**Unemploy** from 2A

benefits are not charged to

employers. available on Monday, May

Following the storms, the governor urged local vated the State Emergency officials to start the federal Individual Assistance and Public Assistance damage assessments and asked Ken-

Fund balance, end of year

Street department: Salaries and wages

Contractual services

Materials and supplies

Fringe benefits

Capital outlay

Debt service

storm damage to take photographs to document dam-Gov. Andy Beshear ages before cleaning up and announced he has sent two announced the benefits were to report those losses to their additional requests to FEMA local emergency management officials.

ing laws to protect Kentuck-

up from the severe weather.

Last week, Gov. Beshear seeking aid for families and communities affected by Gov. Beshear also acti- April's floods.

First, the governor is Operations Center and acti- requesting families in 16 vated the state's price goug- more counties receive Individual Assistance to help ians from overpriced goods them recover. On April 25, in which FEMA has validat- slides and mudslides, which assessments are completed.

President Donald Trump also renewed his request for tance for Kentuckians in had approved part of his April 11 request for a Major tion for the entire state. Disaster Declaration, which included Individual Assistance for Kentuckians in 13

the most recent flooding. Assistance for 64 counties

Management Agency and tuckians who experienced and services as they cleaned the governor announced that ed damages. The Governor includes individual assisapproval for hazard mitiga-

> On April 24, 2025, President Donald Trump approved Gov. Beshear's request for of the counties affected by a major disaster declaration tornadoes, flooding, land-

Anderson, Butler, Carroll, Christian, Clark, Franklin, Hardin, Hopkins, Jessamine,

McCracken, Mercer, Owen and Woodford counties. Gov. Beshear will request for Kentucky in response that additional designa-Second, the governor to April's devastating severe tions and counties be added is now requesting Public storms, straight-line winds, to the declaration through an amendment as ongoing

#### LEGAL NOTICE - CONTINUED FROM PREVIOUS PAGE

CITY OF HARRODSBURG, KENTUCKY STATEMENT OF REVENUE, EXPENDITURES AND **CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND** For the Year Ended June 30, 2024

Revenues:		Original Budget		Amended Budget		Actual	Variance Favorable (Unfavorable)	
Taxes	•	2 205 ((0	\$	2 205 ((8	\$	2.729.420	\$ 422,761	
	\$	2,305,668	3	2,305,668	2	2,728,429		
Licenses, permits, and fees		5,145,100		5,145,100		5,988,201	843,101	
Intergovernmental revenue		2,003,870		2,003,870		197,723	(1,806,147)	
Service charges		130,500		130,500		155,389	24,889	
Other	_	1,094,218	_	1,409,067	_	158,115	(1,250,952)	
Total revenues	_	10,679,356	_	10,994,205	_	9,227,857	(1,766,348)	
Expenditures:								
General government		886,077		886,077		657,510	228,567	
Police department		2,809,714		2,809,714		2,658,590	151,124	
Fire department		2,089,312		2,089,312		1,837,540	251,772	
Street department		1,337,089		1,387,089		1,179,017	208,072	
Cemeteries		504,431		504,431		368,987	135,444	
Culture and recreation		391,712		391,712		236,143	155,569	
Non-departmentalized	_	2,661,021	_	2,925,870	_	1,497,222	1,428,648	
Total expenditures	_	10,679,356	_	10,994,205		8,435,009	2,559,196	
Excess (deficiency) of revenues over								
expenditures before other financing sources	_		_		_	792,848	792,848	
Other financing sources (uses):								
Lease Proceeds						373,812	373,812	
Transfers (to) from other funds	_		_		_	482,585	482,585	
Total other financing sources(uses):	_		_		_	856,397	856,397	
Excess (deficiency) of revenues over expenditures and other financing								
sources (uses)						1,649,245	1,649,245	
Fund balance, beginning of year	_	8,245,245	_	8,245,245	_	8,245,245		

