

Kentucky County Sheriffs
Association Conference
Bookkeeper Training

Department for Local Government

Office of Financial Management & Administration

September 16, 2015

Budget Process

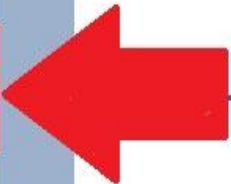
October/November

Letter From State Local Finance Officer

- Reminder to begin preparing budget
- The Official Fee Office Budget Form
- Fee Office Budget Forms on Website – www.kydlgweb.ky.gov
- Consumer Price Index estimate –
No longer provided



- Home
- Office of the Commissioner
- Staff Directory
- Financial Management & Administration**
- Counties**
- Cities
- Special Purpose Government Entities
- Area Development Districts
- Agencies
- Debt Reporting
- Grants
- Kentucky State Clearinghouse
- Legal
- Governor's Local Issues Conference
- Spirit of Kentucky Award
- Endow Kentucky
- Energy Efficiency & Conservation
- County Officials Training Program



County Home

Search information regarding Kentucky's counties by clicking [HERE](#).

Counties Branch Staff

Current staff assignments can be found here:

[Robert Brown](#), County Branch Manager & State Local Finance Officer - KIPDA, Northern Kentucky, Buffalo Trace and FIVCO

[Tom Dobson](#) - Barren River, Green River, Pennyrite and Purchase

[Cole Childers](#) - Big Sandy, Cumberland Valley, Kentucky River and Lake Cumberland

[Karmin Davis](#) - Bluegrass, Gateway and Lincoln Trail

COUNTY REPORTS

Adair ▼ Summary ▼ 2015 ▼

RUN

DOWNLOADS

[2015 County Budget Checklist](#) (.XLS - 37 KB)

[2015 County Budget Workshop Auditor's Presentation](#) (.PDF - 3279 KB)

[2015 County Budget Workshop Presentation](#) (.PDF - 11185 KB)

Contact Information

Department for Local Government
 1024 Capital Center Drive, Suite 340
 Frankfort, KY 40601

Phone
 (502) 573-2382
Toll Free
 (800) 346-5606
TDD
 (800) 648-6056
FAX
 (502) 573-2939

[DIRECTIONS](#)

**Enter the
 SPGE
 Registration
 and
 Financial
 Disclosure
 Process**

COUNTY REPORTS

Adair ▼ Summary ▼ 2015 ▼

RUN

UPLOADS

[Uniform Financial Information Reports \(UFIRs\)](#)

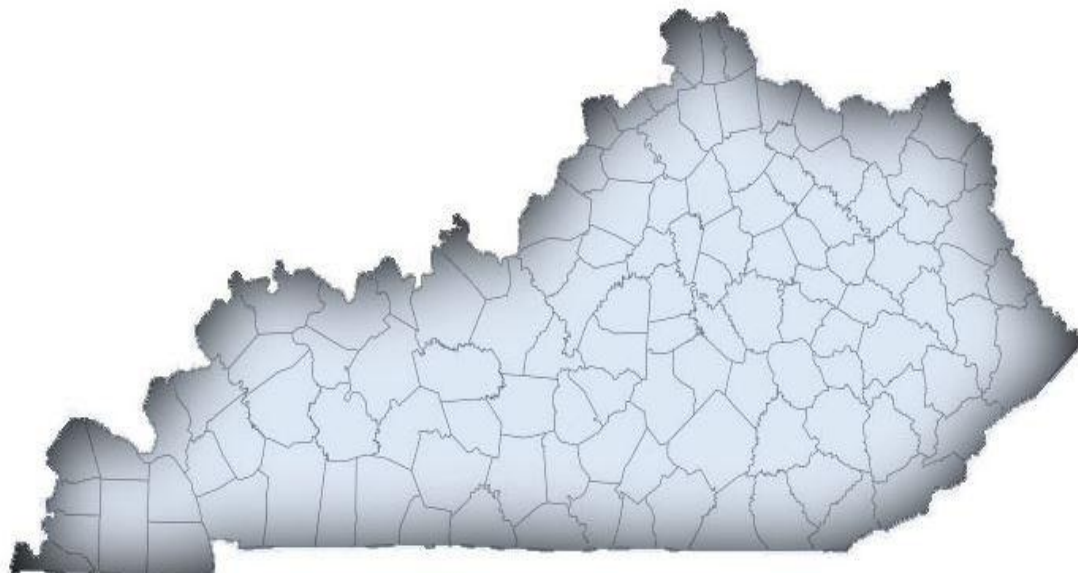
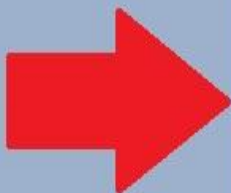
FEE OFFICES

