

**REPORT OF THE AUDIT OF THE
CLAY COUNTY
FISCAL COURT**

**For The Year Ended
June 30, 2022**



**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Tommy Harmon, Clay County Judge/Executive
The Honorable John W. Johnson, Former Clay County Judge/Executive
Members of the Clay County Fiscal Court

Report on the Audit of the Financial Statement

Disclaimer of Opinion

We were engaged to audit the financial activity contained in the fourth quarter financial statement of the Clay County Fiscal Court, for the year ended June 30, 2022.

We do not express an opinion on the accompanying financial activity contained in the fourth quarter financial statement of the Clay County Fiscal Court. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial activity.

Basis for Disclaimer of Opinion

The absence of effective internal controls, oversight, and review procedures created an environment in which funds could be misappropriated and financial records were inaccurate. Based on these conditions, we determined the fraud risk to be too high and were unable to apply other procedures to mitigate this risk. The significance of these issues, in the aggregate, prevents us from placing reliance on the financial activities contained in the Clay County Fiscal Court's fourth quarter financial statement and from expressing an opinion on the financial statement of the Clay County Fiscal Court.

Responsibilities of Management for the Financial Statement

Clay County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.



To the People of Kentucky
 The Honorable Andy Beshear, Governor
 Holly M. Johnson, Secretary
 Finance and Administration Cabinet
 The Honorable Tommy Harmon, Clay County Judge/Executive
 The Honorable John W. Johnson, Former Clay County Judge/Executive
 Members of the Clay County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of Clay County Fiscal Court's financial statement in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Fiscal Court Audit Guide issued by the Auditor of Public Accounts, Commonwealth of Kentucky, and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement.

We are required to be independent of Clay County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Matter

We were engaged to express an opinion on whether the Schedule of Expenditures of Federal Awards (SEFA), as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is fairly stated, in all material respects, in relation to the financial statement as a whole. Because of the matter described in the Basis for Disclaimer of Opinion section of our report, it is inappropriate to, and we do not express an opinion on the SEFA in relation to the financial statement.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2023, on our consideration of the Clay County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clay County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Questioned Costs included herein, which discusses the following report findings:

- 2022-001 The Clay County Fiscal Court Failed To Implement Adequate Internal Controls To Ensure Complete And Accurate Accounting Records Were Maintained
- 2022-002 The Kentucky Infrastructure Authority Debt Payments Were Not Paid As Required By The Debt Agreement
- 2022-003 The Detention Center Bonds, Refinanced With Kentucky Association of Counties Finance Corporation Were Not Paid As Required By The Debt Agreement
- 2022-004 The Clay County Treasurer Did Not Prepare An Accurate Schedule Of Expenditures Of Federal Awards
- 2022-005 The Clay County Fiscal Court Did Not Properly Remit Payroll Retirement Payments
- 2022-006 The Clay County Fiscal Court Did Not Perform Bank Reconciliations
- 2022-007 The Clay County Fiscal Court Did Not Have Strong Internal Controls Over Disbursements

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Other Reporting Required by *Government Auditing Standards* (Continued)

- 2022-008 The Clay County Fiscal Court Did Not Have Adequate Controls In Place Over Payroll
- 2022-009 The Clay County Fiscal Court Does Not Have Adequate Segregation Of Duties Over Occupational Tax Receipts
- 2022-010 The Clay County Jailer Lacks Adequate Controls Over Commissary Disbursements
- 2022-011 The Clay County Fiscal Court Could Not Provide Supporting Documentation For Federal Emergency Management Agency (FEMA) Expenditures
- 2022-012 The Clay County Fiscal Court Failed To Implement Internal Controls To Ensure Costs Submitted To Document Loss Of Revenue Were For Eligible Expenses Not Already Reimbursed By Other Entities

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Mike Harmon", followed by a horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, Ky

May 18, 2023

CLAY COUNTY OFFICIALS
For The Year Ended June 30, 2022

Fiscal Court Members:

Johnny W. Johnson	County Judge/Executive
Price C. Hoskins (deceased 10/2021)	Magistrate
Sonya Gray (appointed 10/2021)	Magistrate
Ray Brown (deceased 6/2022)	Magistrate
Russell Smith	Magistrate
Hugh Lunsford, Jr.	Magistrate
Christopher Smith	Magistrate
William Warren	Magistrate

Other Elected Officials:

Joseph C. White	County Attorney
Linda Smallwood	Jailer
Beverly Craft	County Clerk
Leslie Phillips	Circuit Court Clerk
Patrick Robinson	Sheriff
Paul Durham	Property Valuation Administrator
Jarrold Becknell	Coroner

Appointed Personnel:

Debra Parks (retired March 31, 2022)	County Treasurer
Sherry Owens (April 1, 2022 to June 30, 2022)	County Treasurer
Diana Roberts (retired December 31, 2021)	Finance Officer
Mona Davis (January 1, 2022 to June 30, 2022)	Finance Officer

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT

For The Year Ended June 30, 2022

CLAY COUNTY FOURTH QUARTER FINANCIAL STATEMENT

For The Year Ended June 30, 2022

Financial Cover Sheet - Fiscal Year to Date: 6/30/2022

Clay County Treasurer

	GENERAL	ROAD	JAIL	L.G.F. A	FOREST FIRE	OCCUP TAX	TOTALS
RECEIPTS	\$4,695,374.12	\$4,030,532.26	\$3,553,614.90	\$269,768.34	\$5,146.69	\$2,527,601.38	\$15,082,037.69
DISBURSEMENTS	\$4,016,052.08	\$3,641,465.99	\$3,394,199.86	\$90,505.34	\$5,000.00	\$2,334,313.09	\$13,481,536.36
CASH BALANCE	\$679,322.04	\$389,066.27	\$159,415.04	\$179,263.00	\$146.69	\$193,288.29	\$1,600,501.33
TOTAL ENCUMBRANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
UNENCUMBERED CASH BALANCE	\$679,322.04	\$389,066.27	\$159,415.04	\$179,263.00	\$146.69	\$193,288.29	\$1,600,501.33
BANK BALANCE	\$716,396.18	\$401,049.06	\$171,416.06	\$179,263.00	\$146.69	\$194,485.39	\$1,662,756.38
DEPOSITS IN TRANSIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANS OUTSTANDING CHECKS	\$37,074.14	\$11,982.79	\$12,001.02	\$0.00	\$0.00	\$1,197.10	\$62,255.05
INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENDING CASH BALANCE	\$679,322.04	\$389,066.27	\$159,415.04	\$179,263.00	\$146.69	\$193,288.29	\$1,600,501.33

TO THE BEST OF MY KNOWLEDGE THE INFORMATION CONTAINED HEREIN IS ACCURATE AND COMPLETE.

(SIGNED) Tony Hamer DATE 1-17-23
COUNTY JUDGE EXECUTIVE
(SIGNED) Debra Smith DATE 1/16/23
COUNTY TREASURER

Monday, January 16, 2023

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Financial Cover Sheet - Fiscal Year to Date: 6/30/2022

Clay County Treasurer

	<i>SPECIAL DOCUMENT</i>	<i>SPECIAL WATER LINE</i>	<i>SPECIAL USDA FUNDS</i>	<i>SPECIAL FUND ARPA</i>	<i>SPECIAL RESERVE</i>	<i>DEBT SERVICES</i>	<i>TOTALS</i>
<i>RECEIPTS</i>	\$9,959.72	\$257,928.20	\$0.00	\$2,051,779.33	\$522,230.24	\$70,000.00	\$2,911,897.49
<i>DISBURSMENTS</i>	\$0.00	\$246,932.75	\$0.00	\$2.00	\$0.00	\$70,000.00	\$316,934.75
<i>CASH BALANCE</i>	\$9,959.72	\$10,995.45	\$0.00	\$2,051,777.33	\$522,230.24	\$0.00	\$2,594,962.74
<i>TOTAL ENCUMBRANCES</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>UNENCUMBERED CASH BALANCE</i>	\$9,959.72	\$10,995.45	\$0.00	\$2,051,777.33	\$522,230.24	\$0.00	\$2,594,962.74
 <i>BANK BALANCE</i>	 \$9,959.72	 \$13,223.14	 \$0.00	 \$2,051,777.33	 \$0.00	 \$0.00	 \$2,074,960.19
<i>DEPOSITS IN TRANSIT</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>LESS OUTSTANDING CHECKS</i>	\$0.00	\$2,227.69	\$0.00	\$0.00	\$0.00	\$0.00	\$2,227.69
<i>INVESTMENTS</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$522,230.24	\$0.00	\$522,230.24
<i>ENDING CASH BALANCE</i>	\$9,959.72	\$10,995.45	\$0.00	\$2,051,777.33	\$522,230.24	\$0.00	\$2,594,962.74
							\$4,195,464.07

TO THE BEST OF MY KNOWLEDGE THE INFORMATION CONTAINED HEREIN IS ACCURATE AND COMPLETE.

(SIGNED) Tony Homan
COUNTY JUDGE/EXECUTIVE
(SIGNED) Kathy Smith
COUNTY TREASURER

DATE 1-17-23

DATE 1/16/23

Monday, January 16, 2023

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 01 GENERAL									
014101	REAL PROPERTY	\$380,000.00	\$0.00	\$4,112.99	\$233,209.59	\$97,322.37	\$37,221.29	\$371,866.24	\$8,133.76
014102	TANG.PERS.PROP.	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$641.40	\$641.40	\$358.60
014103	MOTOR VEHICLE	\$100,000.00	\$15,135.85	\$29,492.79	\$30,379.78	\$29,900.93	\$41,129.26	\$130,902.76	(\$15,766.91)
014104	DEL. PROPERTY T	\$20,000.00	\$0.00	\$3,994.80	\$8,146.71	\$3,186.28	\$1,868.56	\$17,196.35	\$2,803.65
014107	UNMINED MINER	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,160.78	\$7,160.78	\$2,839.22
014121	ADVERTISING TA	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
014130	BANK FRANCHISE	\$60,000.00	\$0.00	\$0.00	\$49,579.68	\$0.00	\$0.00	\$49,579.68	\$10,420.32
014134	OCC. TAX COLLE	\$35,000.00	\$0.00	\$0.00	\$34,238.73	\$0.00	\$0.00	\$34,238.73	\$761.27
014135	DEED TAX	\$15,000.00	\$10,395.90	\$8,386.14	\$7,880.73	\$6,586.35	\$3,417.63	\$26,270.85	(\$874.95)
014203	TVA	\$1,230.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,230.00
014204	US TREAS/BUR LAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$172,722.00	\$172,722.00	(\$172,722.00)
014205	NATIONAL FORES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
014302	CLERK EXCESS FE	\$100,000.00	\$45,800.20	\$0.00	\$0.00	\$145,800.20	\$4.34	\$145,804.54	(\$4.34)
014304	SHERIFF EXCESS	\$20,000.00	\$37,085.58	\$0.00	\$0.00	\$57,085.58	\$0.00	\$57,085.58	\$0.00
014401	COMMERCIAL LIC	\$300.00	\$0.00	\$109.25	\$44.65	\$32.77	\$0.00	\$186.67	\$113.33
014417	TELECOMMUNIC	\$20,000.00	\$51,652.13	\$6,842.05	\$2,744.64	\$12,831.83	\$47,776.60	\$70,195.12	\$1,457.01
014501	OMITTED PROP. T	\$2,000.00	\$3,913.60	\$62.75	\$395.60	\$3,498.45	\$0.00	\$3,956.80	\$1,956.80
014503	FEDERAL REIMBU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
014504	FEDERAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
014510	STATE GRANT	\$190,500.00	\$0.00	\$93,264.86	\$0.00	\$0.00	\$60,304.00	\$153,568.86	\$36,931.14
014520	ELECTION EXPEN	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
014521	BOARD OF ASSES	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
014526	MINE PERMIT REF	\$300.00	\$741.67	\$1,041.67	\$0.00	\$0.00	\$0.00	\$1,041.67	\$0.00
014532	SPACE RENTAL	\$249,000.00	\$0.00	\$60,825.00	\$119,775.00	\$1,875.00	\$1,875.00	\$184,350.00	\$64,650.00
014541	DISASTER EMERG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
014543	MISCELLANEOUS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174.32	\$174.32	(\$74.32)