CITY OF HARRODSBURG, KENTUCKY STATEMENT OF REVENUE - BUDGETED AND ACTUAL GENERAL FUND For the Year Ended June 30, 2024

8,245,245 \$ 8,245,245 \$ 9,894,490

								Variance
		iginal ıdget		Amended Budget		Actual	J	Favorable nfavorable)
Taxes: Real property	\$	370,000	\$	370,000	\$	364,703	\$	(5,297
Motor vehicle	-	140,000	-	140,000	-	161,439	-	21,439
Tangible personal property		40,000		40,000		29,837		(10,163
Public service company	1	12,000		12,000		19,891		7,891
Insurance premium Bank deposits	1	,662,000		1,662,000 63,000		2,069,424 65,403		407,424 2,403
Payments in lieu of taxes		18,668		18,668	_	17,732	- —	(936
	2	2,305,668	_	2,305,668	_	2,728,429		422,761
Licenses, permits, and fees: Payroll license fees	4	,050,000		4,050,000		4,804,018		754,018
Net profits license fees		360,000		360,000		456,719		96,719
Business license fees Street license fees		82,000 1,500		82,000 1,500		93,103 1,275		11,103 (225
ABC license fees		26,000		26,000		23,983		(2,017
Franchise fee - cable television		59,600		59,600		59,617		1'
Franchise fee - electric Franchise fee - natural gas		476,000 90,000		476,000 90,000	_	476,326 73,160		320 (16,840
	5	5,145,100	_	5,145,100	_	5,988,201	_	843,101
ntergovernmental revenue:		96 000		96,000		02 172		7 177
Police pay incentive Firefighters pay incentive		86,000 73,100		86,000 73,100		93,173 74,103		7,173 1,003
Police court fines		11,500	11,500		10,808			(692
Other grants and subsidies	1	,833,270	1,833,270		19,639		- —	(1,813,63
	2	2,003,870		2,003,870		197,723		(1,806,147
	Or	iginal		Amended				Variance Favorable
Service charges:	Bı	ıdget	_	Budget		Actual	<u>(U</u>	nfavorable
Rental income		23,000		23,000		22,289		(711
Police arrest fees		4,000		4,000		5,200		1,200
Interment, Spring Hill Lots sold, Spring Hill		73,000 24,000		73,000 24,000		80,950 37,750		7,950 13,750
Interment, Maple Grove		3,000	3,000		6,500			3,50
Lots sold, Maple Grove Monument bases		1,500 2,000		1,500 2,000		2,000		500 (1,300
		130,500		130,500		155,389		24,889
Other:		• • • • • •		***		20.742		
Penalties and interest Interest earned		26,000 6,000 19,000		26,000 6,000 19,000		30,743 12,192 63,945		4,743 6,192
Drug investigation receipts								44,94
Sale of surplus property	30,000		30,000		10,395			(19,60:
Insurance claim proceeds Miscellaneous	1	1,013,218		1,328,067		22,846 17,994		22,846
	1	1,094,218		1,409,067		158,115		(1,250,952
Total revenues	<u>\$ 10</u>	,679,356	\$	10,994,205	\$	9,227,857	\$	(1,766,348
		0		Amended				
							Fav	riance orable
General government:	Original Budget		Amen Bud		Act	tual	Fav	
Salaries and wages	<b>Budget</b> \$ 489,31	16 \$	<b>Bud</b> :	get 89,316	4	124,775	Fav	vorable vorable) 64,541
Salaries and wages Fringe benefits	\$ 489,31 218,76	  6	<b>Bud</b> :	89,316 \$ 18,761	4	124,775 156,968	Fav (Unfa	64,541 61,793
Salaries and wages Fringe benefits Contractual services	\$ 489,31 218,76 92,80	16 \$ 51 00	48 21	89,316 \$ 18,761 92,800	4	124,775 156,968 57,159	Fav (Unfa	64,541 61,793 35,641
Salaries and wages Fringe benefits	\$ 489,31 218,76	6 \$ 51 00	48 2	89,316 \$ 18,761	4	124,775 156,968	Fav (Unfa	64,541 61,793
Salaries and wages Fringe benefits Contractual services Materials and supplies	\$ 489,31 218,76 92,80 73,00	\$ 16 \$ \$ 51 00 00 00 00 00 00 00 00 00 00 00 00 00	48 2	89,316 \$ 18,761 92,800 73,000	4	124,775 156,968 57,159 10,676	Fav (Unfa	64,541 61,793 35,641 62,324
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs	\$ 489,31 218,76 92,86 73,00 12,20	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	48 2 9	89,316 \$ 18,761 92,800 73,000 12,200 86,077	6	124,775 156,968 57,159 10,676 7,932	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs	8 489,31 218,76 92,80 73,00 12,20	\$ 51 00 00 00 77	8: 1,3:	89,316 \$ 18,761 92,800 73,000 12,200	6	124,775 156,968 57,159 10,676 7,932	Fav (Unfa	64,541 61,793 35,641 62,324 4,268
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services	\$ 489,31 218,76 92,86 73,00 12,20 886,07 1,383,01 814,68 158,10	166 \$ \$ 61 000 000 000 000 000 000 000 000 000	88 1,33 8	89,316 \$ 18,761 992,800 73,000 12,200 86,077 83,016 14,684 58,109	1,2	124,775 156,968 57,159 10,676 7,932 557,510	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies	\$ 489,31 218,76 92,86 73,00 12,20 886,07	777	88 1,33 8 11	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 06,500	1,2 6	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs	8489,31 218,76 92,86 73,00 12,20 886,07 1,383,01 814,68 158,10 106,50 188,68	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88 1,33 8 11 10	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 96,500 88,683	1,2 6	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies	\$ 489,31 218,76 92,86 73,00 12,20 886,07	\$ 166 \$ \$ 51 100 100 100 100 100 100 100 100 100	88 1,33 8 10	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 06,500	1,22 6 1 1 3 3	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay	\$ 489,31 218,76 92,86 73,00 12,20 886,07 1,383,01 814,68 158,10 106,50 188,68	\$ 16 \$ \$ 10 00 00 00 00 00 00 00 00 00 00 00 00	88 1,33 8 11 14	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 906,500 88,683 10,000	1,22 6 1	124,775 156,968 57,159 10,676 7,932 557,510 295,239 619,705 120,360 87,391 44,276 373,810	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810)
