

LAWRENCE COUNTY BUDGETARY COMPARISON SCHEDULE

Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2023

GENERAL FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Taxes	\$ 1,248,100	\$ 1,524,593	\$ 1,496,647	\$ (27,946)
In Lieu Tax Payments	234,908	236,246	296,305	60,059
Excess Fees	39,500	152,664	152,664	
Licenses and Permits	33,259	33,259	32,363	(896)
Intergovernmental	774,464	894,795	425,135	(469,660)
Charges for Services	19,243	21,735	22,216	481
Miscellaneous	473,685	564,935	569,121	4,186
Interest	185	203	215	12
Total Receipts	2,823,344	3,428,430	2,994,666	(433,764)
DISBURSEMENTS				
General Government	1,356,552	1,738,122	1,704,541	33,581
Protection to Persons and Property	108,085	124,260	101,243	23,017
General Health and Sanitation	117,945	162,202	158,768	3,434
Social Services	10,150	36,150	32,389	3,761
Recreation and Culture	298,900	620,881	617,767	3,114
Roads	30,000	80,050	79,592	458
Debt Service	70,859	70,861	70,859	2
Capital Projects	85,000	89,011	76,856	12,155
Administration	854,453	845,101	832,149	12,952
Total Disbursements	2,931,944	3,766,638	3,674,164	92,474
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(108,600)	(338,208)	(679,498)	(341,290)
Other Adjustments to Cash (Uses)				
Transfers From Other Funds		216,853	766,853	550,000
Transfers To Other Funds	(90,000)	(90,000)	(105,700)	(15,700)
Total Other Adjustments to Cash (Uses)	(90,000)	126,853	661,153	534,300
Net Change in Fund Balance	(198,600)	(211,355)	(18,345)	193,010
Fund Balance - Beginning	198,600	211,355	211,355	
Fund Balance - Ending	\$ 0	\$ 0	\$ 193,010	\$ 193,010

E-911 FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Taxes	\$ 166,160	\$ 166,160	\$ 156,858	\$ (9,302)
Intergovernmental	185,933	185,933	181,974	(3,959)
Interest	7	7	7	
Total Receipts	352,100	352,100	338,839	(13,261)
DISBURSEMENTS				
Protection to Persons and Property	274,390	290,190	265,515	24,675
Administration	98,210	104,328	91,414	12,914
Total Disbursements	372,600	394,518	356,929	37,589
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(20,500)	(42,418)	(18,090)	24,328
Net Change in Fund Balance	(20,500)	(42,418)	(18,090)	24,328
Fund Balance - Beginning	20,500	42,418	42,418	
Fund Balance - Ending	\$ 0	\$ 0	\$ 24,328	\$ 24,328

ROAD FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Intergovernmental	\$ 14,331,025	\$ 14,416,112	\$ 3,521,353	\$ (10,894,759)
Charges for Services	56,300	56,300	49,764	(6,536)
Miscellaneous	717,450	1,754,881	1,646,376	(108,505)
Interest	191	416	437	21
Total Receipts	15,104,966	16,227,709	5,217,930	(11,009,779)
DISBURSEMENTS				
General Government	39,954	99,028	98,996	32
Roads	12,634,066	13,627,989	4,283,361	9,344,628
Debt Service	2,839,418	3,117,265	925,111	2,192,154
Administration	341,528	487,022	433,941	53,081
Total Disbursements	15,854,966	17,331,304	5,741,409	11,589,895
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(750,000)	(1,103,595)	(523,479)	580,116
Other Adjustments to Cash (Uses)				
Financing Obligation Proceeds	700,000	700,000	642,426	(57,574)
Transfers From Other Funds			700	700
Transfers To Other Funds		(216,853)	(516,853)	(300,000)
Total Other Adjustments to Cash (Uses)	700,000	483,147	126,273	(356,874)
Net Change in Fund Balance	(50,000)	(620,448)	(397,206)	223,242
Fund Balance - Beginning	50,000	620,448	620,448	
Fund Balance - Ending	\$ 0	\$ 0	\$ 223,242	\$ 223,242

