PUBLIC NOTICE

All interested persons and/or organizations in Harrison County are hereby notified that a copy of the County's 2024-2025 Fiscal Year Audit, including financial statements and supplemental information, is available in full for public inspection at the office of the County Judge/Executive in the Courthouse during nom1al business hours or by visiting www.auditor.ky.gov. A personal copy of the audit report can be purchased for twenty-five cents ($0.25) per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the Harrison County Courthouse located at 111 S. Main St., Ste 201, Cynthiana, KY 41031 in the office of the County Treasurer.

HARRISON COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2025

GENERAL FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	$ 5,240,000	$ 5,240,000	$ 6,581,592	$ 1,341,592
In Lieu Tax Payments	5,000	5,000	6,488	1,488
Excess Fees	20,160	20,160	135,000	114,840
Licenses and Permits	12,500	12,500	13,014	514
Intergovernmental	429,850	429,850	585,045	155,195
Miscellaneous	308,000	308,000	561,456	253,456
Interest	12,300	12,300	60,941	48,641
Total Receipts	6,027,810	6,027,810	7,943,536	1,915,726
DISBURSEMENTS				
General Government	2,120,400	2,322,936	2,119,005	203,931
Protection to Persons and Property	429,740	445,252	439,447	5,805
General Health and Sanitation	734,078	922,336	744,213	178,123
Social Services	127,773	139,773	119,987	19,786
Recreation and Culture	74,090	86,719	68,040	18,679
Airports	10,000	10,025	10,025	
Bus Services	17,000	17,000	14,817	2,183
Other Transportation Facilities and Services	5,000	5,000	5,000	
Capital Projects	250,000	250,000	26,000	224,000
Administration	2,684,876	2,241,716	1,136,760	1,104,956
Total Disbursements	6,452,957	6,440,757	4,683,294	1,757,463
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(425,147)	(412,947)	3,260,242	3,673,189
Other Adjustments to Cash (Uses)				
Bond Issuance Proceeds			1,750,000	1,750,000
Transfers To Other Funds	(2,880,693)	(2,880,693)	(1,716,605)	1,164,088
Total Other Adjustments to Cash (Uses)	(2,880,693)	(2,880,693)	33,395	2,914,088
Net Change in Fund Balance	(3,305,840)	(3,293,640)	3,293,637	6,587,277
Fund Balance - Beginning	3,305,840	3,305,840	4,497,650	1,191,810
Fund Balance - Ending	$ 0	$ 12,200	$ 7,791,287	$ 7,779,087

ROAD FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	$ 1,536,110	$ 1,536,110	$ 1,722,684	$ 186,574
Miscellaneous	410,000	410,000	91,143	(318,857)
Interest	750	750	2,407	1,657
Total Receipts	1,946,860	1,946,860	1,816,234	(130,626)
DISBURSEMENTS				
Roads	2,711,513	2,734,425	1,918,703	815,722
Capital Projects	350,000	346,520	258,074	88,446
Administration	430,450	411,018	355,170	55,848
Total Disbursements	3,491,963	3,491,963	2,531,947	960,016
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(1,545,103)	(1,545,103)	(715,713)	829,390
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	1,436,603	1,436,603	640,000	(796,603)
Total Other Adjustments to Cash (Uses)	1,436,603	1,436,603	640,000	(796,603)
Net Change in Fund Balance	(108,500)	(108,500)	(75,713)	32,787
Fund Balance - Beginning	108,500	108,500	136,363	27,863
Fund Balance - Ending	$ 0	$ 0	$ 60,650	$ 60,650

JAIL FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	$ 108,100	$ 108,100	$ 148,015	$ 39,915
Miscellaneous	1,000	1,000	53	(947)
Total Receipts	109,100	109,100	148,068	38,968
DISBURSEMENTS				
Protection to Persons and Property	1,038,050	1,038,152	725,089	313,063
Administration	54,900	54,798	46,754	8,044
Total Disbursements	1,092,950	1,092,950	771,843	321,107
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(983,850)	(983,850)	(623,775)	360,075
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	958,350	958,350	625,000	(333,350)
Total Other Adjustments to Cash (Uses)	958,350	958,350	625,000	(333,350)
Net Change in Fund Balance	(25,500)	(25,500)	1,225	26,725
Fund Balance - Beginning	25,500	25,500	29,946	4,446
Fund Balance - Ending	$ 0	$ 0	$ 31,171	$ 31,171

FEDERAL GRANTS FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	$ 120,000	$ 120,000	$ 83,480	$ (36,520)
Miscellaneous	500	500		(500)
Total Receipts	120,500	120,500	83,480	(37,020)
DISBURSEMENTS				
Protection to Persons and Property	129,505	129,505	59,975	69,530
Administration	13,811	13,811		13,811
Total Disbursements	143,316	143,316	59,975	83,341
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(22,816)	(22,816)	23,505	46,321
Net Change in Fund Balance	(22,816)	(22,816)	23,505	46,321
Fund Balance - Beginning	22,816	22,816	22,816	
Fund Balance - Ending	$ 0	$ 0	$ 46,321	$ 46,321