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service	8489,31 218,76 92,86 73,00 12,20 886,07 1,383,01 814,68 158,10 106,50 188,68 10,00 148,72	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88 1,33 8 12 16 11 14 2,80	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 96,500 88,683 10,000 48,722 99,714	1,2,2,6	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276 873,810 117,809 558,590	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810) 30,913
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service  Fire department: Salaries and wages	8 489,31 218,77 92,86 73,00 12,20 886,07 1,383,01 814,68 158,10 106,50 148,72 2,809,71	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88 1,33 8 12 10 11 2,80	89,316 \$ 18,761 992,800 73,000 112,200 86,077 83,016 14,684 58,109 06,500 88,683 10,000 448,722 99,714	1,22,6 6 1,0 1,0	124,775 156,968 57,159 10,676 7,932 557,510 295,239 619,705 120,360 87,391 44,276 873,810 117,809 558,590	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810) 30,913
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service  Fire department: Salaries and wages Fringe benefits	8489,31 218,76 92,86 73,00 12,20 886,07  1,383,01 814,68 158,16 106,50 148,72 2,809,71	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88 1,33 8 11 14 2,86 1,0 6-6	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 06,500 88,683 10,000 448,722 09,714 15,191 40,521	1,22,6 6 1 1,22,6 1,00 5,5	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276 873,810 117,809 558,590 331,277 536,678	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810) 30,913 151,124
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service  Fire department: Salaries and wages Fringe benefits Contractual services	\$ 489,31 218,76 92,86 73,00 12,20 886,07 1,383,01 814,68 158,10 106,50 148,72 2,809,71 1,015,15 640,52 126,60	166 \$ 100 000 000 000 000 000 000 000 000 0	88 1,33 8 11 14 2,86 1,0 6-12	89,316 \$ 18,761 992,800 773,000 12,200 86,077 83,016 14,684 58,109 06,500 88,683 10,000 448,722 99,714 15,191 40,521 26,600	1,2,6 6 1 2,6 1,0 5	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276 873,810 117,809 558,590 31,277 336,678 91,722	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810) 30,913 151,124 (16,086) 103,843 34,878
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service  Fire department: Salaries and wages Fringe benefits	8489,31 218,76 92,86 73,00 12,20 886,07  1,383,01 814,68 158,16 106,50 148,72 2,809,71	66 \$ 100 000 000 000 000 000 000 000 000 0	888 1,33 8 8 12 1,0 2,80 1,0 6-12 10	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 06,500 88,683 10,000 448,722 09,714 15,191 40,521	1,2,6 6 1 1,2,6 1 1,0,0 5	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276 873,810 117,809 558,590 331,277 536,678	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810) 30,913 151,124
Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service  Fire department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Other costs Contractual services Materials and supplies Other costs Capital outlay	8 489,31 218,76 92,86 73,00 12,20 886,07 1,383,01 814,68 158,11 106,50 148,72 2,809,71 1,015,19 640,52 126,60 101,00 36,00 45,00	166 \$ 100 000 000 000 000 000 000 000 000 0	88 1,33 8 8 10 11 2,86 1,0 6-1 11 11	89,316 \$ 18,761 92,800 73,000 12,200 86,077 83,016 14,684 58,109 06,500 88,683 10,000 448,722 99,714 90,521 26,600 01,000 36,000 45,000 45,000	1,2,6 6 1 1,2,6 1 1,0,0 5	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276 873,810 117,809 558,590 931,277 336,678 91,722 101,297 27,201 38,144	Fav (Unfa	87,777 194,979 37,749 19,109 151,124 (16,086) 103,843 34,878 (297) 8,799 6,856
Fringe benefits Contractual services Materials and supplies Other costs  Police department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service  Fire department: Salaries and wages Fringe benefits Contractual services Materials and supplies Other costs Capital outlay Debt service	8489,31 218,76 92,86 73,00 12,20 886,07  1,383,01 814,66 158,10 106,50 148,72 2,809,71  1,015,19 640,52 126,66 101,00 36,00	166 \$ 100 000 000 000 000 000 000 000 000 0	88 1,33 8 8 10 11 2,86 1,0 6-1 11 11	89,316 \$ 18,761 92,800 73,000 12,200	1,2,6 6 1 1,2,6 1 1,0,0 5	124,775 156,968 57,159 10,676 7,932 557,510 295,239 519,705 120,360 87,391 44,276 173,810 117,809 558,590 331,277 336,678 91,722 101,297 27,201	Fav (Unfa	64,541 61,793 35,641 62,324 4,268 228,567 87,777 194,979 37,749 19,109 144,407 (363,810) 30,913 151,124 (16,086) 103,843 34,878 (297) 8,799