JAIL FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Intergovernmental	\$ 80,178	\$ 83,313	\$ 83,019	\$ (294)
Miscellaneous	15,702	15,702	13,802	(1,900)
Interest	8	11	11	
Total Receipts	95,888	99,026	96,832	(2,194)
DISBURSEMENTS				
Protection to Persons and Property	535,596	538,077	476,168	61,909
Administration	52,892	55,036	53,272	1,764
Total Disbursements	588,488	593,113	529,440	63,673
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(492,600)	(494,087)	(432,608)	61,479
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	490,000	490,000	431,000	(59,000)
Total Other Adjustments to Cash (Uses)	490,000	490,000	431,000	(59,000)
Net Change in Fund Balance	(2,600)	(4,087)	(1,608)	2,479
Fund Balance - Beginning	2,600	4,087	4,087	
Fund Balance - Ending	\$ 0	\$ 0	\$ 2,479	\$ 2,479

PUBLIC NOTICE IN RE: FY23 LAWRENCE COUNTY AUDIT

*A copy of the complete audit report of Lawrence County Fiscal Court for the year ending June 30, 2023, including financial statements and supplemental information, is on file at the Lawrence County courthouse and is available for public inspection during normal business hours.

*Any citizen may obtain from the Lawrence County courthouse a copy of the complete audit report, including financial statements and supplemental information, for his personal use.

*Citizens requesting a personal copy of Lawrence County's audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page.

Copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the Lawrence County courthouse located at 122 South main Cross St. Louisa, Ky 41230.

Phillip L. Carter
Lawrence County Judge/Exec.

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Intergovernmental	\$ 469,946	\$ 1,047,602	\$ 1,047,503	\$ (99)
Miscellaneous	50	50	50	(50)
Interest	188	481	535	54
Total Receipts	470,184	1,048,133	1,048,038	(95)
DISBURSEMENTS				
General Government	60,145	72,970	65,597	7,373
Protection to Persons and Property	21,000	77,538	76,510	1,028
General Health and Sanitation	500	500	500	
Social Services	2,000	2,000	1,000	1,000
Recreation and Culture	10,000	32,000	24,059	7,941
Roads	106,000	392,269	373,061	19,208
Capital Projects	3,000	3,000	3,000	
Administration	8,043	211,950	6,344	205,606
Total Disbursements	210,688	792,227	546,571	245,656
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	259,496	255,906	501,467	245,561
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(300,000)	(300,000)	(376,000)	(76,000)
Total Other Adjustments to Cash (Uses)	(300,000)	(300,000)	(376,000)	(76,000)
Net Change in Fund Balance	(40,504)	(44,094)	125,467	169,561
Fund Balance - Beginning	40,504	44,094	44,094	
Fund Balance - Ending	\$ 0	\$ 0	\$ 169,561	\$ 169,561

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Intergovernmental	\$ 454,545	\$ 750,000	\$ 750,000	\$ (295,455)
Miscellaneous	50	50	50	(50)
Total Receipts	454,545	750,050	750,050	(295,505)
DISBURSEMENTS				
General Government	454,545	750,000	750,000	
Administration	50	50	50	
Total Disbursements	454,545	750,050	750,050	50
Net Change in Fund Balance			50	50
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 50	\$ 50

FORESTRY FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
	RECEIPTS			
Taxes	\$ 5,375	\$ 5,375	\$ 5,345	\$ (30)
Intergovernmental	5	505	505	
Interest	6	19	16	(3)
Total Receipts	5,386	5,899	5,866	(33)
DISBURSEMENTS				
Protection to Persons and Property	18,182	18,832	4,296	14,536
Total Disbursements	18,182	18,832	4,296	14,536
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(12,796)	(12,933)	1,570	14,503
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			36,250	36,250
Transfers To Other Funds			(36,250)	(36,250)
Total Other Adjustments to Cash (Uses)				
Net Change in Fund Balance	(12,796)	(12,933)		