- [Clerk Quarterly Report Check Sheet](#) (.PDF - 12 KB)
- [County Clerk Budget and Quarterly Financial Form](#) (.XLS - 102 KB)
- [Fee Office Budget Checklist](#) (.PDF - 12 KB)
- [Maximum Amount for Deputies and Assistants](#) (.PDF - 44 KB)
- [Sheriff Budget and Quarterly Financial Form](#) (.XLS - 236 KB)
- [Sheriff Quarterly Report Check Sheet](#) (.PDF - 12 KB)

DOWNLOADS

- [2015 County Budget Checklist](#) (.XLS - 37 KB)
- [2015 County Budget Workshop Auditor's Presentation](#) (.PDF - 3279 KB)
- [2015 County Budget Workshop Presentation](#) (.PDF - 11185 KB)
- [65%-35% Calculation Sheet](#) (.XLS - 17 KB)
- [65%-35% KRS 68.310](#) (.PDF - 131 KB)
- [65%-35% Presentation](#) (.PDF - 211 KB)
- [Budget & Policy Manual](#) (.PDF - 636 KB)
- [Certification - Years of Service](#) (.PDF - 24 KB)
- [County Government in Kentucky](#) (.PDF - 613 KB)
- [County Jail Fund Spreadsheet](#) (.XLS - 527 KB)
- [County Personal Property Tax Rate Calculation Worksheet](#) (.XLS - 27 KB)
- [County Quarterly Financial Statement Form](#) (.XLS - 1534 KB)
- [County Representative Map](#) (.PDF - 759 KB)
- [Direct Deposit Form - LGCAF](#) (.PDF - 45 KB)
- [Direct Deposit Form - Road Aid](#) (.PDF - 34 KB)
- [DLGXL6](#) (.XLS - 1599 KB)
- [Duties of Elected County Officials](#) (.PDF - 606 KB)
- [Federal Expenditures Worksheet](#) (.XLS - 35 KB)
- [Jail Budget Worksheet](#) (.XLS - 66 KB)

Financial Disclosure Process



Budget Process

October/November

Letter From State Local Finance Officer

- Reminder to begin preparing budget
- The Official Fee Office Budget Form
- Fee Office Budget Forms on Website – www.kydlgweb.ky.gov
- Consumer Price Index estimate –
No longer provided

Budget Schedule

Budget is due to the Fiscal Court By:
January 15th

Approving Fee Office Budgets

Approve as a whole

- Without spending caps

Approve each line item

- Put a spending cap on each line item

Order must state specifics of approval

Setting Maximum Amount for Fee Offices Deputies and Assistants

- KRS 64.530
- The Fiscal Court shall fix annually the maximum amount including fringe benefits which the County Clerk and Sheriff may expend for deputies and assistants.

**ANNUAL ORDER SETTING MAXIMUM AMOUNT
FOR DEPUTIES AND ASSISTANTS**

Pursuant to KRS 64.530(3), "...The fiscal court shall fix annually the maximum amount, including fringe benefits, which the officer may expend for deputies and assistants...".

The fiscal court of _____ County in compliance with state law hereby sets the maximum amount which the _____ (specify county clerk or sheriff) of _____ County may expend from fees during calendar year _____ at \$ _____ for deputies, assistants and other employees. The maximum amount as set includes all amounts paid from fees for:

- Full time salaries and wages
- Overtime wages
- Part time salaries and wages
- Vacation and sick leave
- Health insurance
- Insurance other than health
- Employer match SS/Retirement
- Other _____
- Other _____

Motion made by _____, second by _____

Vote _____

Signed _____ Fiscal Court Clerk
Date _____

Approving Fee Office Budgets

- Amount budgeted to receive from the Fiscal Court on line 11
- If the Fiscal Court pays for an item out of the Fiscal Court budget, the same item should not be listed in line 11

Sheriff's Budget

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts receivable 12/31	Settlement Total
1. Federal Grants						\$0.00		\$0.00
2. State Grants						\$0.00		\$0.00
3. State - KLEFFP						\$0.00		\$0.00
4. State Fees for Services								
5. Finance and Administration Cab.						\$0.00		\$0.00
6. Cabinet Human Resources						\$0.00		\$0.00
7. Circuit Clerk								
8. Sheriff Security Services						\$0.00		\$0.00
9. Fines/Fees Collected						\$0.00		\$0.00
10. Court Ordered Payments						\$0.00		\$0.00
11. Fiscal Court (includes Election Comm.)						\$0.00		\$0.00
12. County Clerk (Delinquent taxes)						\$0.00		\$0.00
13. Commissions on Taxes Collected						\$0.00		\$0.00
14. Fees Collected for Services								
15. Auto Inspections						\$0.00		\$0.00
16. Accident/Police Reports						\$0.00		\$0.00
17. Serving Papers						\$0.00		\$0.00
18. CCDW						\$0.00		\$0.00
19. Other (Describe)						\$0.00		
20.						\$0.00		\$0.00
21. Interest Earned						\$0.00		\$0.00
22. Total Revenues	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
23. Petty Cash						\$0.00		\$0.00
24. Borrowed Money						\$0.00		\$0.00
25. State Advancement						\$0.00		\$0.00
26. Bank Note						\$0.00		\$0.00
27. Total Receipts (Total lines 22 through 26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 27 in the Receivable column (

Fee Official Support

- Fiscal Courts may support County Sheriff's expenses through the payment of claims presented to the Fiscal Court and paid from a properly budgeted line item in the county budget.
- **Lump Sum Payments** (i.e. prior year excess fee reimbursement to the fee office) are prohibited.
- KRS 64.710

Sheriff Fee Accounting

- Prescribed by the State Local Finance Officer
- Cash Basis of Accounting
- Requires budget approval by the Fiscal Court
- Quarterly Financial Statement submitted to the State Local Finance Officer.

