

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	AMBULANCE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 512,117	\$ 512,117	\$ 398,176	\$ (113,941)
Intergovernmental	10,000	10,000	10,000	
Charges for Services	652,500	652,500	682,884	30,384
Miscellaneous	163,844	163,844	156,683	(7,161)
Interest	10	10	1,786	1,776
Total Receipts	1,338,471	1,338,471	1,249,529	(88,942)
DISBURSEMENTS				
Protection to Persons and Property	892,486	1,028,727	969,090	59,637
Debt Service	34,575	34,575	34,574	1
Administration	525,985	389,744	316,531	73,213
Total Disbursements	1,453,046	1,453,046	1,320,195	132,851
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(114,575)	(114,575)	(70,666)	43,909
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	34,575	34,575	34,575	
Total Other Adjustments to Cash (Uses)	34,575	34,575	34,575	
Net Change in Fund Balance	(80,000)	(80,000)	(36,091)	43,909
Fund Balance - Beginning (Restated)	80,000	80,000	124,996	44,996
Fund Balance - Ending	\$ 0	\$ 0	\$ 88,905	\$ 88,905

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

AMBULANCE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 512,117	\$ 512,117	\$ 398,176	\$ (113,941)
Intergovernmental	10,000	10,000	10,000	
Charges for Services	652,500	652,500	682,884	30,384
Miscellaneous	163,844	163,844	156,683	(7,161)
Interest	10	10	1,786	1,776
Total Receipts	1,338,471	1,338,471	1,249,529	(88,942)
DISBURSEMENTS				
Protection to Persons and Property	892,486	1,028,727	969,090	59,637
Debt Service	34,575	34,575	34,574	1
Administration	525,985	389,744	316,531	73,213
Total Disbursements	1,453,046	1,453,046	1,320,195	132,851
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(114,575)	(114,575)	(70,666)	43,909
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	34,575	34,575	34,575	
Total Other Adjustments to Cash (Uses)	34,575	34,575	34,575	
Net Change in Fund Balance	(80,000)	(80,000)	(36,091)	43,909
Fund Balance - Beginning (Restated)	80,000	80,000	124,996	44,996
Fund Balance - Ending	\$ 0	\$ 0	\$ 88,905	\$ 88,905

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

SOLID WASTE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 21,180	\$ 21,180	\$ 21,580	\$ 400
Charges for Services	637,000	637,000	639,690	2,690
Miscellaneous	10,000	10,000	21,845	11,845
Interest	375	375	597	222
Total Receipts	668,555	668,555	683,712	15,157
DISBURSEMENTS				
General Health and Sanitation	501,449	549,046	543,676	5,370
Debt Service	54,470	54,495	54,470	25
Administration	122,636	116,014	113,703	2,311
Total Disbursements	678,555	719,555	711,849	7,706
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(10,000)	(51,000)	(28,137)	22,863
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			40,000	40,000
Total Other Adjustments to Cash (Uses)			40,000	40,000
Net Change in Fund Balance				
	(10,000)	(51,000)	11,863	62,863
Fund Balance - Beginning (Restated)	10,000	21,000	21,389	389
Fund Balance - Ending				
	\$ 0	\$ (30,000)	\$ 33,252	\$ 63,252

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	ALCOHOL BEVERAGE CONTROL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Licenses and Permits	\$ 5,050	\$ 5,050	\$ 2,200	\$ (2,850)
Miscellaneous	9,450	9,450	13,387	3,937
Interest	25	25	103	78
Total Receipts	14,525	14,525	15,690	1,165
DISBURSEMENTS				
Administration	36,025	36,025		36,025
Total Disbursements	36,025	36,025		36,025
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(21,500)	(21,500)	15,690	37,190
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(15,000)	(15,000)	(15,000)	
Total Other Adjustments to Cash (Uses)	(15,000)	(15,000)	(15,000)	
Net Change in Fund Balance	(36,500)	(36,500)	690	37,190
Fund Balance - Beginning	36,500	36,500	22,944	(13,556)
Fund Balance - Ending	\$ 0	\$ 0	\$ 23,634	\$ 23,634

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

COUNTY CLERK'S STORAGE FEE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 8,500	\$ 8,500	\$ 9,510	\$ 1,010
Interest	100	100	297	197
Total Receipts	8,600	8,600	9,807	1,207
DISBURSEMENTS				
General Government	24,600	24,600	1,470	23,130
Total Disbursements	24,600	24,600	1,470	23,130
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(16,000)	(16,000)	8,337	24,337
Net Change in Fund Balance				
	(16,000)	(16,000)	8,337	24,337
Fund Balance - Beginning	16,000	16,000	18,490	2,490
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 26,827	\$ 26,827

