,208.53			
NOVEMBER	314,768.43	308,948.27	331,035.38	417,693.31	428,149.02	521,392.04	597,686.84	567,236.36	592,260.38			
DECEMBER	425,921.25	408,528.11	432,397.57	432,739.58	550,067.72	565,917.09	557,166.22	527,100.06	472,921.95			
SEMI-ANNUAL INT	87,142.50	0.00	0.00	0.00	0.00	300.35	84.14	14,323.85	818.95			
TOTALS	4,493,837.92	4,551,357.15	4,696,441.37	4,933,745.95	5,873,758.87	6,222,244.28	6,402,448.67	6,625,168.26	6,501,364.80	973,120.85	-6,528,243.95	-85.0321%
COMPARISON 12 MO 2025/2026		915,182.38									57,938.47	6.3308%

2007 1/2 CENT SALES TAX (EFFECTIVE 1/1/08)

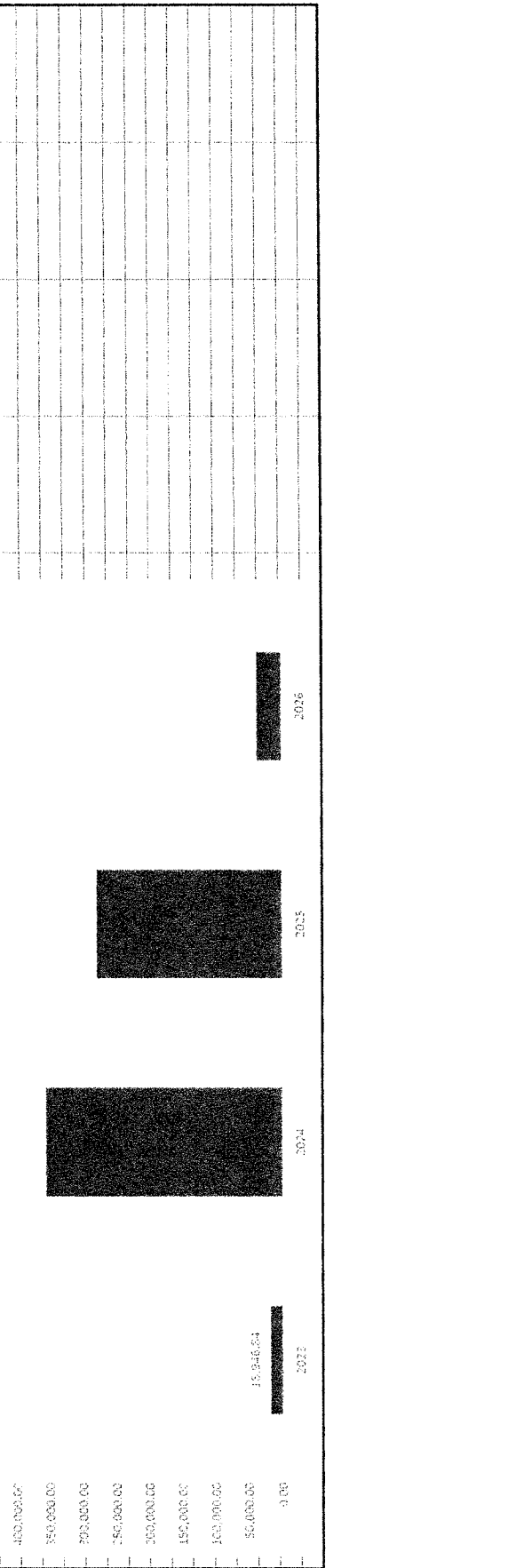


PREPARED FOR FEBRUARY 2026
 KENDRA HICKS, CAMDEN COUNTY TREASURER

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MARIJUANA SALES TAX Effective 10/01/2023	2023	2024	2025	2026	VARIANCE	PERCENT
JANUARY	0.00	25,628.10	25,103.35	0.00	-25,103.35	-100.0000%
FEBRUARY	0.00	18,148.30	39,844.67	36,686.79	-3,157.88	-7.9255%
MARCH	0.00	22,038.28	34,390.09			
APRIL	0.00	22,798.76	23,631.19			
MAY	0.00	57,369.88	12,074.17			
JUNE	0.00	26,632.81	43,773.78			
JULY	0.00	21,630.88	23,416.13			
AUGUST	0.00	43,815.78	46,476.97			
SEPTEMBER	0.00	40,813.88	22,639.78			
OCTOBER	0.00	30,859.53	8,531.70			
NOVEMBER	0.00	33,199.52	0.00			
DECEMBER	18,946.84	13,664.19	0.00			
SEMI-ANNUAL INT	0.00	0.00	0.00	631.67		
TOTALS	18,946.84	356,599.91	279,881.83	37,318.46	-242,563.37	-66.6667%
COMPARISON 12 MO 2025/2026		64,948.02			-27,629.56	-42.541%