Sheriff Fee Accounting

- Books of Account
 - Three part receipt
 - Daily Cash Checkout Sheet
 - Receipt Journal
 - Check Distribution Register
 - Expenditure Ledger
 - Quarterly Financial Statement

Receipt

- Source document of record
- Three part
- Pre-numbered
- Original given to payor
- Copy attached to daily checkout
- Copy filed numerically

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	County _____	Date _____	Receipt Number _____										
2													
3	Received of: _____	Address _____											
4													
5	Total Amount Received \$												
6													
7	Reason for Payment (circle)		Amount Received										
8	Auto Inspections		\$										
9	Serving Papers		\$										
10	Accident/Police Reports		\$										
11	Other (specify)												
12	_____		\$										
13	_____		\$										
14	_____		\$										
15	_____		\$										
16	_____		\$										
17													
18	Received by: _____												
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													

Daily Cash Checkout Sheet

- Daily Summary of activity
- Broken down into various categories
- Receipt form totals are posted here
- Daily deposits should equal the sum total of all daily cash checkout sheets.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1	Name																		
2	Beginning Receipt Number			Ending Receipt Number															
3	Date																		
4																			
5																			
6	Receipts																		
7																			
8	Grants																		
9	Federal Grants																		
10	State Grants																		
11	State - KLEFFP																		
12	State Fees for Services																		
13	Finance and Administration Cabinet																		
14	Human Resources Cabinet																		
15	Circuit Clerk																		
16	Sheriff Security Services																		
17	Fines/Fees Collected																		
18	Court Ordered Payments																		
19	Fiscal Court (includes election commission)																		
20	County Clerk (includes delinquent taxes)																		
21	Tax Commissions																		
22	Fees for Services																		
23	Auto Inspections																		
24	Accident/Police Reports																		
25	Serving Papers																		
26	CCDW																		
27	Other (describe) _____																		
28	Petty Cash																		
29	Borrowed Money																		
30	State Advancement																		
31	Bank Note																		
32	Miscellaneous (specify) _____																		
33	_____																		
34	_____																		
35																			
36	Total Daily Receipts																		
37																			
38	Amount (Over)/Under																		
39																			
40	Amount of Deposit																		
41																			
42	Prepared by																		

Receipts Journal

- Records receipts by category
- Daily recording of cash checkout sheet data is posted here
- Journal information is transferred to part 2 of the Quarterly Financial statement

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			Federal Grants	State Grants	State KLEFFP	Finance/Admin Cabinet	Human Resource Cabinet	Security Services	Fines/Fees Collected	Court Ordered Payments	Fiscal Court	County Clerk	Tax Commissions		Auto Inspection
2		Date													
3	1														1
4	2														2
5	3														3
6	4														4
7	5														5
8	6														6
9	7														7
10	8														8
11	9														9
12	10														10
13	11														11
14	12														12
15	13														13
16	14														14
17	15														15
18	16														16
19	17														17
20	18														18
21	19														19
22	20														20
23	21														21
24	22														22
25	23														23
26	24														24
27	25														25
28	26														26
29	27														27
30	28														28
31	29														29
32	30														30
33	31														31
34	32														32
35	33														33
36															
37															
38															
39															
40															
41															
42															
43															
44															

Expenditure Ledger

- Chronological posting from check distribution register (checkbook register)
- Breaks down expenditures by category
- Expenditure Ledger information is transferred to part 3 of the Quarterly Financial Statement

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				Check	Sheriff Gross	Deputies Gross	Part Time Gross	Other Gross	Overtime Gross	Employer's	Employer's	Employer's		Employer's
2		Date	Payee	Number	Salary	Salaries	Salaries	Salaries	Salaries	Social Security	Retirement	Haz.Duty Retire		Health Ins.
3	1												1	
4	2												2	
5	3												3	
6	4												4	
7	5												5	
8	6												6	
9	7												7	
10	8												8	
11	9												9	
12	10												10	
13	11												11	
14	12												12	
15	13												13	
16	14												14	
17	15												15	
18	16												16	
19	17												17	
20	18												18	
21	19												19	
22	20												20	
23	21												21	
24	22												22	
25	23												23	
26	24												24	
27	25												25	
28	26												26	
29	27												27	
30	28												28	
31	29												29	
32	30												30	
33	31												31	
34	32												32	
35	33												33	
36														
37														
38														
39														
40														
41														
42														
43														
44														
45														
46														
47														

Quarterly Financial Statement

- Cumulative Report
- Due 30th of month following quarter
- Four Parts
 - Summary & Reconciliation
 - Receipts
 - Disbursements
 - Liabilities
 - Long Term Dept
 - Example: Vehicle Lease/Purchase
 - Short Term Dept
 - Example: Fee Advancement.

