

ROWAN COUNTY NOTES TO REGULATORY SUPPLEMENTARY INFORMATION – BUDGETARY COMPARISON SCHEDULES					Total Receipts								
June 30, 2024						865,698	115,702	(749,996)					
Note 1.	Budgetary Information				DISBURSEMENTS								
<p>Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.</p> <p>The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, nad activity and is required to be adopted by the fiscal court by July 1. The fiscal court may change to original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted ap- propriations at the activity level.</p> <p>Any citizen can obtain a complete copy of the Rowan County Fiscal Court Audit report for Fiscal Year ending 2024, including financial statements and supplemental information, at a cost of the citizen of no more than \$.10 per page upon request. Any citizen can obtain a copy of the Annual Financial Statement for the Fiscal Year ending in 2024, in accordance with KRS 424.220 at no cost to the citizen. A complete copy of the audit report, including financial statements and supplemental information, and the annual financial statements are on file in the office of the Rowan County Treasurer, 600 West Main Street, Morehead, Ky 40351 from 8:00a.m. – 4:00 p.m.</p>					Protection to Persons and Property				115,698	99,698	16,000		
					Social Services				750,000		750,000		
					Total Disbursements				865,698	99,698	766,000		
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)					16,004	16,004		
					Net Change in Fund Balance				—	16,004	16,004		
					Fund Balance – Beginning				—	11	11		
					Fund Balance -Ending				0	0	16,015	16,015	
									AMBULANCE FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Intergovernmental	10,000	10,000	10,000	
					Taxes				Charges for Services	1,400,000	2,146,943	746,943	
					In Lieu Tax Payments				Miscellaneous	1,000		(1,000)	
					Excess Fees				Interest	200	200	50	
					Licenses and Permits				Total Receipts	1,411,200	2,156,993	745,793	
					Intergovernmental				DISBURSEMENTS				
					Miscellaneous				Protection to Persons and Property	2,222,290	2,387,890	2,036,947	
					Interest				Administration	951,602	850,502	793,299	
					Total Disbursements				Total Disbursements	3,173,892	2,830,246	408,146	
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(1,762,692)	(1,827,192)	(673,253)	1,153,939	
					Other Adjustments to Cash (Uses)								
					Transfers From other Funds				1,732,692	1,732,692	679,013	(1,053,679)	
					Net Change in Fund Balance				(30,000)	(94,500)	5,760	100,260	
					Fund Balance – Beginning (Restated)				30,000	57,941	57,982	41	
					Fund Balance -Ending				0	(36,559)	63,742	100,301	
									FOREST FIRE PROTECTION FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Taxes	1,000	1,000	4,324	3,324
					Total Receipts				Total Receipts	1,000	1,000	4,324	3,324
					DISBURSEMENTS				Protection to Persons and Property	2,552	2,554	2,551	3
					Administration				Administration		97	97	
					Total Disbursements				Total Disbursements	2,552	2,651	2,648	
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(1,552)	(1,651)	1,676	3,327	
					Other Adjustments to Cash (Uses)								
					Transfers From other Funds				(1,552)	1,552	84	3,327	
					Net Change in Fund Balance					(99)	1,760	1,859	
					Fund Balance – Beginning					2	2		
					Fund Balance -Ending				0	(97)	1,762	1,859	
									ALCOHOL BEVERAGE CONTROL FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Licenses and Permits		32,777	88,460	55,683
					Interest				Interest			42	42
					Total Receipts				Total Receipts		32,777	88,502	55,725
					DISBURSEMENTS				General Government		47,777	19,142	28,635
					Total Disbursements				Total Disbursements		47,777	19,142	28,635
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)					(15,000)	69,360	84,360	
					Net Change in Fund Balance					(15,000)	69,360	84,360	
					Fund Balance – Beginning					15,000	16,309	1,309	
					Fund Balance -Ending				0	0	85,669	85,669	
									COUNTY CLERK STORAGE FEES FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Miscellaneous		5,230	31,710	26,480
					Interest				Interest			32	32
					Total Receipts				Total Receipts		5,230	31,742	26,512
					DISBURSEMENTS				General Government		33,879	1,320	32,559
					Total Disbursements				Total Disbursements		33,879	1,320	32,559
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)					(28,649)	30,422	59,071	
					Net Change in Fund Balance					(28,649)	30,422	59,071	
					Fund Balance – Beginning					28,649	28,649		
					Fund Balance -Ending				0	0	59,071	59,071	
									OPIOID SETTLEMENT FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Miscellaneous	196,111	388,397	206,792	(181,605)
					Interest				Interest			160	160
					Total Receipts				Total Receipts	196,111	388,397	206,952	(181,445)
					DISBURSEMENTS				General Health and Sanitation	196,111	388,397		388,397
					Total Disbursements				Total Disbursements	196,111	388,397		388,397
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)						206,952	206,952	
					Net Change in Fund Balance						206,952	206,952	
					Fund Balance – Beginning						196,174	196,174	
					Fund Balance -Ending				0	0	403,126	403,126	
									SPECIAL FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Interest		1,702	1,702	
					Total Receipts				Total Receipts		1,702	1,702	
					DISBURSEMENTS				General Government	764,146	264,146	27,495	236,651
					Protection to Persons and Property				Protection to Persons and Property	1,508,041	1,521,214	1,514,873	6,341
					Social Services				Social Services	812,000	1,464,000	111,187	1,452,813
					Roads				Roads	200,000	240,594	224,994	15,600
					Administration				Administration	283,210	64,808		64,808
					Total Disbursements				Total Disbursements	3,567,397	3,554,762	1,778,549	1,776,213
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(3,567,397)	(3,554,762)	(1,776,847)	1,777,915	
					Net Change in Fund Balance				(3,567,397)	(3,554,762)	(1,776,847)	1,777,915	
					Fund Balance – Beginning				3,567,397	3,567,397	3,527,003	(40,394)	
					Fund Balance -Ending				0	12,635	1,750,156	1,737,521	
									HARM REDUCTION GRANT FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Intergovernmental	16,000	25,175	20,000	(5,175)
					Miscellaneous				Miscellaneous		4,200		4,200
					Total Receipts				Total Receipts	16,000	25,175	24,200	(975)
					DISBURSEMENTS				Protection to Persons and Property	26,000	35,175	14,920	20,255
					Total Disbursements				Total Disbursements	26,000	35,175	14,920	20,255
					Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(10,000)	(10,000)	9,280	19,280	
					Net Change in Fund Balance				(10,000)	(10,000)	9,280	19,280	
					Fund Balance – Beginning				10,000	10,000	19,175	9,175	
					Fund Balance -Ending				0	0	28,455	28,455	
									CDBG FUND				
									Actual		Variance With		
									Budgeted Original	Amounts Final	Amounts, (Budgetary) Basis)	Final Budget Positive (Negative)	
					RECEIPTS				Intergovernmental		865,698	115,698	(750,000)
					Interest				Interest			4	4

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