224,398

124,574

816,160

54,620

7,500

85,000

24,837

1,337,089

224,398

124,574

866,160

54,620

7,500

85,000

24,837

1,387,089

199,236

92,674

783,913

26,139

2,737

61,600

12,718

1,179,017

25,162

31,900 82,247

28,481

4,763

23,400

12,119

208,072

Continued

CITY OF HARRODSBURG, KENTUCKY STATEMENT OF EXPENDITURES - BUDGETED AND ACTUAL **GENERAL FUND** For the Year Ended June 30, 2024

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Cemeteries:				
Salaries and wages	207,378	207,378	136,899	70,479
Fringe benefits	113,403	113,403	64,736	48,667
Contractual services	124,650	124,650	141,806	(17,156)
Materials and supplies	30,000	30,000	20,339	9,661
Other costs	9,000	9,000	3,649	5,351
Capital outlay	20,000	20,000	1,558	18,442
	504,431	504,431	368,987	135,444
Culture and recreation:				
Salaries and wages	147,325	147,325	103,675	43,650
Fringe benefits	83,037	83,037	47,034	36,003
Contractual services	106,750	106,750	60,287	46,463
Materials and supplies	23,600	23,600	17,364	6,236
Other costs	6,000	6,000	1,770	4,230
Capital outlay	25,000	25,000	6,013	18,987
	391,712	391,712	236,143	155,569
Non-departmentalized:				
Insurance	270,000	270,000	286,303	(16,303)
Grants and subsidies	2,391,021	2,655,871	1,210,919	1,444,952
	2,661,021	2,925,871	1,497,222	1,428,649
	\$ 10,679,356	\$ 10,994,206	\$ 8,435,009	\$ 2,559,197

CITY OF HARRODSBURG, KENTUCKY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2024						
Section I-Summary of Auditor's Results						
Financial Statements						
Type of auditor's report issued:	Unmodified					
Internal control over financial reporting:						
• Material weakness(es) identified?	Yes					
<ul> <li>Significant deficiency(ies) identified that are not considered to be material weaknesses?</li> </ul>	None reported					
Noncompliance material to financial statements noted?	No					
Federal Awards						
Internal control over major programs:						
• Material weakness(es) identified?	No					
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported					
Type of auditor's report issued on compliance for major programs:	Unmodified					
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No					
Identification of major programs:						
CFDA Number(s)	Name of Federal Program or Cluster					
14.228	Community Development Block Grants					
66.468	Capitalization Grants for Drinking Water State Revolving Fund					
Dollar threshold used to distinguish Between type A and type B programs:	\$ <u>750,000</u>					

#### CITY OF HARRODSBURG, KENTUCKY SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

No

# Section II - Financial Statement Findings

## 2024-001 - Water and sewer rate increases not properly implemented

Auditee qualified as low-risk auditee?

Criteria: The City approves changes to water and sewer rates by city ordinance and then bills customers based on

Condition: The City approved Ordinance 2023-19 and 2023-20 to increase the water and sewer rates by 6.5% effective July 1, 2023. The City did not update its billing software for the new rates.

Cause: The City did not have a procedure in place to verify that changes in rates were properly implemented.

Effect: As a result of the error, the water and sewer revenue billed and collected was lower than that which would

have been expected based on the fiscal year 2024 consumption by an estimated \$337,000. Recommendation: We recommend that the City implement a procedure to have an individual review the rates

approved prior to billing customers after a rate change. Response: Management discovered the error when implementing the next year's rate increase. A procedure will be

implemented to ensure rate changes are properly implemented in the billing software.

## Section III - Federal Award Findings and Questioned Costs

No matters were reported.

the new rates implemented.

## Section IV - Prior Year Audit Findings

Prior year financial statement finding related untimely deposits in the water and sewer revenue deposit account was corrected in the current year and no finding is reported in the current year audit.