1/16/2023 2:05:24 PM Clay County Treasurer

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
014561	FISCAL COURT FIL	\$20,000.00	\$0.00	\$5,171.00	\$9,596.00	\$4,225.00	\$5,203.00	\$24,195.00	(\$4,195.00)
014608	AMBULANCE SER	\$1,200,000.00	\$664,959.81	\$495,496.52	\$702,698.58	\$477,940.86	\$457,733.28	\$2,133,869.24	(\$268,909.43)
014624	HOME INCARCER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
014680	CHARGES FOR SE	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
014701	VENDING MACHI	\$300.00	\$0.00	\$87.88	\$68.37	\$45.36	\$119.64	\$321.25	(\$21.25)
014709	OTHER RECEIPTS	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
014711	RENTALS & LEAS	\$8,000.00	\$3,042.80	\$2,600.00	\$3,900.00	\$3,200.00	\$3,342.80	\$13,042.80	(\$2,000.00)
014727	REIMBURSEMENT	\$40,000.00	\$7,090.53	\$9,534.36	\$9,800.07	\$17,595.84	\$10,160.26	\$47,090.53	\$0.00
014728	DONATION	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
014731	MISC. REVENUE	\$200.00	\$115,302.45	\$89,936.07	\$2,061.03	\$13.65	\$24,551.60	\$116,562.35	(\$1,059.90)
014733	INSURANCE REIM	\$70,000.00	\$0.00	\$17,460.22	\$17,174.03	\$17,625.89	\$17,912.15	\$70,172.29	(\$172.29)
014799	OTHER RECEIPTS	\$100.00	\$8,841.29	\$3,472.83	\$1,379.28	\$2,044.29	\$710.64	\$7,607.04	\$1,334.25
014806	CHECKING INTER	\$500.00	\$199.50	\$112.98	\$254.84	\$399.74	\$398.21	\$1,165.77	(\$466.27)
014901	PRIOR YEAR CAR	\$153,840.00	\$383,868.59	\$537,529.35	\$0.00	\$0.00	\$0.00	\$537,529.35	\$179.24
014903	ADJUSTMENT TO	\$0.00	\$179.24	\$179.24	\$0.00	\$0.00	\$0.00	\$179.24	\$0.00
014909	TRANSFER OUT	\$0.00	\$0.00	(\$225,000.00)	(\$785,829.20)	(\$264,809.14)	(\$400,000.00)	(\$1,675,638.34)	\$1,675,638.34
014910	TRANSFER IN	\$226,429.00	\$0.00	\$150,000.00	\$1,828,675.25	\$13,460.00	\$0.00	\$1,992,135.25	(\$1,765,706.25)
014911	BORROWED MON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
014913	KIA-LOAN ONLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$2,938,199.00	\$1,348,209.14	\$1,294,912.75	\$2,276,173.36	\$629,861.25	\$494,426.76	\$4,695,374.12	(\$408,965.98)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 02	ROAD								
124205	NATIONAL FORES	\$50,000.00	\$62,280.79	\$0.00	\$0.00	\$0.00	\$118,280.79	\$118,280.79	(\$6,000.00)
124503	FEDERAL REIMBU	\$0.00	\$434,401.00	\$0.00	\$243,341.35	\$191,059.65	\$0.00	\$434,401.00	\$0.00
124506	STATE REIMBURS	\$0.00	\$555,791.31	\$0.00	\$38,934.61	\$30,569.54	\$830,915.33	\$900,419.48	(\$344,628.17)
124510	STATE GRANTS-IC	\$530,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$500,000.00
124513	CRA-EMERGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124514	TRANSPORTATIO	\$210,218.00	\$0.00	\$0.00	\$39,333.75	\$0.00	\$170,884.25	\$210,218.00	\$0.00
124516	TRUCK LICENSE D	\$226,429.00	\$23,232.38	\$249,661.38	\$0.00	\$0.00	\$0.00	\$249,661.38	\$0.00
124517	DRIVERS LICENSE	\$1,200.00	\$1,346.79	\$0.00	\$2,546.79	\$0.00	\$0.00	\$2,546.79	\$0.00
124518	COUNTY ROAD AI	\$1,400,000.00	\$0.00	\$970,699.00	\$0.00	\$409,266.00	\$0.00	\$1,379,965.00	\$20,035.00
124519	MUNICIPAL ROAD	\$60,000.00	\$0.00	\$18,205.70	\$17,737.27	\$17,142.71	\$16,394.44	\$69,480.12	(\$9,480.12)
124526	STRIP MINE PERM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124619	ROAD MAINTENA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124731	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124798	OTHER RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124799	OTHER RECEIPTS	\$0.00	\$4,910.12	\$0.00	\$1,047.20	\$1,931.46	\$5,500.00	\$8,478.66	(\$3,568.54)
124806	CHECKING ACCO	\$1,000.00	\$0.00	\$305.54	\$232.37	\$109.52	\$132.37	\$779.80	\$220.20
124901	PRIOR YEAR CAR	\$20,000.00	\$209,669.01	\$229,669.01	\$0.00	\$0.00	\$0.00	\$229,669.01	\$0.00
124903	ADJUSTMENT TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124909	TRANSFER OUT	(\$226,429.00)	\$0.00	(\$150,000.00)	\$0.00	\$0.00	\$0.00	(\$150,000.00)	(\$76,429.00)
124910	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$146,632.23	\$100,000.00	\$300,000.00	\$546,632.23	(\$546,632.23)
124911	BORROWED MON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$2,272,418.00	\$1,291,631.40	\$1,348,540.63	\$489,805.57	\$750,078.88	\$1,442,107.18	\$4,030,532.26	(\$466,482.86)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 03	JAIL								
034503	FEDERAL REIMBU	\$0.00	\$132,474.00	\$9,702.00	\$65,886.00	\$161,858.92	\$88,667.98	\$326,114.90	(\$193,640.90)
034510	LITTER ABATEME	\$38,791.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,791.00
034533	JAIL OPERATION P	\$68,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,000.00
034534	MEDICAL ALLOT	\$225,000.00	\$0.00	\$96,170.78	\$24,214.98	\$26,676.97	\$0.00	\$147,062.73	\$77,937.27
034535	COURT COST-JAIL	\$3,000.00	\$0.00	\$495.43	\$1,068.10	\$712.94	\$670.23	\$2,946.70	\$53.30
034536	CONTRACT W/O C	\$0.00	\$169,801.80	\$0.00	\$47,615.49	\$78,123.29	\$83,251.33	\$208,990.11	(\$39,188.31)
034537	STATE PRISONER	\$2,200,000.00	\$0.00	\$351,364.77	\$373,113.54	\$411,048.81	\$440,703.08	\$1,576,230.20	\$623,769.80
034538	DUI FEES	\$2,000.00	\$0.00	\$845.65	\$1,132.61	\$941.58	\$0.00	\$2,919.84	(\$919.84)
034559	FICA INCENTIVE P	\$12,000.00	\$1,000.00	\$2,600.00	\$3,000.00	\$5,800.00	\$2,600.00	\$14,000.00	(\$1,000.00)
034567	COURT COST SUP	\$10,000.00	\$0.00	\$1,654.89	\$1,734.86	\$3,357.22	\$0.00	\$6,746.97	\$3,253.03
034569	LOCAL CORRECTI	\$40,000.00	\$1,685.00	\$10,421.25	\$10,421.25	\$10,421.25	\$10,421.25	\$41,685.00	\$0.00
034634	PRISONER REIMB	\$35,000.00	\$152,413.17	\$5,410.18	\$5,550.34	\$18,141.15	\$159,927.77	\$189,029.44	(\$1,616.27)
034702	PHONE COMMISSI	\$50,000.00	\$0.00	\$12,435.93	\$14,552.76	\$13,590.20	\$11,533.49	\$52,112.38	(\$2,112.38)
034727	REIMBURSEMENT	\$410,000.00	\$0.00	\$25,560.22	\$23,160.80	\$18,804.62	\$20,277.25	\$87,802.89	\$322,197.11
034728	DONATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
034731	MISC. REVENUE	\$1,500.00	\$2,010.01	\$73.10	\$783.95	\$2,070.55	\$582.41	\$3,510.01	\$0.00
034733	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
034806	CHECKING ACCO	\$300.00	\$0.00	\$58.33	\$49.07	\$68.90	\$153.07	\$329.37	(\$29.37)
034901	PRIOR YEAR CAR	\$4,232.00	\$29,751.52	\$33,983.52	\$0.00	\$0.00	\$0.00	\$33,983.52	\$0.00
034903	ADJUSTMENT TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
034909	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,460.00)	\$0.00	(\$13,460.00)	\$13,460.00
034910	TRANSFER IN	\$0.00	\$0.00	\$250,000.00	\$473,610.84	\$150,000.00	\$0.00	\$873,610.84	(\$873,610.84)
034911	BORROWED MON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$3,099,823.00	\$489,135.50	\$800,776.05	\$1,045,894.59	\$888,156.40	\$818,787.86	\$3,553,614.90	\$35,343.60

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 04	L.G.E.A.								
344419	WASTE HAULING	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
344527	COAL SEVERANC	\$50,000.00	\$68,820.64	\$19,958.26	\$0.00	\$34,551.26	\$64,311.12	\$118,820.64	\$0.00
344529	MINERAL SEVERA	\$100,000.00	\$118,155.86	\$61,409.17	\$64,956.17	\$91,790.52	\$0.00	\$218,155.86	\$0.00
344731	MISC REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
344806	CHECKING ACCO	\$150.00	\$0.00	\$26.89	\$46.92	\$21.67	\$112.29	\$207.77	(\$57.77)
344901	PRIOR YEAR CAR	\$0.00	\$57,584.07	\$57,584.07	\$0.00	\$0.00	\$0.00	\$57,584.07	\$0.00
344903	ADJUSTMENT TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
344909	TRANSFER OUT	(\$81,450.00)	\$0.00	(\$25,000.00)	(\$50,000.00)	(\$50,000.00)	\$0.00	(\$125,000.00)	\$43,550.00
344910	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
344911	BORROWED MON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$68,800.00	\$244,560.57	\$113,978.39	\$15,003.09	\$76,363.45	\$64,423.41	\$269,768.34	\$43,592.23

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 12	FOREST FIRE								
124112	FIRE PROTECTIO	\$5,000.00	\$0.00	\$40.45	\$2,412.81	\$2,387.62	\$190.72	\$5,031.60	(\$31.60)
124901	PRIOR YEAR CAR	\$0.00	\$115.09	\$115.09	\$0.00	\$0.00	\$0.00	\$115.09	\$0.00
124909	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124910	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124911	BORROWED MON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$5,000.00	\$115.09	\$155.54	\$2,412.81	\$2,387.62	\$190.72	\$5,146.69	(\$31.60)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 23 OCCUP TAX									
234134	TAX ADMINISTRA	\$1,800,000.00	\$0.00	\$450,986.13	\$446,538.48	\$546,024.49	\$558,015.44	\$2,001,564.54	(\$201,564.54)
234503	FEDERAL REIMBU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234543	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234731	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234799	OTHER RECEIPTS	\$200.00	\$0.00	\$108.25	\$0.00	\$0.00	\$0.00	\$108.25	\$91.75
234806	CHECKING ACCO	\$1,000.00	\$0.00	\$103.45	\$77.82	\$95.29	\$157.14	\$433.70	\$566.30
234901	PRIOR YEAR CAR	\$100,350.00	\$59,537.09	\$159,887.09	\$0.00	\$0.00	\$0.00	\$159,887.09	\$0.00
234903	ADJUSTMENT TO	\$0.00	\$21.67	\$21.67	\$0.00	\$0.00	\$0.00	\$21.67	\$0.00
234909	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234910	TRANSFER IN	\$81,450.00	\$0.00	\$0.00	\$215,586.13	\$50,000.00	\$100,000.00	\$365,586.13	(\$284,136.13)
234911	BORROWED MON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$1,983,000.00	\$59,558.76	\$611,106.59	\$662,202.43	\$596,119.78	\$658,172.58	\$2,527,601.38	(\$485,042.62)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 75 SPECIAL DOCUMENT STORAGE FEES									
754302	EXCESS FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,959.72	\$9,959.72	(\$9,959.72)
754731	DOCUMENT STOR	\$9,952.72	\$9,959.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,912.44
		\$9,952.72	\$9,959.72	\$0.00	\$0.00	\$0.00	\$9,959.72	\$9,959.72	\$9,952.72