PARKS AND RECREATION FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	$ 275,000	$ 275,000	$	$ (275,000)
Charges for Services	75,000	75,000	92,470	17,470
Miscellaneous	536,668	536,668	413,114	(123,554)
Interest	300	300	822	522
Total Receipts	886,968	886,968	506,406	(380,562)
DISBURSEMENTS				
Recreation and Culture	1,042,805	1,040,424	587,206	453,218
Administration	176,080	178,461	166,487	11,974
Total Disbursements	1,218,885	1,218,885	753,693	465,192
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(331,917)	(331,917)	(247,287)	84,630
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	294,342	294,342	294,342	
Total Other Adjustments to Cash (Uses)	294,342	294,342	294,342	
Net Change in Fund Balance	(37,575)	(37,575)	47,055	84,630
Fund Balance - Beginning	37,575	37,575	114,632	77,057
Fund Balance - Ending	$ 0	$ 0	$ 161,687	$ 161,687

E-911 FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	$ 380,000	$ 380,000	$ 435,661	$ 55,661
Intergovernmental	222,425	222,425	277,378	54,953
Miscellaneous	143,062	143,062	150,244	7,182
Interest	600	600	302	(298)
Total Receipts	746,087	746,087	863,585	117,498
DISBURSEMENTS				
Protection to Persons and Property	1,009,050	1,014,050	951,873	62,177
Administration	5,000			
Total Disbursements	1,014,050	1,014,050	951,873	62,177
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(267,963)	(267,963)	(88,288)	179,675
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	142,963	142,963	142,963	
Total Other Adjustments to Cash (Uses)	142,963	142,963	142,963	
Net Change in Fund Balance	(125,000)	(125,000)	54,675	179,675
Fund Balance - Beginning	125,000	125,000	19,574	(105,426)
Fund Balance - Ending	$ 0	$ 0	$ 74,249	$ 74,249

COUNTY CLERK STORAGE FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	$ 28,000	$ 28,000	$ 27,470	$ (530)
Interest	50	50	169	119
Total Receipts	28,050	28,050	27,639	(411)
DISBURSEMENTS				
General Government	56,050	56,050	11,369	44,681
Total Disbursements	56,050	56,050	11,369	44,681
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(28,000)	(28,000)	16,270	44,270
Net Change in Fund Balance	(28,000)	(28,000)	16,270	44,270
Fund Balance - Beginning	28,000	28,000	40,877	12,877
Fund Balance - Ending	$ 0	$ 0	$ 57,147	$ 57,147

SHROPSHIRE FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Licenses and Permits	$ 1,500	$ 1,500	$ 758	$ (742)
Intergovernmental	1,200	1,200	1,146	(54)
Charges for Services	17,000	17,000	31,691	14,691
Miscellaneous	7,350	7,350	32,034	24,684
Interest	4,015	4,015	13,936	9,921
Total Receipts	31,065	31,065	79,565	48,500
DISBURSEMENTS				
General Health and Sanitation	83,500	96,250	96,122	128
Administration	1,000	450		450
Total Disbursements	84,500	96,700	96,122	578
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(53,435)	(65,635)	(16,557)	49,078
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	48,435	48,435	14,300	(34,135)
Total Other Adjustments to Cash (Uses)	48,435	48,435	14,300	(34,135)
Net Change in Fund Balance	(5,000)	(17,200)	(2,257)	14,943
Fund Balance - Beginning	5,000	5,000	387,650	382,650
Fund Balance - Ending	$ 0	$ (12,200)	$ 385,393	$ 397,593

ARPA FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	$ 8,000	$ 8,000	$ 10,402	$ 2,402
Total Receipts	8,000	8,000	10,402	2,402
DISBURSEMENTS				
General Government	33,016	183,016	150,000	33,016
Capital Projects		2,000,000	647,865	1,352,135
Administration	2,642,734	492,734		492,734
Total Disbursements	2,675,750	2,675,750	797,865	1,877,885
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(2,667,750)	(2,667,750)	(787,463)	1,880,287
Net Change in Fund Balance	(2,667,750)	(2,667,750)	(787,463)	1,880,287
Fund Balance - Beginning	2,667,750	2,667,750	2,322,432	(345,318)
Fund Balance - Ending	$ 0	$ 0	$ 1,534,969	$ 1,534,969

OPIOID SETTLEMENT FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	$	$	$ 59,805	$ 59,805
Interest	250	250	984	734
Total Receipts	250	250	60,789	60,539
DISBURSEMENTS				
Administration	111,066	111,066		111,066
Total Disbursements	111,066	111,066		111,066
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(110,816)	(110,816)	60,789	171,605
Net Change in Fund Balance	(110,816)	(110,816)	60,789	171,605
Fund Balance - Beginning	110,816	110,816	196,365	85,549
Fund Balance - Ending	$ 0	$ 0	$ 257,154	$ 257,154

HARRISON COUNTY
NOTES TO REGULATORY SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULES
June 30, 2025

Note 1. Budgetary Information

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.