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 2010

_____ County Sheriff

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	2010 Fee Account Budget Estimate	2010 Fee Account Cumulative Actual	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)
1. Receipts YTD					
2. Total Disbursements YTD					
3. Book Balance/Excess Fees					
4. Bank Statement Balance					
5. Plus Deposits in Transit					
6. Less Outstanding Checks					
7. Other					
8. Reconciled Bank Balance					
9. Accounts Receivable as of 12/31					
10. Unpaid Obligations as of 12/31					
11. Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204** by the 30th day following the close of each quarter. **Fax # 502-573-3712 / Ph # 502-573-3710.**

Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

County Judge/Executive Date

Signature of County Sheriff Date

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants								
2. State Grants								
3. State - KLEFFP								
4. Receipts YTD								
5. Finance and Administration Cab.								
6. Cabinet Human Resources								
7. Circuit Clerk								
8. Sheriff Security Services								
9. Fines/Fees Collected								
10. Court Ordered Payments								
11. Fiscal Court (includes Election Comm.)								
12. County Clerk (Delinquent taxes)								
13. Commissions on Taxes Collected								
14. Fees Collected for Services								
15. Auto Inspections								
16. Accident/Police Reports								
17. Serving Papers								
18. CCDW								
19. Other (Describe)								
20.								
21. Interest Earned								
22. Total Revenues								
23. Petty Cash								
24. Borrowed Money								
25. State Advancement								
26. Bank Note								
27. Total Receipts (Total lines 22 through 26)								

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 27 in the Receivable column to page 1, line 9.

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
Official Expenses								
1. Personal Services								
2.								
3.								
4.								
5.								
6.								
7.								
8. Employee Benefits								
9.								
10.								
11.								
12.								
13.								
14. Contracted Services								
15.								
16.								
17.								
18. Supplies and Materials (Tangible items with limited lifespan)								
19.								
20.								
21.								
22.								
23.								
24.								
25. Other Charges (Non-contracted services, nontangible items)								
26.								
27.								
28.								
29.								
30.								
31.								
32.								

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
34. Auto Expenses on Personal Vehicles								
35. Gasoline								
36. Maintenance and repairs								
37. Rec Insurance								
38. Depreciation								
39.								
40. Debt Service (Borrowed money, interest, lease/purchases)								
41. State Advancement								
42. Notes								
43. Interest								
44.								
45. Capital Outlay (Outright purchases of tangible items lasting in nature)								
46. Office Equipment								
47. Vehicles								
48.								
49.								
50. Total Official Expenses								
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments on appropriate line below.								
51. Payments to County Treasurer								
52. Payments to State Treasurer								
53. Total Disbursements (Total lines 50, 51, and 52)								

Copy the figures shown on line 53 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 53 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 53 in the Unpaid column (use

Part Four - Liabilities Outstanding

Quarter ended _____

Multi-year Issues	Issue	Issue	Totals
Where Budgeted			
Description			
Term (# of Years)			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Less Reserve Earnings			
Net Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Short Term Liabilities	Issue	Issue	
Where Budgeted			
Description			
Term			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Total Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Total Outstanding Debt	(If no outstanding advancements, loans, leases, or other debt, show "\$0".)		

Comments:

Your Budget/Quarterly Report

What Do We Look For?

CALENDAR YEAR 20__ FEE OFFICE BUDGET CHECKLIST

COUNTY _____

Clerk _____

Sheriff _____

INITIAL REVIEW

YES

NO

Budget submitted on correct form?

Budget signed by fee officer?

Budget signed by county judge/executive?

MANDATED ITEMS

Fee officer salary fully funded?

Gross deputies and assistants salaries included?

Training fringe benefit included?

Employer fringe fully funded?

If fringe not included, does fiscal court pay?

Debt Service Budgeted?

MATH CHECK

Receipts add correctly?

Disbursements add correctly?

Excess fee calculation correct?