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 79	SPECIAL WATER LINE EXTENSION								
794510	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
794727	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
794731	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
794806	CHICKENING ACCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
794901	PRIOR YEAR CAR	\$6,600.00	\$4,395.45	\$10,995.45	\$0.00	\$0.00	\$0.00	\$10,995.45	\$0.00
794910	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
795220	WATER LINE SYST	\$172,091.00	\$53,949.40	\$24,117.00	\$201,923.40	\$0.00	\$20,892.35	\$246,932.75	(\$20,892.35)
795670	REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$178,691.00	\$58,344.85	\$35,112.45	\$201,923.40	\$0.00	\$20,892.35	\$257,928.20	(\$20,892.35)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 84	SPECIAL FUND ARPA OF 2021								
844504	FEDERAL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,932,768.00	\$1,932,768.00	(\$1,932,768.00)
844799	OTHER RECEIPTS	\$0.00	\$0.00	\$2.00	\$0.00	\$109.44	\$0.00	\$111.44	(\$111.44)
844901	PRIOR YEAR CAR	\$0.00	\$1,932,766.00	\$1,932,766.00	\$0.00	\$0.00	\$0.00	\$1,932,766.00	\$0.00
844909	TRANSFER OUT	\$0.00	\$0.00	\$0.00	(\$1,828,675.25)	\$0.00	\$0.00	(\$1,828,675.25)	\$1,828,675.25
844910	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$14,809.14	\$0.00	\$14,809.14	(\$14,809.14)
		\$0.00	\$1,932,766.00	\$1,932,768.00	(\$1,828,675.25)	\$14,918.58	\$1,932,768.00	\$2,051,779.33	(\$119,013.33)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 95 SPECIAL RESERVE									
954802	CD INTEREST	\$1,000.00	\$0.00	\$131.51	\$130.11	\$128.72	\$131.61	\$521.95	\$478.05
954806	CHECKING ACCO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
954901	PRIOR YEAR CAR	\$521,726.00	(\$17.71)	\$521,708.29	\$0.00	\$0.00	\$0.00	\$521,708.29	\$0.00
954909	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
954910	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$522,726.00	(\$17.71)	\$521,839.80	\$130.11	\$128.72	\$131.61	\$522,230.24	\$478.05

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Fund Receipts Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCT CODE	DESC	ORIGINAL BUDGET EST	AMENDMENT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL RECEIPTS	UNDER/(OVER) BUDGET
Fund # 99	DEBT SERVICES								
994616	WATER SYSTEM	\$164,600.00	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$28,000.00	\$70,000.00	\$94,600.00
		\$164,600.00	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$28,000.00	\$70,000.00	\$94,600.00
Grand Total:		\$11,243,209.72	\$5,434,263.32	\$6,673,190.20	\$2,878,870.11	\$2,972,014.68	\$5,469,860.19	\$17,993,935.18	(\$1,316,462.14)

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 01	GENERAL							
0150005480	GENERAL GOV'T SPECIAL P	\$4,500.00	\$0.00	\$27,024.75	\$31,524.75	\$26,915.33	\$4,609.42	85.38
0150011010	JUDGE/EXECUTIVE SALAR	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$101,679.52	(\$1,679.52)	101.68
0150011040	FINANCE OFFICER WAGES	\$42,000.00	\$0.00	\$6,040.00	\$48,040.00	\$53,060.30	(\$5,020.30)	110.45
0150011070	COMMUNICATIONS DIRECT	\$19,300.00	\$0.00	\$6,040.00	\$25,340.00	\$25,333.52	\$6.48	99.97
0150011270	ACCOUNTANT	\$10,000.00	\$0.00	\$1,040.00	\$11,040.00	\$8,710.10	\$2,329.90	78.90
0150011650	CO JUDGE SECRETARY	\$24,000.00	\$0.00	\$31,040.00	\$55,040.00	\$36,310.55	\$18,729.45	65.97
0150012120	JUDGE/EXECUTIVE-TRAINI	\$4,500.00	\$0.00	\$200.00	\$4,700.00	\$4,679.08	\$20.92	99.55
0150013020	ADVERTISING	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$5,928.90	\$4,071.10	59.29
0150013320	LEGAL FEES	\$2,000.00	\$0.00	\$2,500.00	\$4,500.00	\$4,800.00	(\$300.00)	106.67
0150014450	OFFICE SUPPLIES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$5,135.08	\$864.92	85.58
0150015010	AREA DEVELOPMENT DIST	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$6,547.00	\$453.00	93.53
0150015310	BOND	\$150.00	\$0.00	\$1,100.00	\$1,250.00	\$1,247.06	\$2.94	99.76
0150015480	SPECIAL PROJECT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00
0150015630	POSTAGE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,245.79	(\$245.79)	124.58
0150015660	REIMBURSEMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0150015670	REFUNDS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0150015690	REGISTRATION-CONFEREN	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$9,230.12	\$769.88	92.30
0150015730	TELEPHONE	\$6,400.00	\$0.00	\$0.00	\$6,400.00	\$6,943.13	(\$543.13)	108.49
0150015990	MISCELLANEOUS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$117.50	\$882.50	11.75
0150051010	CO ATTORNEY SALARY	\$36,600.00	\$0.00	\$1,041.00	\$37,641.00	\$36,540.54	\$1,100.46	97.08
0150051850	CO ATTORNEY OTHER SAL	\$24,000.00	\$0.00	\$12,080.00	\$36,080.00	\$36,080.08	(\$0.08)	100.00
0150054450	OFFICE SUPPLIES	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	100.00
0150055510	DUES	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,250.00	\$250.00	83.33
0150055630	POSTAGE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,081.85	(\$81.85)	108.19
0150055730	TELEPHONE	\$3,400.00	\$0.00	\$0.00	\$3,400.00	\$3,871.13	(\$471.13)	113.86
0150055740	TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0150055990	MISCELLANEOUS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$982.05	\$17.95	98.21
0150101590	COUNTY CLERK EMPLOYE	\$0.00	\$0.00	\$31,365.88	\$31,365.88	\$31,365.88	\$0.00	100.00
0150103680	TAX BILL PREPARATION	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$3,264.15	\$235.85	93.26

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
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Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
0150105310	BOND	\$550.00	\$0.00	\$0.00	\$550.00	\$356.30	\$193.70	64.78
0150105390	LEGAL NOTICE RECORDING	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00
0150105730	TELEPHONE	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$5,731.31	\$2,268.69	71.64
0150151590	EMPLOYEE WAGE	\$240,000.00	\$0.00	\$99,722.75	\$339,722.75	\$354,246.15	(\$14,523.40)	104.28
0150153020	ADVERTISING OF TAX	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$9,670.50	\$3,329.50	74.39
0150153280	HOSPITAL SERVICES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0150153480	SHERIFF'S OFFICE PROGRA	\$5,000.00	\$0.00	\$5,000.00	\$10,000.00	\$10,376.22	(\$376.22)	103.76
0150154430	VEHICLE PARTS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0150154450	OFFICE SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	\$423.47	\$76.53	84.69
0150155310	BOND	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$3,196.52	\$303.48	91.33
0150155630	POSTAGE	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$3,471.96	\$3,528.04	49.60
0150155730	TELEPHONE	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$6,603.88	\$396.12	94.34
0150155990	MISCELLANEOUS	\$500.00	\$0.00	\$0.00	\$500.00	\$1,602.46	(\$1,102.46)	320.49
0150201010	CORONER SALARY	\$7,800.00	\$0.00	\$3,041.00	\$10,841.00	\$13,200.48	(\$2,359.48)	121.76
0150201050	CORONER ASSISTANT	\$7,000.00	\$0.00	\$2,082.00	\$9,082.00	\$8,680.08	\$401.92	95.57
0150203080	AUTOPSY SERVICE	\$5,000.00	\$0.00	\$1,500.00	\$6,500.00	\$6,560.00	(\$60.00)	100.92
0150204450	CORONERS OFFICE SUPPLIE	\$5,000.00	\$0.00	\$1,000.00	\$6,000.00	\$7,417.24	(\$1,417.24)	123.62
0150205660	REIMBURSEMENT	\$100.00	\$0.00	\$1,500.00	\$1,600.00	\$760.64	\$839.36	47.54
0150205990	MISCELLANEOUS	\$500.00	\$0.00	\$500.00	\$1,000.00	\$903.09	\$96.91	90.31
0150251010	MAGISTRATES SALARIES	\$105,000.00	\$0.00	\$0.00	\$105,000.00	\$99,880.39	\$5,119.61	95.12
0150251670	FISCAL COURT CLERK	\$6,300.00	\$0.00	\$0.00	\$6,300.00	\$6,282.60	\$17.40	99.72
0150252120	TRAINING-FRINGE BENEFIT	\$21,865.00	\$0.00	\$0.00	\$21,865.00	\$17,334.96	\$4,530.04	79.28
0150303670	PVA STATUTORY CONTRIB	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$24,993.00	\$7.00	99.97
0150351990	BD OF ASSESSMENT-APPEA	\$400.00	\$0.00	\$0.00	\$400.00	\$400.00	\$0.00	100.00
0150401020	TREASURER SALARY	\$60,000.00	\$0.00	\$6,040.00	\$66,040.00	\$80,232.87	(\$14,192.87)	121.49
0150404450	OFFICE SUPPLIES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$4,219.37	(\$1,219.37)	140.65
0150405310	BOND	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	0.00
0150471420	TAX ADMINISTRATOR SAL	\$38,000.00	\$0.00	\$6,041.00	\$44,041.00	\$43,278.56	\$762.44	98.27
0150471650	SECRETARY SALARY	\$15,100.00	\$0.00	\$6,040.00	\$21,140.00	\$22,862.02	(\$1,722.02)	108.15
0150473320	LEGAL FEES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0150474450	OFFICE SUPPLIES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
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Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
0150475310	BOND	\$400.00	\$0.00	\$0.00	\$400.00	\$346.12	\$53.88	86.53
0150475630	POSTAGE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$290.00	\$1,210.00	19.33
0150475670	REFUNDS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,769.53	\$230.47	88.48
0150475730	TELEPHONE	\$500.00	\$0.00	\$0.00	\$500.00	\$376.59	\$123.41	75.32
0150601010	LAW LIBRARIAN SALARY	\$750.00	\$0.00	\$1,041.00	\$1,791.00	\$1,790.04	\$0.96	99.95
0150651920	ELECTION OFFICERS	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,005.00	(\$5.00)	100.05
0150651930	ELECTION COMMISSIONER	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
0150653020	ADVERTISING	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$28,176.25	(\$24,176.25)	704.41
0150654410	ELECTION MACHINERY & E	\$177,000.00	\$0.00	\$0.00	\$177,000.00	\$143,541.67	\$33,458.33	81.10
0150654450	OFFICE SUPPLIES	\$20,000.00	\$0.00	\$15,000.00	\$35,000.00	\$7,897.50	\$27,102.50	22.56
0150654990	MISCELLANEOUS	\$500.00	\$0.00	\$0.00	\$500.00	\$80.00	\$420.00	16.00
0150655730	TELEPHONE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0150655780	UTILITIES	\$200.00	\$0.00	\$0.00	\$200.00	\$110.13	\$89.87	55.07
0150751070	ECONOMIC DEVELOPMENT	\$52,520.00	\$0.00	\$12,082.00	\$64,602.00	\$64,724.00	(\$122.00)	100.19
0150765480	COMMUNITY DEVELOPME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0150801750	CUSTODIAL WAGES	\$43,700.00	\$0.00	\$17,080.00	\$60,780.00	\$54,499.46	\$6,280.54	89.67
0150803640	COURTHOUSE/RENTAL OFF	\$9,600.00	\$0.00	\$0.00	\$9,600.00	\$9,600.00	\$0.00	100.00
0150804060	BUILDING MAINTENANCE S	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$7,734.52	\$265.48	96.68
0150804110	CUSTODIAL SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$3,835.60	\$1,164.40	76.71
0150805780	UTILITIES	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$36,485.55	(\$6,485.55)	121.62
0150811750	AOC-CUSTODIAL WAGES	\$65,000.00	\$0.00	\$13,120.00	\$78,120.00	\$75,037.17	\$3,082.83	96.05
0150812100	LIABILITY INSURANCE	\$18,764.00	\$0.00	\$0.00	\$18,764.00	\$18,764.00	\$0.00	100.00
0150814060	BUILDING MAINTENANCE	\$50,000.00	\$0.00	\$15,000.00	\$65,000.00	\$69,109.16	(\$4,109.16)	106.32
0150814110	CUSTODIAL SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$3,334.88	\$1,665.12	66.70
0150815730	AOC/TELEPHONE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$3,016.32	\$983.68	75.41
0150815780	UTILITIES	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$71,698.07	\$3,301.93	95.60
0150851750	OTHER CO PROPERTIES/CU	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$3,800.00	\$1,200.00	76.00
0150854060	OTHER CO PROP SUPPLIES	\$10,000.00	\$0.00	\$14,000.00	\$24,000.00	\$21,250.93	\$2,749.07	88.55
0150855670	OTHER CO PROPERTIES/RE	\$500.00	\$0.00	\$0.00	\$500.00	\$258.29	\$241.71	51.66
0150855730	TELEPHONE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,529.18	\$470.82	76.46
0150855780	OTHER/ UTILITIES	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$13,143.08	\$856.92	93.88