Marijuana Sales Tax

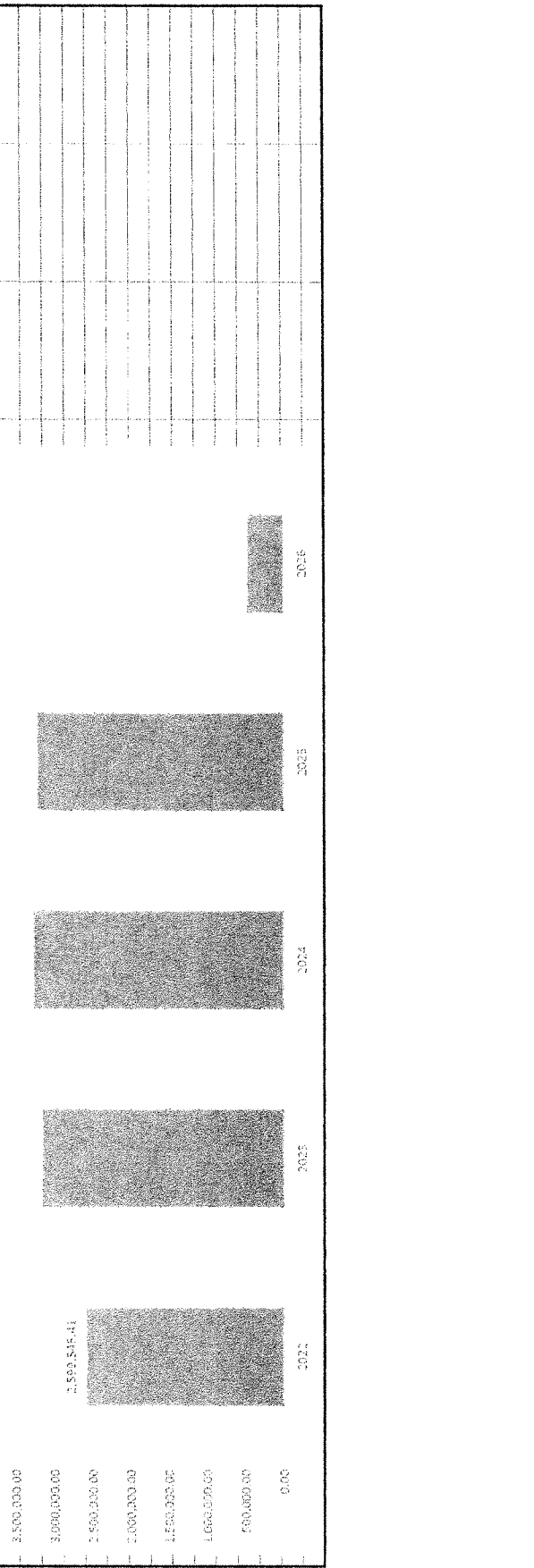


PREPARED FOR FEBRUARY 2026
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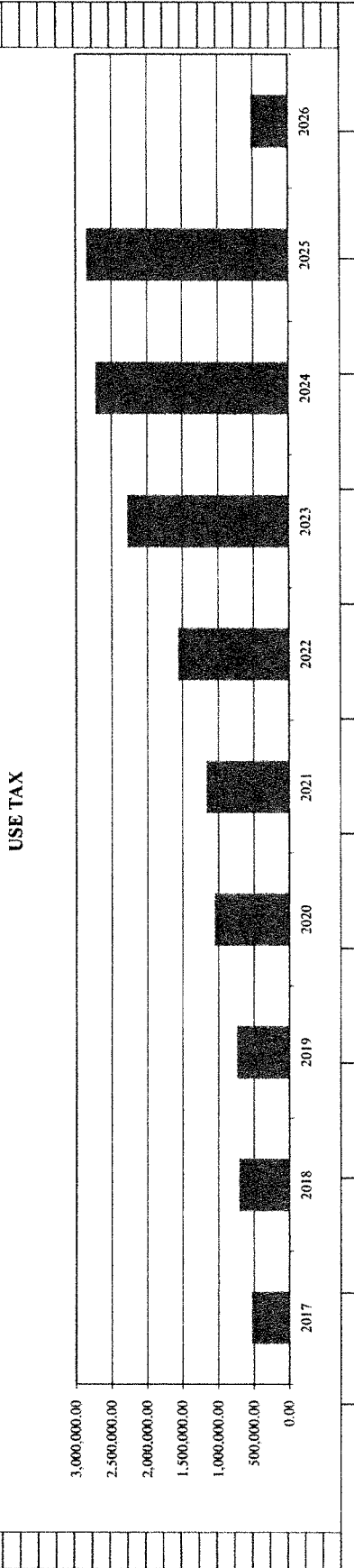
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SHERIFF LEST 2 QUARTER CENT SALES TAX Effective 1/1/2022		2022	2023	2024	2025	2026	VARIANCE	PERCENT
JANUARY	0.00	234,265.53	245,552.29	233,536.00	248,561.65	15,025.65	6.434%	
FEBRUARY	36,632.50	209,903.30	250,223.59	222,740.13	230,196.92	7,456.79	3.348%	
MARCH	112,560.40	183,870.95	193,201.01	200,629.89				
APRIL	158,630.30	215,115.03	214,583.09	188,287.33				
MAY	197,405.63	203,626.61	223,813.98	211,980.70				
JUNE	244,147.72	252,127.46	253,243.90	287,959.57				
JULY	257,855.10	268,663.14	291,433.95	268,320.05				
AUGUST	345,824.07	341,560.25	353,706.74	350,596.83				
SEPTEMBER	393,324.50	383,298.50	376,653.32	391,885.60				
OCTOBER	314,444.67	311,205.06	343,899.24	353,910.06				
NOVEMBER	256,938.63	296,832.85	282,904.43	295,645.78				
DECEMBER	281,666.81	277,562.71	263,179.06	236,461.45				
SEMI-ANNUAL INT	117.08	41.68		405.87	7,123.85			
TOTALS	2,599,545.41	3,178,073.07	3,292,194.60	3,242,359.26	485,882.42	(2,756,476.84)	-85.015%	
COMPARISON 12 MO 2025/2026		456,682.00				29,200.42	6.394%	

Sheriff LEST 2 Sales Tax



PREPARED FOR FEBRUARY 2026 CAMDEN COUNTY TREASURER, KENDRA HICKS												
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	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	VARIANCE	PERCENT
JANUARY	33,558.24	47,907.06	56,642.97	41,842.88	69,777.94	107,803.32	106,360.29	185,903.38	214,013.74	203,872.75	(10,140.99)	-4.7385%
FEBRUARY	46,320.94	89,562.97	88,978.37	49,174.72	101,315.90	97,164.35	154,920.66	314,340.07	190,501.95	310,664.27	120,162.32	63.0767%