COMMENTS: _____

Budget reviewed by: _____

Date: _____

Quarterly Report Check Sheet Sheriff

Part One – Summary & Reconciliation

Figures are recorded in Budget Estimate column	Yes	_____	No	_____	
Figures are recorded in Summary for all accounts	Yes	_____	No	_____	
Receipts YTD equal line 27, Total YTD	Yes	_____	No	_____	
Total Disbursements YTD equal Line 53, Total YTD	Yes	_____	No	_____	
Figures are recorded in Reconciliation for all accounts	Yes	_____	No	_____	
Accounts are labeled across the top	Yes	_____	No	_____	
Book Balance and Reconciled Bank Balance equal	Yes	_____	No	_____	
Quarters are combined	Yes	_____	No	_____	N/A _____
Calculations are correct	Yes	_____	No	_____	
County Clerk's signature is present	Yes	_____	No	_____	

Part Two – Receipts

Figures are recorded in Budget Estimate column	Yes	_____	No	_____	
Figures are recorded in 1/1 thru 3/31 column	Yes	_____	No	_____	
Figures are recorded in 4/1 thru 6/30 column	Yes	_____	No	_____	N/A _____
Figures are recorded in 7/1 thru 9/30 column	Yes	_____	No	_____	N/A _____
Figures are recorded in 10/1 thru 12/31 column	Yes	_____	No	_____	N/A _____
Totals entered in Total YTD column	Yes	_____	No	_____	
Accounts Receivables listed	Yes	_____	No	_____	N/A _____
Settlement Totals entered	Yes	_____	No	_____	N/A _____
Receipts are broken down into categories	Yes	_____	No	_____	
Totals entered in Line 22	Yes	_____	No	_____	
Total Receipts entered in Line 27	Yes	_____	No	_____	
Calculations are correct	Yes	_____	No	_____	

Part Three – Disbursements

Figures are recorded in Budget Estimate column	Yes	_____	No	_____	
Figures are recorded in 1/1 thru 3/31 column	Yes	_____	No	_____	
Figures are recorded in 4/1 thru 6/30 column	Yes	_____	No	_____	N/A _____
Figures are recorded in 7/1 thru 9/30 column	Yes	_____	No	_____	N/A _____
Figures are recorded in 10/1 thru 12/31 column	Yes	_____	No	_____	N/A _____
Totals entered in Total YTD column	Yes	_____	No	_____	
Unpaid Obligations listed	Yes	_____	No	_____	N/A _____
Settlement Totals entered	Yes	_____	No	_____	N/A _____
Disbursements are broken down into categories	Yes	_____	No	_____	
Totals entered in Line 50	Yes	_____	No	_____	
Total Receipts entered in Line 53	Yes	_____	No	_____	
Calculations are correct	Yes	_____	No	_____	

Part Four – Liabilities Outstanding

Liabilities page included Yes _____ No _____

Checked by: _____

(initials)

Common Errors

- Report not signed by the fee official
- Basic math errors
- Figures not recorded in the budget estimate section of receipts and disbursements
- Report not shown as cumulative amount on Part One, Column 2

Common Errors

- ☑ Report not signed by the fee official
- ☐ Basic math errors
- ☐ Figures not recorded in the budget estimate section of receipts and disbursements
- ☐ Report not shown as cumulative amount on Part One, Column 2

Common Errors

- ☑ Report not signed by the fee official
- ☑ Basic math errors
- ☐ Figures not recorded in the budget estimate section of receipts and disbursements
- ☐ Report not shown as cumulative amount on Part One, Column 2

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 20__

Example County Sheriff

Part One ~ Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	20__ Fee Account Budget Estimate	20__ Fee Account Cumulative Actual	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)
Receipts YTD	\$500,000.00	\$250,000.00			
Total Disbursements YTD	\$450,000.00	\$225,000.00			
Book Balance/Excess Fees	\$50,000.00	\$25,000.00			
Bank Statement Balance		\$35,000.00			
Plus Deposits in Transit		\$5,000.00			
Less Outstanding Checks		\$15,000.00			
Other		\$0.00			
Reconciled Bank Balance		\$25,000.00			
Accounts Receivable as of 12/31					
Unpaid Obligations as of 12/31					
Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the officials' charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 540, Frankfort, KY 40601-8204** by the 50th day following the close of each quarter. **Fax # 502-575-5712 / Ph # 502-575-5710.**

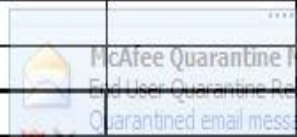
Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