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
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Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
0150855990	OTHER CO PROPERTIES MIS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0151025990	JUVENILES/MISCELLANEO	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0151357390	DES OTHER EQUIPMENT	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$13,340.76	\$1,659.24	88.94
0151405500	AMB MEDICAL SUPPLIES	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$51,150.32	\$148,849.68	25.58
0151407230	AMBULANCE SERVICE VEH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0151505130	FOREST SERVICE PROTECTI	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$416.00	\$2,084.00	16.64
0154014670	PARK RECREATION SUPPLI	\$13,500.00	\$0.00	\$5,000.00	\$18,500.00	\$8,349.92	\$10,150.08	45.13
0154017150	PARKS/LAND	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	100.00
0154255090	COUNTY FAIR	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	100.00
0154305480	SPECIAL PROJECT CLEAN U	\$25,000.00	\$0.00	\$20,300.00	\$45,300.00	\$42,445.42	\$2,854.58	93.70
		\$1,584,699.00	\$0.00	\$582,061.38	\$2,166,760.38	\$1,920,108.19	\$246,652.19	
0177006020	LEASE CONSTRUCTION PRI	\$0.00	\$0.00	\$520,000.00	\$520,000.00	\$520,000.00	\$0.00	100.00
		\$0.00	\$0.00	\$520,000.00	\$520,000.00	\$520,000.00	\$0.00	
0191001770	MAINTENANCE & GROUND	\$2,000.00	\$0.00	\$5,000.00	\$7,000.00	\$700.00	\$6,300.00	10.00
0191003070	AUDIT	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$56,891.49	(\$6,891.49)	113.78
0191005030	BANK CHARGES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0191005210	LIABILITY INSURANCE	\$130,000.00	\$0.00	\$9,400.00	\$139,400.00	\$139,390.24	\$9.76	99.99
0191005510	MEMBERSHIP DUES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$3,700.00	(\$700.00)	123.33
0191005990	GENERAL SERVICE MISCEL	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0192009990	RESERVE FOR TRANSFERS	\$0.00	\$1,344,028.21	(\$290,734.00)	\$1,053,294.21	\$0.00	\$1,053,294.21	0.00
0193009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0194002010	FICA	\$92,000.00	\$0.00	\$14,132.49	\$106,132.49	\$107,963.58	(\$1,831.09)	101.73
0194002020	RETIREMENT	\$400,000.00	\$0.00	\$71,430.88	\$471,430.88	\$542,112.63	(\$70,681.75)	114.99
0194002030	EMPLOYEE INSURANCE	\$436,000.00	\$0.00	\$0.00	\$436,000.00	\$482,782.27	(\$46,782.27)	110.73
0194002060	DELTA DENTAL INSURANC	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$13,480.61	\$1,519.39	89.87
0194002080	UNEMPLOYMENT INSURAN	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$10,407.90	\$17,592.10	37.17
0194002090	WORKERS COMPENSATION	\$174,000.00	\$0.00	\$8,250.00	\$182,250.00	\$182,240.00	\$10.00	99.99
0194002110	MEDICARE	\$22,000.00	\$0.00	\$3,305.30	\$25,305.30	\$36,275.17	(\$10,969.87)	143.35

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
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Appropriation Condition Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
		\$1,353,500.00	\$1,344,028.21	(\$179,215.33)	\$2,518,312.88	\$1,575,943.89	\$942,368.99	
Fund Total		\$2,938,199.00	\$1,344,028.21	\$922,846.05	\$5,205,073.26	\$4,016,052.08	\$1,189,021.18	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 02	ROAD							
0250252100	MAGISTRATES EXPENSE AL	\$21,600.00	\$0.00	\$0.00	\$21,600.00	\$22,627.50	(\$1,027.50)	104.76
		\$21,600.00	\$0.00	\$0.00	\$21,600.00	\$22,627.50	(\$1,027.50)	
0261031020	ROAD SUPERVISOR WAGES	\$52,000.00	\$0.00	\$6,040.00	\$58,040.00	\$52,202.81	\$5,837.19	89.94
0261034450	OFFICE SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,078.63	(\$78.63)	103.93
0261035990	MISCELLANEOUS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$235.37	\$764.63	23.54
0261051430	ROAD MAINT SALARIES	\$560,000.00	\$0.00	\$129,939.25	\$689,939.25	\$771,176.05	(\$81,236.80)	111.77
0261053120	BRIDGE CONSTRUCTION	\$50,000.00	\$0.00	(\$50,000.00)	\$0.00	\$0.00	\$0.00	0.00
0261054050	ASPHALT	\$705,015.00	\$0.00	\$0.00	\$705,015.00	\$418,095.86	\$286,919.14	59.30
0261054060	SUPPLIES & MATERIALS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$2,727.63	\$2,272.37	54.55
0261054070	CONCRETE	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$686.00	\$19,314.00	3.43
0261054090	GRAVEL	\$100,000.00	\$0.00	\$190,000.00	\$290,000.00	\$385,914.56	(\$95,914.56)	133.07
0261054460	EQUIPMENT & SUPPLIES (H	\$30,000.00	\$0.00	(\$30,000.00)	\$0.00	\$0.00	\$0.00	0.00
0261054470	ROAD MATERIALS	\$200,000.00	\$0.00	\$482,000.00	\$682,000.00	\$1,183,994.10	(\$501,994.10)	173.61
0261054550	PETROLEUM PRODUCTS	\$75,000.00	\$0.00	\$35,000.00	\$110,000.00	\$155,264.33	(\$45,264.33)	141.15
0261054570	PIPE	\$20,000.00	\$0.00	\$10,000.00	\$30,000.00	\$39,729.28	(\$9,729.28)	132.43
0261054710	SALT	\$30,000.00	\$0.00	(\$30,000.00)	\$0.00	\$0.00	\$0.00	0.00
0261054790	TIRES & TUBES	\$10,000.00	\$0.00	\$3,000.00	\$13,000.00	\$11,751.89	\$1,248.11	90.40
0261054830	WOOD PRODUCTS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00
0261055660	REIMBURSEMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
0261055730	TELEPHONE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$4,690.36	(\$690.36)	117.26
0261055780	UTILITIES	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$14,169.96	\$830.04	94.47
0261055990	MISCELLANEOUS	\$500.00	\$0.00	\$0.00	\$500.00	\$162.24	\$337.76	32.45
0261057030	COMMUNICATION EQUIPM	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
0261057230	MOTOR VEHICLE	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$39,062.92	(\$9,062.92)	130.21
0261074470	EMERGENCY MONEY-CRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$1,887,015.00	\$0.00	\$775,979.25	\$2,662,994.25	\$3,081,941.99	(\$418,947.74)	