MARCH	39,499.33	61,888.36	80,356.18	85,169.34	93,844.30	124,433.64	97,090.29	181,662.71	299,015.65			
APRIL	39,910.11	52,055.68	51,925.78	47,848.90	106,752.91	142,983.63	157,500.87	257,301.85	275,255.34			
MAY	43,328.27	52,104.32	42,864.56	99,396.28	80,562.98	111,448.05	120,851.87	211,211.70	218,996.98			
JUNE	41,000.77	42,856.97	51,757.35	115,505.67	70,535.81	129,671.00	161,690.20	230,723.68	226,300.18			
JULY	46,011.68	72,383.60	56,284.15	90,513.24	91,991.54	123,455.54	266,039.92	190,565.12	226,771.22			
AUGUST	52,173.08	80,264.21	65,053.46	111,390.60	99,862.90	187,561.81	389,039.08	336,889.58	319,463.74			
SEPTEMBER	62,245.25	59,689.77	66,949.80	87,233.83	135,615.46	170,735.88	221,693.82	174,319.48	254,716.01			
OCTOBER	21,012.70	42,281.94	41,269.04	112,730.72	104,322.58	114,643.76	224,636.60	267,729.04	213,172.79			
NOVEMBER	26,588.46	56,484.19	56,253.74	135,776.30	89,584.61	119,797.40	149,308.89	220,481.92	228,626.47			
DECEMBER	37,572.98	52,346.02	78,194.82	69,737.36	123,857.84	131,862.13	233,788.93	158,109.76	180,994.44			
SEMI-ANNUAL INT	492.54	0.00	3,342.81	1,780.74	278.57	128.80	32.29		206.71	6,606.86		
TOTALS	533,295.73	709,805.09	739,873.03	1,048,100.58	1,168,303.34	1,561,689.31	2,262,933.71	2,729,239.19	2,848,035.22	521,143.88	(2,326,891.34)	-81.7015%
COMPARISON 12 MO 2025/2026		404,722.40								116,421.48		28.7650%



BS+A Audit Report Start:

This is an audit report for all security changes for user James Gohagan. It was run on December 2. I have reviewed each changes below and summarized the effect of the change. There are two different ways that a user can obtain privileges, through their individual settings or through their group settings. Whichever of those two, Group or User, provides the greatest level of access is the one that is in effect.