County Judge/Executive _____ Date _____

Signature of County Sheriff _____ Date _____

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants	\$100,000.00	\$25,000.00	\$25,000.00			\$50,000.00		
2. State Grants	\$25,000.00	\$6,250.00	\$6,250.00			\$12,500.00		
3. State - KLEFFP	\$30,000.00	\$7,500.00	\$7,500.00			\$15,000.00		
4. Receipts YTD								
5. Finance and Administration Cab.	\$10,000.00	\$2,500.00	\$2,450.00			\$4,950.00		
6. Cabinet Human Resources	\$10,000.00	\$2,500.00	\$4,000.00			\$6,500.00		
7. Circuit Clerk								
8. Sheriff Security Services	\$25,000.00	\$6,250.00	\$6,250.00			\$12,500.00		
9. Fines/Fees Collected	\$75,000.00	\$18,750.00	\$20,250.00			\$39,000.00		
10. Court Ordered Payments	\$50,000.00	\$12,500.00	\$14,000.00			\$26,500.00		
11. Fiscal Court (includes Election Comm.)	\$10,000.00	\$2,500.00	\$4,000.00			\$6,500.00		
12. County Clerk (Delinquent taxes)	\$25,000.00	\$6,250.00	\$7,750.00			\$14,000.00		
13. Commissions on Taxes Collected	\$10,000.00	\$2,500.00	\$4,000.00			\$6,500.00		
14. Fees Collected for Services								
15. Auto Inspections	\$25,000.00	\$6,250.00	\$7,750.00			\$14,000.00		
16. Accident/Police Reports	\$25,000.00	\$6,250.00	\$7,750.00			\$14,000.00		
17. Serving Papers	\$25,000.00	\$6,250.00	\$7,750.00			\$14,000.00		
18. CCDW	\$25,000.00	\$6,250.00	\$7,750.00			\$14,000.00		
19. Other (Describe)								
20.								
21. Interest Earned	\$100.00	\$25.00	\$25.00			\$50.00		
22. Total Revenues	\$470,100.00	\$117,525.00	\$132,475.00			\$250,000.00		
23. Petty Cash	\$900.00	\$225.00	\$225.00					
24. Borrowed Money								
25. State Advancement	\$29,000.00	\$29,000.00						
26. Bank Note								
27. Total Receipts (Total lines 22 through 26)	\$500,000.00	\$146,750.00	\$132,700.00			\$250,000.00		



Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
Official Expenses								
1. Personal Services								
2. Sheriff's Gross Salary	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
3. Deputies' Gross Salaries	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
4. Part Time Gross Salaries	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
5. Other Gross Salaries	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
6. Overtime Gross	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
7.								
8. Employee Benefits								
9. Employer's Share Social Security	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
10. Employer's Share Retirement	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
11. Employer's Share Haz. Duty Ret.	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
12. Employer's Workmans Compensation	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
13. Employer's Unemployment Ins.	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
14. Employer Paid Health Ins.	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
15. Training Fringe Benefit (HB810)	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
16. Contracted Services								
17. Advertising	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
18. Vehicle maintenance and repairs	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
19.								
20. Supplies and Materials (Excludes items with limited life span)								
21. Office Materials and supplies	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
22. Uniforms	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
23. Gasoline	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
24.								
25.								
26. Other Charges (Excludes contracted services, excludes life items)								
27. Convention	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
28. Dues	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
29. Postage	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
30. Mileage on Personal Vehicles	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
31. Vehicle Expense	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
32. Bond	\$14,062.50	\$3,515.63	\$3,515.63			\$7,031.26		
33.								
** Totals for Page	\$323,437.50	\$80,859.49	\$80,859.49			\$161,718.98		

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
34. Auto Expenses on Personal Vehicles								
35. Gasoline	\$14,062.50	\$3,515.63	\$3,515.63					
36. Maintenance and repairs	\$14,062.50	\$3,515.63	\$3,515.63					
37. Re Insurance	\$14,062.50	\$3,515.63	\$3,515.63					
38. Depreciation	\$14,062.50	\$3,515.63	\$3,515.63					
39.								
40. Debt Service (Borrowed money, interest, lease/purchases)								
41. State Advancement	\$14,062.50	\$3,515.63	\$3,515.63					
42. Notes	\$14,062.50	\$3,515.63	\$3,515.63					
43. Interest	\$14,062.50	\$3,515.63	\$3,515.63					
44.								
45. Capital Outlay (Outright purchases of tangible items lasting in nature)								
46. Office Equipment	\$14,062.50	\$3,515.63	\$3,515.63					
47. Vehicles	\$14,062.50	\$3,515.63	\$3,515.63					
48.								
49.								
50. Total Official Expenses	\$450,000.00	\$112,500.16	\$112,500.16			\$161,718.98		
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments on appropriate line below.								
51. Payments to County Treasurer								
52. Payments to State Treasurer								
53. Total Disbursements (Total lines 50, 51, and 52)	\$450,000.00	\$112,500.16	\$112,500.16			\$225,000.00		

Copy the figures shown on line 53 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 53 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 53 in the Unpaid column (use

Common Errors

- ☑ Report not signed by the fee official
- ☑ Basic math errors
- ☑ Figures not recorded in the budget estimate section of receipts and disbursements
- ☐ Report not shown as cumulative amount on Part One, Column 2

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 20__

Example County Sheriff

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	20__ Fee Account Budget Estimate	20__ Fee Account Cumulative Actual	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)
1. Receipts YTD	\$500,000.00	\$250,000.00			
2. Total Disbursements YTD	\$450,000.00	\$225,000.00			
3. Book Balance/Excess Fees	\$50,000.00	\$25,000.00			
4. Bank Statement Balance		\$35,000.00			
5. Plus Deposits in Transit		\$5,000.00			
6. Less Outstanding Checks		\$15,000.00			
7. Other		\$0.00			
8. Reconciled Bank Balance		\$25,000.00			
9. Accounts Receivable as of 12/31					
10. Unpaid Obligations as of 12/31					
11. Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 540, Frankfort, KY 40601-8204** by the 30th day following the close of each quarter. Fax # 502-575-5712 / Ph # 502-575-5710.

Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

County Judge/Executive _____ Date _____

Signature of County Sheriff _____ Date _____

Common Errors

- ☑ Report not signed by the fee official
- ☑ Basic math errors
- ☑ Figures not recorded in the budget estimate section of receipts and disbursements
- ☑ Report not shown as cumulative amount on Part One, Column 2

Common Errors

- Fee account is “force balanced” to incorrect data
- Account bank reconciliation not shown
- Book balance and Reconciled Bank Balance do not agree
- Year-to-Date Column not completed and totaled
- Part Four, Liabilities Outstanding sheet is missing or incomplete

Example County Sheriff

Part One ~ Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	20__ Fee Account	20__ Fee Account	Account	Account	Account
	Budget Estimate	Cumulative Actual	(NOT FEE ACCOUNT)	(NOT FEE ACCOUNT)	(NOT FEE ACCOUNT)
Receipts YTD	\$500,000.00	\$250,000.00			
Total Disbursements YTD	\$450,000.00	\$225,000.00			
Book Balance/Excess Fees	\$50,000.00	\$25,000.00			
Bank Statement Balance		\$35,000.00			
Plus Deposits in Transit		\$5,000.00			
Less Outstanding Checks		\$15,000.00			
Other		\$0.00			
Reconciled Bank Balance		\$25,000.00			
Accounts Receivable as of 12/31					
Unpaid Obligations as of 12/31					
Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 540, Frankfort, KY 40601-8204** by the 50th day following the close of each quarter. Fax # 502-575-5712 / Ph # 502-575-5710.

Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

County Judge/Executive

Date

Signature of County Sheriff

Date

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
34. Auto Expenses on Personal Vehicles								
35. Gasoline	\$14,062.50	\$3,515.63	\$3,515.63					
36. Maintenance and repairs	\$14,062.50	\$3,515.63	\$3,515.63					
37. Re Insurance	\$14,062.50	\$3,515.63	\$3,515.63					
38. Depreciation	\$14,062.50	\$3,515.63	\$3,515.63					
39.								
40. Debt Service (Borrowed money, interest, lease/purchases)								
41. State Advancement	\$14,062.50	\$3,515.63	\$3,515.63					
42. Notes	\$14,062.50	\$3,515.63	\$3,515.63					
43. Interest	\$14,062.50	\$3,515.63	\$3,515.63					
44.								
45. Capital Outlay (Outright purchases of tangible items lasting in nature)								
46. Office Equipment	\$14,062.50	\$3,515.63	\$3,515.63					
47. Vehicles	\$14,062.50	\$3,515.63	\$3,515.63					
48.								
49.								
50. Total Official Expenses	\$450,000.00	\$112,500.16	\$112,500.16			\$161,718.98		
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments on appropriate line below.								
51. Payments to County Treasurer								
52. Payments to State Treasurer								
53. Total Disbursements (Total lines 50, 51, and 52)	\$450,000.00	\$112,500.16	\$112,500.16	\$0.00	\$0.00	\$225,000.00		

Copy the figures shown on line 53 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 53 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 53 in the Unpaid column (use



Example County Sheriff

Part One ~ Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	20__ Fee Account	20__ Fee Account	Account	Account	Account
	Budget Estimate	Cumulative Actual	(NOT FEE ACCOUNT)	(NOT FEE ACCOUNT)	(NOT FEE ACCOUNT)
Receipts YTD	\$500,000.00	\$250,000.00			
Total Disbursements YTD	\$450,000.00	\$225,000.00			
Book Balance/Excess Fees	\$50,000.00	\$25,000.00			
Bank Statement Balance		\$35,000.00			
Plus Deposits in Transit		\$5,000.00			
Less Outstanding Checks		\$15,000.00			
Other		\$0.00			
Reconciled Bank Balance		\$25,000.00			
Accounts Receivable as of 12/31					
Unpaid Obligations as of 12/31					
Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 540, Frankfort, KY 40601-8204** by the 50th day following the close of each quarter. Fax # 502-575-5712 / Ph # 502-575-5710.

Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

County Judge/Executive

Date

Signature of County Sheriff

Date

Common Errors

- ☑ Fee account is “force balanced” to incorrect data
- ☐ Account bank reconciliation not shown
- ☐ Book balance and Reconciled Bank Balance do not agree
- ☐ Year-to-Date Column not completed and totaled
- ☐ Part Four, Liabilities Outstanding sheet is missing or incomplete

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 20__

Example County Sheriff

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	20__ Fee Account Budget Estimate	20__ Fee Account Cumulative Actual	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)
Receipts YTD	\$500,000.00	\$250,000.00			
Total Disbursements YTD	\$450,000.00	\$225,000.00			
Book Balance/Excess Fees	\$50,000.00	\$25,000.00			
Bank Statement Balance					
Plus Deposits in Transit					
Less Outstanding Checks					
Other					
Reconciled Bank Balance					
Accounts Receivable as of 12/31					
Unpaid Obligations as of 12/31					
Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 540, Frankfort, KY 40601-8204** by the 50th day following the close of each quarter. **Fax # 502-575-5712 / Ph # 502-575-5710.**

Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

Common Errors

- ☑ Fee account is “force balanced” to incorrect data
- ☑ Account bank reconciliation not shown
- ☐ Book balance and Reconciled Bank Balance do not agree
- ☐ Year-to-Date Column not completed and totaled
- ☐ Part Four, Liabilities Outstanding sheet is missing or incomplete

Example County Sheriff

Part One ~ Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	20__ Fee Account Budget Estimate	20__ Fee Account Cumulative Actual	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)	Account (NOT FEE ACCOUNT)
Receipts YTD	\$500,000.00	\$250,000.00			
Total Disbursements YTD	\$450,000.00	\$225,000.00			
Book Balance/Excess Fees	\$50,000.00	\$25,000.00			
Bank Statement Balance		\$35,000.00			
Plus Deposits in Transit		\$5,000.00			
Less Outstanding Checks		\$25,000.00			
Other		\$5,000.00			
Reconciled Bank Balance					
Accounts Receivable as of 12/31					
Unpaid Obligations as of 12/31					
Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the officials' charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: **State Local Finance Officer, 1024 Capital Center Drive, Suite 540, Frankfort, KY 40601-8204** by the 50th day following the close of each quarter. Fax # 502-573-5712 / Ph # 502-573-5710.

Approved by the fiscal court on the ____ day of _____, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.

County Judge/Executive

Date

Signature of County Sheriff

Date

Common Errors

- ☑ Fee account is “force balanced” to incorrect data
- ☑ Account bank reconciliation not shown
- ☑ Book balance and Reconciled Bank Balance do not agree
- ☐ Year-to-Date Column not completed and totaled
- ☐ Part Four, Liabilities Outstanding sheet is missing or incomplete

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants	\$100,000.00	\$25,000.00	\$25,000.00					
2. State Grants	\$25,000.00	\$6,250.00	\$6,250.00					
3. State - KLEFFP	\$30,000.00	\$7,500.00	\$7,500.00					
4. Receipts YTD								
5. Finance and Administration Cab.	\$10,000.00	\$2,500.00	\$2,450.00					
6. Cabinet Human Resources	\$10,000.00	\$2,500.00	\$4,000.00					
7. Circuit Clerk								
8. Sheriff Security Services	\$25,000.00	\$6,250.00	\$6,250.00					
9. Fines/Fees Collected	\$75,000.00	\$18,750.00	\$20,250.00					
10. Court Ordered Payments	\$50,000.00	\$12,500.00	\$14,000.00					
11. Fiscal Court (includes Election Comm.)	\$10,000.00	\$2,500.00	\$4,000.00					
12. County Clerk (Delinquent taxes)	\$25,000.00	\$6,250.00	\$7,750.00					
13. Commissions on Taxes Collected	\$10,000.00	\$2,500.00	\$4,000.00					
14. Fees Collected for Services								
15. Auto Inspections	\$25,000.00	\$6,250.00	\$7,750.00					
16. Accident/Police Reports	\$25,000.00	\$6,250.00	\$7,750.00					
17. Serving Papers	\$25,000.00	\$6,250.00	\$7,750.00					
18. CCDW	\$25,000.00	\$6,250.00	\$7,750.00					
19. Other (Describe)								
20.								
21. Interest Earned	\$100.00	\$25.00	\$25.00					
22. Total Revenues	\$470,100.00	\$117,525.00	\$132,475.00					
23. Petty Cash	\$900.00	\$225.00	\$225.00					
24. Borrowed Money								
25. State Advancement	\$29,000.00	\$29,000.00						
26. Bank Note								
27. Total Receipts (Total lines 22 through 26)	\$500,000.00	\$146,750.00	\$132,700.00					

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figures shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figures shown on Line 27 in the Receivable column to page 1, line 9.

Common Errors

- ☑ Fee account is “force balanced” to incorrect data
- ☑ Account bank reconciliation not shown
- ☑ Book balance and Reconciled Bank Balance do not agree
- ☑ Year-to-Date Column not completed and totaled
- ☐ Part Four, Liabilities Outstanding sheet is missing or incomplete

Common Errors

- ☑ Fee account is “force balanced” to incorrect data
- ☑ Account bank reconciliation not shown
- ☑ Book balance and Reconciled Bank Balance do not agree
- ☑ Year-to-Date Column not completed and totaled
- ☑ Part Four, Liabilities Outstanding sheet is missing or incomplete

Questions

Department for Local Government

Office of Financial Management & Administration

1024 Capital Center Drive

Frankfort, KY 40601

www.Kydlgweb.ky.gov

1-800-346-5606

502-573-2382

Fax: 502-573-3712