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
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Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
0291005030	BANK CHARGES	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	0.00
0292009990	RESERVE FOR TRANSFER	\$2,403.00	\$1,289,699.94	(\$498,410.00)	\$793,692.94	\$0.00	\$793,692.94	0.00
0293009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0294002010	FICA	\$30,000.00	\$0.00	\$48,434.23	\$78,434.23	\$74,188.37	\$4,245.86	94.59
0294002020	RETIREMENT	\$150,000.00	\$0.00	\$36,649.13	\$186,649.13	\$212,040.30	(\$25,391.17)	113.60
0294002030	EMPLOYEE INSURANCE	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$179,326.22	(\$29,326.22)	119.55
0294002110	MEDICARE	\$6,000.00	\$0.00	\$3,979.62	\$9,979.62	\$12,201.21	(\$2,221.59)	122.26
0295009020	FOREST RECEIPTS-SCHOOL	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$59,140.40	(\$34,140.40)	236.56
		\$363,803.00	\$1,289,699.94	(\$409,347.02)	\$1,244,155.92	\$536,896.50	\$707,259.42	
Fund Total		\$2,272,418.00	\$1,289,699.94	\$366,632.23	\$3,928,750.17	\$3,641,465.99	\$287,284.18	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
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Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 03	JAIL							
0351011010	JAILER SALARY	\$98,352.00	\$0.00	\$0.00	\$98,352.00	\$101,847.47	(\$3,495.47)	103.55
0351011030	DEPUTY-MATRON WAGES	\$818,000.00	\$0.00	\$215,254.25	\$1,033,254.25	\$1,058,084.00	(\$24,829.75)	102.40
0351011070	DIRECTOR WAGES	\$38,500.00	\$0.00	\$6,040.00	\$44,540.00	\$45,234.20	(\$694.20)	101.56
0351011370	MEDICAL PERSONNEL	\$48,000.00	\$0.00	\$7,342.75	\$55,342.75	\$62,707.38	(\$7,364.63)	113.31
0351011730	COOKS WAGES	\$60,000.00	\$0.00	\$11,040.00	\$71,040.00	\$69,862.39	\$1,177.61	98.34
0351012120	FRINGE BENEFIT TRAINING	\$4,500.00	\$0.00	\$200.00	\$4,700.00	\$4,679.08	\$20.92	99.55
0351013140	CONTRACT W/O AGENCIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0351013340	BUILDING MAINTENANCE	\$54,000.00	\$0.00	\$0.00	\$54,000.00	\$50,614.75	\$3,385.25	93.73
0351013360	EQUIPMENT MAINTENANCE	\$24,000.00	\$0.00	\$30,000.00	\$54,000.00	\$60,688.44	(\$6,688.44)	112.39
0351013460	PEST CONTROL	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$480.00	\$1,320.00	26.67
0351014110	CUSTODIAL SUPPLIES	\$35,000.00	\$0.00	\$5,000.00	\$40,000.00	\$43,892.09	(\$3,892.09)	109.73
0351014250	FOOD	\$300,000.00	\$0.00	\$50,000.00	\$350,000.00	\$450,155.75	(\$100,155.75)	128.62
0351014370	LINENS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0351014450	OFFICE SUPPLIES	\$15,000.00	\$0.00	\$5,500.00	\$20,500.00	\$21,961.75	(\$1,461.75)	107.13
0351014460	EQUIPMENT & SUPPLIES K-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0351014530	PERSONAL HYGIENE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00
0351014650	PRISONER CLOTHING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
0351014810	UNIFORMS	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,585.47	\$1,414.53	52.85
0351015490	MEDICAL SERVICES	\$190,000.00	\$0.00	\$0.00	\$190,000.00	\$216,099.67	(\$26,099.67)	113.74
0351015660	REIMBURSEMENT	\$0.00	\$0.00	\$100.00	\$100.00	\$10.01	\$89.99	10.01
0351015690	REGISTRATION-CONFERN	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,077.80	(\$77.80)	101.56
0351015730	TELEPHONE	\$20,000.00	\$0.00	\$1,000.00	\$21,000.00	\$26,017.92	(\$5,017.92)	123.89
0351015780	UTILITIES	\$110,000.00	\$0.00	\$50,000.00	\$160,000.00	\$193,956.59	(\$33,956.59)	121.22
0351015950	EDUCATION PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0351015990	MISCELLANEOUS	\$100.00	\$0.00	\$0.00	\$100.00	\$311.30	(\$211.30)	311.30
0351017230	VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$1,829,752.00	\$0.00	\$381,477.00	\$2,211,229.00	\$2,413,266.06	(\$202,037.06)	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
0377006020	LEASE/JAIL CONSTRUCTIO	\$535,000.00	\$0.00	\$0.00	\$535,000.00	\$104,458.33	\$430,541.67	19.52
0377006060	LEASE/JAIL CONSTRUCTIO	\$14,271.00	\$0.00	\$0.00	\$14,271.00	\$9,812.50	\$4,458.50	68.76
		\$549,271.00	\$0.00	\$0.00	\$549,271.00	\$114,270.83	\$435,000.17	
0391005030	BANK CHARGES	\$300.00	\$0.00	\$0.00	\$300.00	\$163.03	\$136.97	54.34
0391005210	INSURANCE-LIABILITY & IN	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00	100.00
0391005510	MEMBERSHIP DUES	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00
0392009990	RESERVE FOR TRANSFER	\$0.00	\$470,772.95	(\$181,156.00)	\$289,616.95	\$0.00	\$289,616.95	0.00
0393009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
0394002010	FICA	\$65,000.00	\$0.00	\$44,925.17	\$109,925.17	\$107,042.22	\$2,882.95	97.38
0394002020	RETIREMENT	\$247,000.00	\$0.00	\$64,874.15	\$311,874.15	\$305,215.45	\$6,658.70	97.86
0394002030	EMPLOYEE INSURANCE	\$257,000.00	\$0.00	\$0.00	\$257,000.00	\$299,781.19	(\$42,781.19)	116.65
0394002090	WORKERS COMPENSATION	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$0.00	100.00
0394002110	MEDICARE	\$15,000.00	\$0.00	\$13,490.52	\$28,490.52	\$19,461.08	\$9,029.44	68.31
		\$720,800.00	\$470,772.95	(\$57,866.16)	\$1,133,706.79	\$866,662.97	\$267,043.82	
Fund Total		\$3,099,823.00	\$470,772.95	\$323,610.84	\$3,894,206.79	\$3,394,199.86	\$500,006.93	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 04	L.G.E.A							
0451205660	CO FIRE DEPARTMENTS-RE	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$28,000.00	\$7,000.00	80.00
0451759030	MANDATED PROGRAM SUP	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$2,716.00	\$784.00	77.60
		\$38,500.00	\$0.00	\$0.00	\$38,500.00	\$30,716.00	\$7,784.00	
0461054090	GRAVEL	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00
0461054470	ROAD MATERIALS	\$10,000.00	\$0.00	\$40,000.00	\$50,000.00	\$59,789.34	(\$9,789.34)	119.58
		\$30,000.00	\$0.00	\$40,000.00	\$70,000.00	\$59,789.34	\$10,210.66	
0491005030	BANK CHARGES	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00
0492009990	RESERVE FOR TRANSFERS	\$0.00	\$244,560.57	(\$40,000.00)	\$204,560.57	\$0.00	\$204,560.57	0.00
0493009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$300.00	\$244,560.57	(\$40,000.00)	\$204,860.57	\$0.00	\$204,860.57	
Fund Total		\$68,800.00	\$244,560.57	\$0.00	\$313,360.57	\$90,505.34	\$222,855.23	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 12	FOREST FIRE							
1251505130	FOREST FIRE PROTECTION/	\$5,000.00	\$115.09	\$0.00	\$5,115.09	\$5,000.00	\$115.09	97.75
		\$5,000.00	\$115.09	\$0.00	\$5,115.09	\$5,000.00	\$115.09	
1292009990	RESERVE FOR TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Total		\$5,000.00	\$115.09	\$0.00	\$5,115.09	\$5,000.00	\$115.09	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 23	OCCUP TAX							
2350631850	COURT REPORTER WAGES	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00
2350755660	CHAMBER OF COMMERCE-	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	0.00
2351351050	DES ASSISTANT	\$7,400.00	\$0.00	\$6,041.00	\$13,441.00	\$13,348.16	\$92.84	99.31
2351351070	DES MANAGER SALARY	\$24,500.00	\$0.00	\$16,641.00	\$41,141.00	\$37,750.10	\$3,390.90	91.76
2351354450	DES OFFICE SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$232.36	\$767.64	23.24
2351401370	AMBULANCE WAGES	\$874,000.00	\$0.00	\$158,048.00	\$1,032,048.00	\$1,091,305.72	(\$59,257.72)	105.74
2351403010	ACCOUNTING SERVICE	\$90,000.00	\$0.00	\$43,000.00	\$133,000.00	\$166,799.55	(\$33,799.55)	125.41
2351403300	LAUNDRY SERVICE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,099.16	(\$99.16)	101.98
2351404060	BUILDING/MAINTENANCE S	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$8,828.08	\$1,171.92	88.28
2351404430	MOTOR VEHICLE PARTS	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$40,386.41	\$9,613.59	80.77
2351404450	OFFICE SUPPLIES	\$5,000.00	\$0.00	\$8,000.00	\$13,000.00	\$14,285.68	(\$1,285.68)	109.89
2351404550	PETROLEUM PRODUCTS	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$64,944.72	(\$14,944.72)	129.89
2351404790	TIRES & TUBES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$4,134.97	\$865.03	82.70
2351404810	UNIFORMS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,312.24	\$3,687.76	26.24
2351405480	SPECIAL PROJECT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
2351405500	MEDICAL SUPPLIES	\$95,000.00	\$0.00	\$0.00	\$95,000.00	\$119,732.70	(\$24,732.70)	126.03
2351405630	POSTAGE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$555.40	\$444.60	55.54
2351405660	REIMBURSEMENT	\$500.00	\$0.00	\$300.00	\$800.00	\$1,478.39	(\$678.39)	184.80
2351405670	REFUND	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$155.73	\$1,844.27	7.79
2351405730	TELEPHONE	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$6,282.50	\$217.50	96.65
2351405740	TRAINING	\$500.00	\$0.00	\$500.00	\$1,000.00	\$515.00	\$485.00	51.50
2351405780	UTILITIES	\$17,000.00	\$0.00	\$0.00	\$17,000.00	\$17,797.26	(\$797.26)	104.69
2351405990	MISCELLANEOUS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$45.00	\$955.00	4.50
2351407030	COMMUNICATION EQUIPM	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$572.54	\$4,427.46	11.45
2352051020	DOG WARDEN SALARY	\$28,000.00	\$0.00	\$5,000.00	\$33,000.00	\$16,891.25	\$16,108.75	51.19
2352051050	DOG WARDEN ASSIST WAG	\$30,000.00	\$0.00	\$1,040.00	\$31,040.00	\$12,148.82	\$18,891.18	39.14
2352053850	VETERINARIAN SERVICE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00
2352054020	KENNEL SUPPLIES & EQUI	\$45,000.00	\$0.00	\$0.00	\$45,000.00	\$40,751.06	\$4,248.94	90.56
2352054430	DOG WARDEN MOTOR VEH	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,159.46	\$1,340.54	46.38

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CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
2352054450	DOG WARDEN OFFICE SUPP	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$69.95	\$930.05	7.00
2352054810	DOG WARDEN UNIFORMS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00
2352055730	DOG WARDEN TELEPHONE	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$1,013.22	\$186.78	84.44
2352055780	UTILITIES	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$4,011.62	(\$11.62)	100.29
2352055990	MISCELLANEOUS	\$500.00	\$0.00	\$0.00	\$500.00	\$266.35	\$233.65	53.27
2352121020	SOLID WASTE COORDINAT	\$28,000.00	\$0.00	\$11,040.00	\$39,040.00	\$44,474.26	(\$5,434.26)	113.92
2352121050	SOLID WASTE DIRECTOR A	\$22,000.00	\$0.00	\$6,040.00	\$28,040.00	\$26,612.75	\$1,427.25	94.91
2352124450	OFFICE SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	\$569.49	(\$69.49)	113.90
2352125990	MISCELLANEOUS	\$500.00	\$0.00	\$1,000.00	\$1,500.00	\$2,075.11	(\$575.11)	138.34
2353053480	SR CITIZENS/MANCHESTER	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	100.00
		\$1,431,600.00	\$0.00	\$256,650.00	\$1,688,250.00	\$1,753,605.01	(\$65,355.01)	
2391005030	BANK CHARGES	\$400.00	\$0.00	\$0.00	\$400.00	\$385.88	\$14.12	96.47
2391005290	LIABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2392009990	RESERVE FOR TRANSFER	\$0.00	\$59,558.76	(\$71,202.01)	(\$11,643.25)	\$0.00	(\$11,643.25)	0.00
2393009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2394002010	FICA	\$50,000.00	\$0.00	\$16,672.42	\$66,672.42	\$80,300.98	(\$13,628.56)	120.44
2394002020	RETIREMENT	\$247,000.00	\$0.00	\$50,735.28	\$297,735.28	\$203,897.47	\$93,837.81	68.48
2394002030	EMPLOYEE INSURANCE	\$240,000.00	\$0.00	(\$40,000.00)	\$200,000.00	\$278,352.85	(\$78,352.85)	139.18
2394002110	MEDICARE	\$14,000.00	\$0.00	\$2,730.44	\$16,730.44	\$17,770.90	(\$1,040.46)	106.22
		\$551,400.00	\$59,558.76	(\$41,063.87)	\$569,894.89	\$580,708.08	(\$10,813.19)	
Fund Total		\$1,983,000.00	\$59,558.76	\$215,586.13	\$2,258,144.89	\$2,334,313.09	(\$76,168.20)	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report		Clay County Treasurer						
		Ending Date: 30-Jun-22						
ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 75	SPECIAL DOCUMENT STORAGE FEES							
7551054450	CLERK-DEED ROOM OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7592009990	DOCUMENT STORAGE FEE	\$9,959.72	\$9,959.72	\$0.00	\$19,919.44	\$0.00	\$19,919.44	0.00
		\$9,959.72	\$9,959.72	\$0.00	\$19,919.44	\$0.00	\$19,919.44	
Fund Total		\$9,959.72	\$9,959.72	\$0.00	\$19,919.44	\$0.00	\$19,919.44	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 79	SPECIAL WATER LINE EXTENSION							
7952205790	WATER LINE EXTENSION	\$178,691.00	\$58,344.85	\$0.00	\$237,035.85	\$246,932.75	(\$9,896.90)	104.18
		\$178,691.00	\$58,344.85	\$0.00	\$237,035.85	\$246,932.75	(\$9,896.90)	
7992009990	RESERVE FOR TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Total		\$178,691.00	\$58,344.85	\$0.00	\$237,035.85	\$246,932.75	(\$9,896.90)	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 84	SPECIAL FUND ARPA OF 2021							
4450005480	SPECIAL PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	(\$2.00)	0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	(\$2.00)	
4492009990	RESERVE FOR TRANSFER	\$0.00	\$1,932,766.00	(\$1,801,175.43)	\$131,590.57	\$0.00	\$131,590.57	0.00
4493009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$0.00	\$1,932,766.00	(\$1,801,175.43)	\$131,590.57	\$0.00	\$131,590.57	
Fund Total		\$0.00	\$1,932,766.00	(\$1,801,175.43)	\$131,590.57	\$2.00	\$131,588.57	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report

Clay County Treasurer

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 95	SPECIAL RESERVE							
1592009990	RESERVE FOR TRANSFER	\$522,726.00	(\$17.71)	\$0.00	\$522,708.29	\$0.00	\$522,708.29	0.00
1593009990	TRANSFER OF APPROPRIAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
		\$522,726.00	(\$17.71)	\$0.00	\$522,708.29	\$0.00	\$522,708.29	
Fund Total		\$522,726.00	(\$17.71)	\$0.00	\$522,708.29	\$0.00	\$522,708.29	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Appropriation Condition Report*Clay County Treasurer*