12/02/2022

Audit Summary Report For 'Accounts Payable'

Page: 1/2

Reference Table: Users
Change Type: Record Updated
Description: User Modified

Changed By: tammy mayer
Date Time: 10/24/2022

User Name james gohagan

Field(s) modified	Old Value	New Value
(AP) Program Access Level	Set Access	Disallow Login

On 10/24/2022 Tammy Mayer, or a user that logged in with her ID/password, changed James' privileges from "Set Access" to "Disallow login." "Set Access" gives the user a specific, custom set of access privileges. "Disallow Access," as you might expect, does not allow the user to log in. The effect of this change is that on this date James was no longer able to login to Accounts Payable using his individual settings. James may have retained access to log in to Accounts Payable through his group settings.

Reference Table: Users
Change Type: Record Updated
Description: User Modified

Changed By: tammy mayer
Date Time: 10/24/2022

User Name: james gohagan

Field(s) modified	Old Value	New Value
(AP) Program Access Level	No Access	Set Access

On 10/24/2022 Tammy Mayer changed James' privileges from "No Access" to "Set access." The term "No Access" is confusing – it means the user has access to view, but no access to edit any records or create new records. "No Access" could be more easily defined as "Read Only." This change altered James' privileges from read only to "set access" which have would given him a defined list of things that he could do. From this entry, it is not possible to determine which functions he could perform. This report was run in summary. If it were run in detail, we would be able to tell what access was assigned. James may have also had group privileges in effect at this time.

Reference Table: Users
Change Type: Record Updated
Description: User Modified

Changed By: Tammy mayer
Date Time: 09/29/2022

Application: General Ledger
User Name: james gohagan

Database CAMDEN COUNTY

Field(s) modified	Old Value	New Value
Override Group Settings With User settings	Yes	No

On 9/29/2022 Tammy Mayer modified James' privileges. Before this change James had access to funds 001, 002, 010, 017, 160 and 902. After this his access to funds was controlled by his group. Since this report does not identify his Group settings, it is not possible to tell which funds he had access to after

this change. This change essentially reversed the change by Mandy Blair of 8/24/2022 which is identified below.

Field(s) modified	Old Value	New Value
Override Group Settings With User settings	No	Yes
Fund		001 - 001
Fund		002 - 002
Fund		010 - 010
Fund		017 - 017
Fund		160 - 160
Fund		902 - 902

On 8/24 Mandy Blair modified James' privileges. After this change James had access to funds 001, 002, 010, 017, 160 and 902, as well as any funds that his group had access to. Prior to this his access to specific funds was controlled by his group. Since this report does not identify his Group settings, it is not possible to determine which funds he had access to prior to this change.

Field(s) modified	Old Value	New Value
Fund 002 - 002 (Budget)		True
Fund 002 - 002 (Viewing/Input)		True
Fund		002 - 002
Fund 010 - 010 (Budget)		True
Fund 010 - 010 (Viewing/Input)		True
Fund		010 - 010
Fund 017 - 017 (Budget)		True
Fund 017 - 017 (Viewing/Input)		True
Fund		017 - 017

On 7/26/2021 Jimmy Laughlin modified James privileges to give him access to budgeting. After this change James could view and input budget data in funds 002, 020 and 017.

BS + A Audit Report End

Reference Table: Users
Change Type: Record Updated
Description: User Modified

Changed By: jimmy laughlin
Date Time: 07/26/2021

Application: General Ledger
User Name:: james gohagan

Database: Camden County

Field(s) modified	Old Value	New Value
Fund 001 - 001 (Budget)		True
Fund 001 - 001 (Viewing/Input)		True
Fund		001 - 001
Fund 160 - 160 (Budget)		True
Fund 160 - 160 (Viewing/Input)		True
Fund		160 - 160
Fund 902 - 902 (Budget)		True
Fund 902 - 902 (Viewing/Input)		True
Fund		902 - 902

On 7/26/2021 Jimmy Laughlin modified James privileges to give him access to budgeting. After this change James could view and input budget data in funds 001, 160 and 902.

Reference Table: Users
Change Type: Record Updated
Description: User Modified

Changed By: K Fewell
Date Time: 01/14/2021

User Name: james gohagan

:

Field(s) modified	Old Value	New Value
(GL) Program Access Level	No Access	Disallow Login

On 1/14/2021 K Fewell changes James' access from "No Access" to "Disallow Login." "No Access" means no edit access or read only. On this date, James was no longer able to log in to General Ledger as part of his individual user security. James may had access to log into general ledger via his group settings.