A COPY OF THE COMPLETE AUDITOR'S REPORT IS ON FILE AND AVAILABLE FOR PUBLIC INSPECTION AT THE COUNTY COURTHOUSE DURING NORMAL BUSINESS HOURS. ANY CITIZEN MAY OBTAIN A COPY OF THE COMPLETE AUDITOR'S REPORT FOR PERSONAL USE AT A RATE NOT EXCEEDING 25 CENTS PER PAGE. COPIES OF THE FINANCIAL STATEMENT REQUIRED BY KRS 424.220 ARE AVAILABLE TO THE PUBLIC AT NO COST AT THE OFFICE OF THE TREASURER.

Wild Willow
from Page 5

The quality is in the extra details, often unseen in a project adding to its lasting value.

The Wild Willow family's commitment to community extends beyond construction. Through their real estate business with United Country Real Estate, Country Living Specialists, Inc., they help others find their place in Kentucky.

Mary Mulholland is a Real Estate Agent serving buyers and sellers throughout the Commonwealth. She is proud to call Booneville and Owsley County home while helping clients throughout Kentucky. Her home office is in Booneville, and her brokerage office is located in Liberty. You'll find her traveling wherever her clients need her.

With a background in banking, finance, and customer service, Mary brings experience, communication, and a dedication to helping clients navigate some of life's biggest decisions. Whether buying or selling a home, farm, recreational property, commercial property, or investment opportunity, the focus remains on honest guidance, education, and building

lasting relationships.

At the heart of Wild Willow is also the family farm. Wild Willow Farms is a 70 acre working farm registered as Kentucky Proud and Appalachia Proud farm and a member of the United Plant Savers Botanical Sanctuary Network. The farm focuses on sustainable agriculture, conservation, education, and helping people reconnect with the land.

Throughout the season, Wild Willow Farms offers fresh vegetables, herbs, flowers, herbal products, teas, jams and jellies, baked goods, infused salts and sugars, and Bella's Bites homemade dog treats.

The farm also provides educational opportunities, farm events, and school field trips that allow children and adults to experience agriculture, nature, and Appalachian traditions. The self-serve farm stand, known as The Front Porch, offers convenient pickup with Wi-Fi available for electronic payments. Customers can also message the farm directly to request products for pickup.

Wild Willow Farms participates as guest vendors at the Owsley County Farmers Market and the Red River Gorge Farmers Market throughout the season. Because farm life

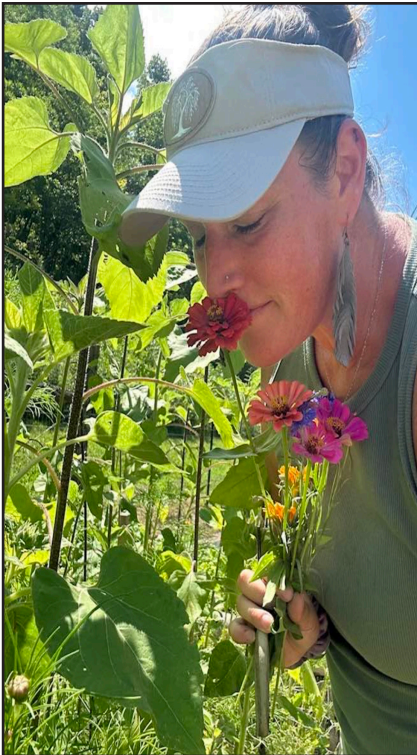
and products change with the seasons, customers are encouraged to follow Wild Willow Farms on Facebook for current products, events, market appearances, workshops, and updates.

Family is at the center of everything Wild Willow does. The family is proud to support their two sons who currently serve our country as active duty members of the United States Army. Service, dedication, and commitment are values that carry through every part of their lives and businesses.

Together, Wild Willow Farms, Wild Willow Masonry, and the real estate business share one mission: strengthening the community through quality, integrity, stewardship, and service.

Whether building a foundation, helping someone find their next home, growing local products, hosting educational experiences, or giving back through community projects like the OBI sign, Wild Willow is proud to do meaningful work that leaves a lasting impact.

To learn more about Wild Willow Farms, Wild Willow Masonry, upcoming events, products, and real estate services, follow Wild Willow Farms on Facebook for the latest updates.



Photos courtesy of Wild Willow Farms and Manchester Enterprise.