Ending Date: 30-Jun-22

ACCOUNT #	DESCRIPTION	APP AMOUNT	AMENDMENTS	TRANSFERS	AVAILABLE	EXPENDITURES	BALANCE	% USED
FUND 99	DEBT SERVICES							
9976005790	OTHER CO LIABILITIES/WA	\$164,600.00	\$0.00	\$0.00	\$164,600.00	\$70,000.00	\$94,600.00	42.53
		\$164,600.00	\$0.00	\$0.00	\$164,600.00	\$70,000.00	\$94,600.00	
Fund Total		\$164,600.00	\$0.00	\$0.00	\$164,600.00	\$70,000.00	\$94,600.00	
Grand Total:		\$11,243,216.72	\$5,409,788.38	\$27,499.82	\$16,680,504.92	\$13,798,471.11	\$2,882,033.81	

CLAY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

Long Term Liabilities

Clay County Treasurer

Issue Date	Principal Acct	Interest Acct	IssueDescription	Issue Term	Current Interest Rate	Total Principal Amt	Total Interest Amt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Reserve Earnings	Total Outstanding	
Next Paymnt DueDate		Final Paymnt DueDate											
12/11/2012	00 - 0	- 0 0	00 - 0 - 0 0	REVENUE LEASE AOC RENEWAL-UNOBLIGATED	120	2.000	\$5,415,000.00	\$747,994.79	\$6,162,994.79	\$1,150,000.00	\$41,825.00	\$0.00	\$1,191,825.00
Next Paymnt DueDate		Final Paymnt DueDate											
6/1/2017	03 - 3	- 7700 602 ^	03 - 7700 - 606 0	NEW REVENUE LEASE- KACO	60	2.544	\$2,545,000.00	\$207,763.82	\$2,757,763.82	\$535,000.00	\$4,458.33	\$0.00	\$539,458.33
Next Paymnt DueDate		Final Paymnt DueDate											
99 - 0	- 0 0	99 - 7600 - 5790 0	KIA LOAN B2 92-02(PD BY NMWA)	184	2.950	\$1,779,452.52	\$509,558.44	\$2,288,010.96	\$602,382.56	\$29,285.70	\$0.00	\$644,336.55	
Next Paymnt DueDate		Final Paymnt DueDate											
Totals						\$9,739,452.52	\$1,465,317.05	\$11,209,769.57	\$2,287,382.56	\$75,569.03	\$0.00	\$2,375,619.88	

CLAY COUNTY
JAIL COMMISSARY FINANCIAL STATEMENT

For The Year Ended June 30, 2022

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**CLAY COUNTY
JAIL COMMISSARY FINANCIAL STATEMENT**

For The Year Ended June 30, 2022

**Cash Flow Summary - COMMISSARY ACCOUNT
07/01/2021 to 06/30/2022**

INFLOW

BANK INTEREST	\$411.40
CASH ON HAND	\$982,569.90
TOTAL: INFLOW	\$982,981.30

OUTFLOW

ADVANCE AUTO	\$715.94
AIRGAS	\$302.60
ALLENS USED CARS	\$15,000.00
AMERICAN CAR PORTS	\$14,725.00
AMERICAN DETENTION	\$4,750.00
AMERICAN EXPRESS	\$35,847.56
BANK CHARGES	\$79.13
BEN HENSLEY	\$3,260.00
BENGE FARM SUPPLY INC.	\$259.90
BOB BARKER COMMISSARY	\$9,664.48
BOB BARKER JAIL EXPENSE	\$21,974.33
BOOKING FEES COLLECTED	\$20,066.88
BOWLINGS QUICK STOP	\$9,936.33
BREAKTIME DISTRIBUTING	\$1,732.32
C & C PLUMBING	\$16,718.91
CANNON USA, INC.	\$7,500.00
CENTRAL KY TRUCK TRAILER BOAT SALES	\$1,424.00
CLAY COUNTY CLERK	\$15.00
CLAY COUNTY MOBILE HOME	\$7,558.76
CPI/ GUARDIAN	\$2,188.42
CUSTOM TECHNOLOGIES	\$225,280.35
DAIRY QUEEN	\$24.99
DOLLAR TREE	\$3,395.71
DON HACKER WESTERN OIL	\$161.00
DR. MARK FIELDS	\$3,234.00
EMPLOYEE WAGES	\$52,482.43
GALLS LLC	\$1,022.18
GOPHER	\$726.88
H&N DRUG	\$160.16
HOT RODS	\$1,579.39
IGA	\$25.98
INDIGENT ACCOUNT	\$180.00
INMATE COMMISSARY PAYABLE	\$59,731.56
KEEFE SUPPLY COMPANY	\$25,047.25
KY REVENUE CABINET	\$36,315.69
KY STATE TREASURER	\$4,546.04
LA MEDICAL	\$47.52
LITTLE CAESARS	\$2,812.29
LOWES HOME CENTER	\$1,452.00
MANCHESTER ENTERPRISE	\$73.50

Cash Flow Summary

JailTracker TM Report Printed On 09/14/2022 at 10:17

Page 1 of 2

CLAY COUNTY
JAIL COMMISSARY FINANCIAL STATEMENT
For The Year Ended June 30, 2022
(Continued)

MANCHESTER LUMBER CO.	\$160.33
MANCHESTER POST OFFICE	\$2,259.33
MANCHESTER RENTAL	\$915.09
MARTYS ONE STOP	\$1,360.00
MAXIMA	\$80,203.47
MCKESSON	\$1,655.36
MCKESSON MEDICAL	\$5,240.88
MEADE TRACTOR	\$525.96
MEDICAL FEES COLLECTED	\$1,191.98
MEMORIAL HOSPITAL/ADVENT HEALTH	\$50.00
MID AMERICA HEALTH, INC.	\$7,050.00
MIKE DEZARN	\$20,800.00
MISCELLANEOUS EXPENSE	\$154,129.53
NAPA AUTO PARTS	\$92.18
OFFICE DEPOT	\$677.26
PEPSI COLA	\$20,091.00
PINE VIEW MARKET	\$1,434.54
PITNEY BOWES	\$919.68
PIZZA PRO	\$67.20
QUICK BOOKS	\$317.95
QUICKIE MARKET	\$3,340.75
R&S VARIETY	\$1,707.58
RAWLINGS & GOINS	\$3,028.51
REKNEW	\$20,800.00
SAMS CLUB	\$6,428.59
SAVE A LOT	\$571.11
SECURUS	\$47,476.29
SECURUS PHONE TIME COLLECTED	\$23,290.53
SHAWNA LEDFORD	\$432.00
TACO BELL	\$975.29
TAMMY JONES	\$2,535.00
TED WOODS	\$50.00
U LINE	\$1,639.02
WALMART	\$13,949.67
WALMART LONDON VISION CENTER	\$3,522.48
TOTAL: OUTFLOW	\$1,020,907.04

INFLOW - OUTFLOW TOTAL: **(\$37,925.74)**

CLAY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

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CLAY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster</u>	<u>Federal ALN Number</u>	<u>Pass-Through Entity's Identifying Number</u>	<u>Provided to Subrecipient</u>	<u>Total Federal Expenditures</u>
<u>U. S. Department of _____</u>				
<i>Direct Program</i>				
Program Name FEMA	97.036			\$ 1,156,624
Total U.S. Department of _____				1,156,624
<i>Direct Program</i>				
Program Name ARPA (Jail)	21.027			\$ 98,275
Total U.S. Department of _____				98,275
<u>U. S. Department of _____</u>				
<i>Passed-Through State Department</i>				
Program Name ARPA	21.027			\$ 3,808,410
Total U.S. Department of _____				3,808,410
<u>U. S. Department of _____</u>				
<i>Passed-Through State</i>				
Program Name HRAS Rural Health Stimulus	93.498			\$ 105,293
Total U.S. Department of _____				
<u>U. S. Department of _____</u>				
<i>Passed-Through State Department of</i>	93.498			
Program Name ARPA Stimulus 4				\$ 51,150
Total U.S. Department of _____				51,150
<u>U. S. Department of _____</u>				
<i>Direct Program</i>				
Program Name Special Waterline Fund	15.252			\$ 226,040
Total U.S. Department of _____				226,040

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable Tommy Harmon, Clay County Judge/Executive
The Honorable John W. Johnson, Former Clay County Judge/Executive
Members of the Clay County Fiscal Court

We were engaged to audit, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial activity contained in the fourth quarter financial statement of the Clay County Fiscal Court for the fiscal year ended June 30, 2022 and have issued our report thereon dated May 18, 2023. Our report disclaims an opinion on the financial statement because the absence of effective internal controls, oversight, and review procedures created an environment in which funds could be misappropriated and financial records were inaccurate.

Report on Internal Control Over Financial Reporting

In connection with our engagement to audit the financial statement, we considered the Clay County Fiscal Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Clay County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clay County Fiscal Court's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and a deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001, 2022-002, 2022-003, 2022-004, 2022-005, 2022-006, 2022-007, 2022-008, and 2022-009 to be material weaknesses.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Internal Control Over Financial Reporting (Continued)

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2022-010 to be a significant deficiency.

Report on Compliance And Other Matters

In connection with our engagement to audit the financial statement of the Clay County Fiscal Court's, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001, 2022-002, 2022-003, 2022-004, 2022-005, 2022-006, 2022-007, and 2022-008.

Views of Responsible Officials and Planned Corrective Action

Clay County's views and planned corrective action for the findings identified in our engagement are included in the accompanying Schedule of Findings and Questioned Costs. The county's responses were not subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal flourish extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, Ky

May 18, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance

Independent Auditor's Report

The Honorable Tommy Harmon, Clay County Judge/Executive
The Honorable John W. Johnson, Former Clay County Judge/Executive
Members of the Clay County Fiscal Court

Report on Compliance for Each Major Federal Program

Qualified and Disclaimer of Opinions

We have audited Clay County Fiscal Court's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on Clay County Fiscal Court's Major Federal Program ALN #21.027, for the year ended June 30, 2022; and we were engaged to audit the Clay County Fiscal Court's compliance with the types of compliance requirements identified as subject to audit in the *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on ALN #97.036 for the year ended June 30, 2022. The Clay County Fiscal Court's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Disclaimer of Opinion on ALN #97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)

We do not express an opinion on Clay County Fiscal Court's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on Major Federal Program ALN #97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters). Because of the significance of the matters described in the Basis for Disclaimer of Opinion of ALN #97.036 paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the compliance requirements referred to above that could have a direct and material effect on the Clay County Fiscal Court's major federal program Disaster Grants – Public Assistance (Presidentially Declared Disasters) for fiscal year ended June 30, 2022.

Qualified Opinion on ALN #21.027 Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on ALN #21.027 section of our report, Clay County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN #21.027 Coronavirus State and Local Fiscal Recovery Funds for the year ended June 30, 2022.



Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Report on Compliance for Each Major Federal Program (Continued)

Basis for Disclaimer of Opinion of ALN #97.036

The absence of effective internal controls, oversight, and review procedures over this major program created an environment in which funds could be misappropriated and financial records were inaccurate. Based on these conditions, we determined the fraud risk to be too high and were unable to apply other procedures to mitigate this risk. The significance of these matters, in the aggregate, prevents us from placing reliance on schedule of expenditures of federal awards and from expressing an opinion on the compliance requirements referred to above related to this major federal program ALN #97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) for the year ended June 30, 2022. The matters are further described in finding number 2022-011.

Basis for Qualified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Clay County Fiscal Court and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Clay County Fiscal Court's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on ALN #21.027

As described in the accompanying schedule of findings and questioned costs, the Clay County Fiscal Court did not comply with requirements regarding ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds as described in finding number 2022-012 for Activities Allowed or Unallowed, Allowable Costs/Cost Principles.

Compliance with such requirements is necessary, in our opinion, for the Clay County Fiscal Court to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Clay County Fiscal Court's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Auditor's Responsibilities for the Audit of Compliance for ALN #97.036

Our responsibility is to conduct an audit of compliance in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion on ALN #97.036 section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance.

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Auditor's Responsibilities for the Audit of Compliance (Continued)

Auditor's Responsibilities for the Audit of Compliance for ALN #97.036 (Continued)

We are required to be independent of Clay County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Auditor's Responsibilities for the Audit of Compliance for ALN #21.027

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Clay County Fiscal Court's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Clay County Fiscal Court's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Clay County Fiscal Court's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Clay County Fiscal Court's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Clay County Fiscal Court's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Report on Internal Control over Compliance (Continued)

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-011 and 2022-012 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Clay County Fiscal Court's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Clay County Fiscal Court's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Mike Harmon", with a long horizontal flourish extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, Ky

May 18, 2023

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2022

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CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2022

Section I: Summary of Auditor's Results

Financial Statement

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP:
 Disclaimer on GAAP and Disclaimer on Regulatory Basis

Internal control over financial reporting:

Are any material weaknesses identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Are any significant deficiencies identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None Reported
Are any noncompliances material to financial statements noted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Federal Awards

Internal control over major programs:

Are any material weaknesses identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Are any significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Type of auditor's report issued on compliance for major federal programs: Qualified and Disclaimer of Opinion		
Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000	
Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings

2022-001 The Clay County Fiscal Court Failed To Implement Adequate Internal Controls To Ensure Complete And Accurate Accounting Records Were Maintained

The Clay County Fiscal Court failed to establish adequate internal controls, oversight, and review procedures for material financial processes. When auditors started the audit, the county did not have the fiscal year end (FYE) June 30, 2022 financial statements or bank reconciliations completed. The county hired a Certified Public Accountant (CPA) to complete the June 30, 2022 quarterly report and bank reconciliations for the major funds. The following issues were noted:

- Risk was still present that the CPA was unaware of receipts or disbursements that were not recorded on the financial statement. During the audit period, the county had three different county treasurers working on financial reports for FYE June 30, 2022 and fiscal court failed to provide adequate training for the new treasurers to ensure they had the knowledge and experience to complete financial reports.
- The June 30, 2022 quarterly report was not presented to the fiscal court.
- The county did not report encumbrances on the FYE June 30, 2022 quarterly report.
- Auditors noted three outstanding checks that were not included on the county's disbursement ledgers or on the outstanding check list for the bank reconciliation. The checks were for health insurance in the amount of \$34,030 general fund, \$18,802 jail fund, and \$15,583 occupational tax fund.
- One coal severance receipt for \$60,304 was deposited and recorded in the general fund instead of properly in the Local Government Economic Assistance (LGEA) fund.
- The county did not complete bank reconciliations for the payroll, retirement, and insurance bank accounts.
- A treasurer's settlement was submitted late to the fiscal court on September 28, 2022; however, the report was not an accurate representation of the county's financials.
- A signed Local Government Economic Assistance (LGEA) certification as required by KRS 42.460 was not obtained.
- Subsequent events –
 - The county has no financial records as of July 1, 2022 through the date of this report. The county treasurer has not prepared and submitted any quarterly reports to the Department for Local Government for FYE 2023. Also, it was noted that the last payment made to the Kentucky Retirement Systems was October 21, 2022. County has withheld the employee portion from the employees' paychecks but has not paid the employee and matching employer portions to the Kentucky Retirement System.

Due to the material errors we identified, such as no financial records subsequent to the audit period, additional retirement payments owed and the potential unidentified material errors due to a lack of strong internal controls over the financial reporting process, we cannot overcome the significant risks with audit procedures; therefore, we are unable to provide the fiscal court with an opinion on whether the financial statement is free from material misstatement. A disclaimer of opinion will be issued.

The former county treasurer was employed by the county as treasurer for over 30 years and retired during March 2022. The employee that replaced the former treasurer did not have the experience and training needed to maintain accurate accounting records which involved posting receipts and disbursements to ledgers, prepare accurate quarterly financial statements, and to prepare accurate bank reconciliations. The fiscal court failed to realize the importance of strong internal controls over reporting financial information, and instead relied on a single employee without sufficient oversight.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-001 The Clay County Fiscal Court Failed To Implement Adequate Internal Controls To Ensure Complete And Accurate Accounting Records Were Maintained (Continued)

Failure to establish adequate controls, oversight, and review procedures increases the risk that undetected fraud or other errors will occur. The lack of adequate management oversight provides an environment in which an individual could manipulate financial records and misappropriate or misdirect county funds. The weak internal control system has also resulted in receipts and disbursements not being posted or being posted to the wrong line items reducing the usefulness of the financial statements to the public as well as the fiscal court. Due to the issue noted above, the Clay County Fiscal Court did not sign the certification of compliance for LGEA funds and is in violation of KRS 42.460.

KRS 68.360(1) states, “[t]he county treasurer shall balance his books on the first day of each month, so as to show the correct amount on hand belonging to each fund on the day the balance is made, and shall within ten (10) days file with the county judge/executive and members of the fiscal court a monthly statement containing a list of warrants paid by him during the month, showing all cash receipts and the cash balance at the beginning and at the end of the month, and certifying that each warrant or contract is within the budget appropriation.”

Additionally, KRS 68.360(2) states, “[t]he county judge/executive shall, within fifteen (15) days after the end of each quarter of each fiscal year, prepare a statement showing for the current fiscal year to date actual receipts from each county revenue source, the totals of all encumbrances and expenditures charged against each budget fund, the unencumbered balance of the fund, and any transfers made to or from the fund. The county judge/executive shall post the statement in a conspicuous place in the courthouse near the front door for at least ten (10) consecutive days, and transmit a copy to the fiscal court and to the state-local finance officer. The statement shall be read at the next meeting of the fiscal court.”

KRS 65.905(2) requires, “[t]he final quarterly report filed by a county within fifteen (15) days after the end of the last quarter of the fiscal year, in accordance with KRS 68.360(2), shall be deemed the uniform financial information report for that county for purposes of compliance with KRS 65.900 to 65.925.”

KRS 68.020(4) states the county treasurer, “shall keep an accurate detailed account of all money received and disbursed by him for the county and shall keep books of accounts of the financial transactions of the county in the manner required by the uniform system of accounting prescribed by the state local finance officer.”

KRS 61.675(3) states, “(a) Any agency participating in the Kentucky Employees Retirement System which is not an integral part of the executive branch of state government shall file the following at the retirement office on or before the tenth day of the month following the period being reported: 1. The employer and employee contributions required under KRS 61.560, 61.565, and 61.702; 2. The employer contributions and reimbursements for retiree health insurance premiums required under KRS 61.637; and 3. A record of all contributions to the system on the forms prescribed by the board. (b) If the agency fails to file all contributions and reports on or before the tenth day of the month following the period being reported, interest on the delinquent contributions at the actuarial rate adopted by the board compounded annually, but not less than one thousand dollars (\$1,000), may be added to the amount due the system.

KRS 42.460 states, in part, “[e]xcept as provided in KRS 91A.040(7)(b), any assistance granted under KRS 42.450 to 42.495 shall include an agreement that an independent annual audit shall be conducted and that the audit report shall include a certification that the funds were expended for the purpose intended.”

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-001 The Clay County Fiscal Court Failed To Implement Adequate Internal Controls To Ensure Complete And Accurate Accounting Records Were Maintained (Continued)

We recommend fiscal court implement stronger internal controls and management oversight over the financial reporting process such as:

- Training the county treasurer to ensure accurate accounting records are maintained, accurate quarterly financial statements are prepared, and bank reconciliations are completed.
- Conducting a thorough review of the quarterly financial statements by someone independent of the accounting function to help detect misstatements and errors that have occurred.
- Tracing transactions posted to the receipts and disbursements ledgers to actual bank statement transactions.
- Agreeing fund balances between the quarterly financial statements and bank reconciliations, checking for mathematical accuracy, and verifying bank reconciliation amounts.
- Reviewing ledgers to verify transactions have been recorded in the correct account codes.
- Once the ledgers and reconciliations are deemed accurate, the reviewer should document their review and submit the quarterly financial statement to the fiscal court for review.
- Submitting the fourth quarter financial statement to the Department for Local Government (DLG) timely.
- Signing all required certifications.

By implementing these procedures, the fiscal court can strengthen its internal control system, and help ensure accurate financial reporting. This finding will be referred to the Kentucky Department for Local Government.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

Since coming into office, we have rectified a major part of the accounting record issues, we continue to work diligently to correct the issues found, we have a plan set into action that we are following. For the LGEA expenditure letter, due to lack of information from previous administration I am not able to confirm or deny that the funds were expended appropriately. Therefore, I do not feel comfortable signing the verification of expenditures.

2022-002 The Kentucky Infrastructure Authority Debt Payments Were Not Paid As Required By The Debt Agreement

This is a repeat finding and was included in the prior year audit report as finding 2021-002. The Kentucky Infrastructure Authority (KIA) debt payments were not made in accordance with the debt schedule as required by the agreement with KIA. The schedule requires 12 monthly payments of \$12,582 plus varying monthly servicing fees to be made the first of each month; however, payments were not made in accordance with the amortization schedule during the fiscal year. Total payments of \$70,000 were made during the year and applied to the prior year's principal balance. The amortization schedule required total payments of \$152,263, comprised of principal payments of \$132,076 and interest payments of \$18,905. In addition, servicing fees of \$1,282 were required to be paid. The total past due principal balance is \$358,485 and the total past due interest is \$35,927 as of June 30, 2022, based upon county records.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-002 The Kentucky Infrastructure Authority Debt Payments Were Not Paid As Required By The Debt Agreement (Continued)

The Clay County Fiscal Court entered into the debt agreement with KIA in order to obtain funding for waterlines on behalf of North Manchester Water Association. The fiscal court further entered into a lease agreement with North Manchester Water Association where they would make lease payments equaling the debt service payments directly to KIA. North Manchester made payments up through January 2018, but then failed to make the required monthly payments. The Clay County Fiscal Court now requires North Manchester Water Association to pay payments to the fiscal court and they in turn make the payments to KIA. However, the county is not receiving the payments from North Manchester in accordance with the amortization schedule; therefore, the proper payment amount is not being submitted to KIA by the fiscal court.

The county is in default on the debt agreement with KIA by not ensuring proper debt payments were made in accordance with their agreement. The loan agreement the county entered into with KIA requires monthly loan payments to be made the first of each month in accordance with the debt amortization schedule.

We recommend the Clay County Fiscal Court comply with the terms of the KIA agreement by making all required debt payments in the future. We further recommend the fiscal court contact KIA in order to become in compliance with the terms of the agreement regarding unpaid principal and interest payments. If the original agreement is amended, a new written agreement should be entered into outlining the responsibilities and required payments of all parties. The county should consult with the county attorney for legal guidance on this issue.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

We are in contact with the KY Infrastructure Authority and we hope to follow the Payment Schedule accordingly.

2022-003 The Detention Center Bonds, Refinanced With Kentucky Association Of Counties Finance Corporation, Were Not Paid As Required By The Debt Agreement

This is a repeat finding and was included in the prior year audit report as finding 2021-003. The debt payments with the Kentucky Association of Counties Finance Corporation were not made in accordance with the debt schedule as required by the agreement with KACo. The schedule required one principal payment of \$535,000 and two interest payments totaling \$14,271; however, payments were not made in accordance with the amortization schedule during the fiscal year. In addition, the prior year required principal payment of \$520,000 was not made as required by the amortization schedule. Total payments made during the year were for \$634,271 which was comprised of the \$520,000 prior year principal, \$14,271 in current year interest, and \$100,000 of the current year principal due, which leaves \$435,000 of unpaid principal for FY 2022. The remaining principal due of \$435,000 was subsequently paid off on August 12, 2022, resulting in the loan being paid off.

Through inquiry with the former county judge/executive, it was noted that the county did not have the funds to pay the principal due for FY 2022, since they were late on prior year payments that had to be caught up. The county was in default on the debt agreement with KACo as of June 30, 2022, by not ensuring proper debt payments were made in accordance with their agreement.

The loan agreement the county entered into with KACo requires one annual principal payment and two bi-annual interest payments to be made in accordance with the debt amortization schedule.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-003 The Detention Center Bonds, Refinanced With Kentucky Association Of Counties Finance Corporation Were Not Paid As Required By The Debt Agreement (Continued)

We recommend the Clay County Fiscal Court comply with the terms of all debt agreements by making all required debt payments.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

The Detention center is now paid off so this will no longer be an issue.

2022-004 The Clay County Treasurer Did Not Prepare An Accurate Schedule Of Expenditures Of Federal Awards

The county treasurer prepared a schedule of expenditures of federal awards (SEFA) for fiscal year 2022. The original SEFA prepared by the county treasurer reported federal expenditures totaling \$1,156,624. This SEFA was materially misstated and failed to include the third draw for the American Rescue Plan Act (ARPA) in the amount of \$2,006,759. The county treasurer then revised the SEFA and reported federal expenditures totaling \$3,360,765. This revised SEFA was misstated by \$2,006,759 due to a cut-off issue. Further, the SEFA reported amounts for Federal Emergency Management Agency (FEMA) programs totaling \$1,156,624 that could not be verified or supported. Due to issues noted in finding 2022-001, we cannot determine the total amount of federal expenditures for fiscal year 2022.

The fiscal court did not have adequate internal controls and procedures in place to ensure that the SEFA was accurately prepared and accounted for all federal expenditures. The failure to prepare the SEFA accurately, misrepresented the fiscal court's federal expenditure activity for the fiscal year and understated federal expenditures by at least \$2,006,759. The county revised the SEFA during the course of the audit to include the third ARPA draw that was previously left off the initial SEFA.

2 C.F.R. § 200.510(b) states "[t]he auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended..." At a minimum, the schedule must include the following if applicable:

- (1) List individual Federal programs by Federal agency.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the ALN information is not available.
- (4) The total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Notes that describe the significant accounting policies used in preparing the schedule.

Good internal controls dictate that the fiscal court have procedures in place to review the SEFA prepared by the county treasurer for accuracy and to ensure all federal expenditures for the fiscal year are included on the SEFA.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-004 The Clay County Treasurer Did Not Prepare An Accurate Schedule Of Expenditures Of Federal Awards (Continued)

We recommend the fiscal court implement internal controls to ensure that the SEFA is properly prepared and federal expenditures are reported accurately.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

Although I cannot rectify these findings, I have put into place a more accurate and detailed plan to account for all Federal Awards received by the Clay County Fiscal Court.

2022-005 The Clay County Fiscal Court Did Not Properly Remit Payroll Retirement

The Clay County Fiscal Court did not remit payment for every month starting October 2022 through March 2023 to the Kentucky Retirement System for retirement contributions. The amount owed for these liabilities could not be determined due to the fiscal court's inaccurate records. The fiscal court failed to implement controls to monitor that payroll liabilities are reported correctly and properly remitted to appropriate parties. Instead, they relied on a single employee to report and remit the amounts due without sufficient oversight. In addition, as reported in finding 2022-006 the retirement bank account used to process retirement transactions was not properly reconciled to ensure all liabilities were paid timely.

As a result, retirement payments were not remitted in accordance with the Kentucky State Retirement guidelines. The lack of payments to the retirement system could result in the fiscal court being assessed penalty amounts. Strong internal controls over the payroll process are essential in ensuring that employee withholdings and employer contributions are turned over to the appropriate entities.

In addition, KRS 61.675(3) states, "(a) Any agency participating in the Kentucky Employees Retirement System which is not an integral part of the executive branch of state government shall file the following at the retirement office on or before the tenth day of the month following the period being reported: 1. The employer and employee contributions required under KRS 61.560, 61.565, and 61.702; 2. The employer contributions and reimbursements for retiree health insurance premiums required under KRS 61.637; and 3. A record of all contributions to the system on the forms prescribed by the board. (b) If the agency fails to file all contributions and reports on or before the tenth day of the month following the period being reported, interest on the delinquent contributions at the actuarial rate adopted by the board compounded annually, but not less than one thousand dollars (\$1,000), may be added to the amount due the system."

We recommend the fiscal court implement internal controls over payroll liabilities and remit amounts due to the Kentucky Retirement System. Internal controls such as a thorough review of payroll earnings records should be performed by an individual independent of the payroll process and comparison of amounts due to amounts paid. Once completed, the review should be signed by the individual performing the review and submitted to the county judge/executive and the fiscal court. This finding will be referred to the Kentucky Retirement System.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

All remittance for the Clay County Fiscal Court Retirement has been repaired, over 700,000.00 has been paid into the KY Retirement system since I have taken office.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-006 The Clay County Fiscal Court Did Not Perform Bank Reconciliations

The Clay County Fiscal Court did not prepare bank reconciliations for the fiscal court's payroll, retirement, and health insurance bank accounts from April 2022 to June 2022. Since bank reconciliations were not provided, the accuracy of the cash balances of these accounts as of June 30, 2022 could not be verified.

The county treasurer did not prepare accurate bank reconciliations. Also, the fiscal court did not establish relevant review procedures to determine if the county treasurer was preparing an accurate reconciliation monthly.

The fiscal court's failure to establish a review of the county treasurer's bank reconciliations resulted in not being able to give an accurate account balance and make sure all payroll withholdings were paid timely.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. The uniform system of accounts is set forth in the DLG's *County Budget Preparation and State Local Finance Officer Policy Manual*. The manual requires officials handling public funds to prepare monthly bank reconciliations. Strong internal controls over the bank reconciliations should be implemented to ensure that proper amounts are reported to the fiscal court monthly and on the financial cover sheet of the financial reports quarterly.

We recommend the fiscal court establish procedures to prepare and review bank reconciliations. Also, oversight procedures to review the bank reconciliations and financial reports prepared by the county treasurer should be implemented. The review should be conducted by an independent employee to verify accuracy and completeness.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

All Accounts are being reconciled as far back as July of 2022, my staff and I have reconciled over eight months of unreconciled bank records, and we are working daily to keep an accurate reconciliation for the Clay County Fiscal Court.

2022-007 The Clay County Fiscal Court Did Not Have Strong Internal Controls Over Disbursements

Internal controls over disbursements were not operating as intended during fiscal year 2022. Proper procedures were not followed over disbursements. The following exceptions were noted:

- Five disbursements had purchase orders that had been dated after the invoice date.
- Two disbursements were not paid within 30 working days of the invoice.
- Three disbursements were not presented to fiscal court before payment.
- One disbursement for steel drilling went to a contractor that was not the approved bidder by the fiscal court.
- The bid documents could not be located by the county for one disbursement for water line construction.
- The county is not maintaining a list of encumbrances.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-007 The Clay County Fiscal Court Did Not Have Strong Internal Controls Over Disbursements (Continued)

The county treasurer stated that each department has been given guidelines for making purchases; however, some still fail to follow guidelines and make purchases without receiving a purchase order first. These deficiencies could result in inaccurate reporting and misappropriation of assets.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Pursuant to KRS 68.210, the state local finance officer has prescribed minimum accounting and reporting standards in the Department for Local Government's *County Budget Preparation and State Local Finance Officer Policy Manual*. The manual states, "1. Purchases shall not be made without approval by the judge/executive (or designee) and/or a department head. 2. Purchase requests shall indicate the proper appropriation account number to which the claim will be posted." The manual also states the appropriation ledger should include the original budget, increases/decreases by amendment or transfer, and the remaining balance.

KRS 65.140(2) states, "[u]nless the purchaser and vendor otherwise contract, all bills for goods or services shall be paid within thirty (30) working days of receipt of a vendor's invoice except when payment is delayed because the purchaser has made a written disapproval of improper performances or improper invoicing by the vendor or by the vendor's subcontractor."

The version of KRS 424.260(1) in effect during the subject fiscal year stated, "[e]xcept where a statute specifically fixes a larger sum as the minimum for a requirement of advertisement for bids, no city, county, or district, or board or commission of a city or county, or sheriff or county clerk, may make a contract, lease, or other agreement for: (a) Materials (b) Supplies except perishable foods such as meat, poultry, fish, egg products, fresh vegetables, and fresh fruits; (c) Equipment; or (d) Contractual services other than professional; involving an expenditure of more than thirty thousand dollars (\$30,000) without first making newspaper advertisement for bids."

We recommend the Clay County Fiscal Court implement proper internal controls over disbursements and ensure they are operating effectively.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

Following our payment schedule has been one of my top priorities since coming into office, we have followed the previous years budget making sure to control the Disbursements as much as possible and plan to continue to do so in the upcoming year.

2022-008 The Clay County Fiscal Court Did Not Have Adequate Controls In Place Over Payroll

Review of employee timesheets and payroll records shows the following:

1. In ten instances employees were paid overtime for hours worked in excess of 40 in a week. The Clay County Administrative Code (§XII(1)(a)) requires hours over 40 in week be paid in comp time at a rate of 1.5 hours unless the County Judge Executive has declared an emergency (§XII(1)(b)). An emergency declaration had not been declared during the time period tested.
2. One employee worked over 40 hours in a week and was not compensated with comp time at a rate of 1.5 hours.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-008 The Clay County Fiscal Court Did Not Have Adequate Controls In Place Over Payroll (Continued)

3. In three instances an employee was paid on a 4-week cycle although the Clay County Administrative Code (§XII(1)(a)) requires employees be paid every two weeks.
4. In three instances an employee was paid as salary but did not meet any exemption under Section 13(a)(1) of the Fair Labor Standards Act (FLSA), and the county did not request an opinion from the county attorney or the Department of Labor concerning whether that employee was exempt under FLSA.

The county was not aware that it was not in compliance with the administrative code regarding overtime pay and pay periods. Weak internal controls appear to be the cause for hours paid not matching hours worked, and an employee misclassified as exempt.

The Clay County Fiscal Court is not in compliance with the county's administrative code or the U.S. Department of Labor 29 CFR part 541. In addition, employees may not be getting paid correct compensation for hours worked. Strong internal controls over payroll and timekeeping are vital in ensuring that payroll amounts are calculated and accounted for properly.

U.S. Department of Labor Fact Sheet #17G states, "[b]eing paid on a 'salary basis' means an employee regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis. The predetermined amount cannot be reduced because of variations in the quality or quantity of the employee's work. Subject to exceptions listed, an exempt employee must receive the full salary for any week in which the employee performs any work, regardless of the number of days or hours worked."

Section 13(a)(1) of the Fair Labor Standards Act provides an exemption from both the minimum wage and overtime pay requirements for employees employed as bona fide executive, administrative, and professional employees (including teachers and academic administrative personnel in elementary and secondary schools), outside sales employees, and certain skilled computer professionals (as defined in the Department of Labor's regulations).

U.S. Department of Labor Fact Sheet #17C states:

To qualify for the administrative employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$684 per week;
- The employee's primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and
- The employee's primary duty includes the exercise of discretion and independent judgment with respect to matters of significance."

The Clay County Administrative Code §XII (1) states, "The workday shall consist of not less than eight (8) consecutive hours, and the work week shall consist of at least forty (40) hours in five (5) consecutive days. Exceptions will be made only for departments working twenty-four (24) hours seven (7) days a week. Departments working twenty-four (24) hours seven days a week will schedule so employees will not work over forty (40) hours per week."

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-008 The Clay County Fiscal Court Did Not Have Adequate Controls In Place Over Payroll (Continued)

The Clay County Administrative Code §XII (2) states, “From time-to-time employees may be asked to work beyond the close of the normal workday, or even come in on weekends or holidays. When this occurs, employees will be given equal amount of time off for all over forty (40) hours worked per week. Employees may accumulate up to forty (40) hours of compensatory time for all extra work over forty hours per week. If an emergency is declared by the County Judge/Executive, and county employees are required to work, they will be paid time and half for all work performed over forty hours per week.”

The Clay County Administrative Code §XII (5) states, “Employees are paid by check every two weeks on Friday. The salary of employees will be calculated on the basis of no more than eighty (80) hours per paid period. Time sheets will be turned into the payroll clerk showing the number of hours worked by each employee for the pay period.”

We recommend the Clay County Fiscal Court strengthen internal controls over payroll to ensure compliance with Department of Labor regulations and the Clay County Administrative Code as well to ensure accurate payment of compensation for hours worked. This may include the following:

- Consulting with the Clay County Attorney and members on the Clay County Fiscal Court to consider amending the Clay County Administrative Code.
- Adding compensating controls over the payroll approval and tabulation process.
- Consulting with the Clay County Attorney and the Department of Labor to determine if employees being paid as salary employees meet the qualifications to be considered salaried employees or should be paid as hourly employees.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive’s Response: Although these findings were under previous administration.

We plan to update our Administrative code to follow more accurately with our payroll, these issues will no longer affect the Clay County Fiscal Court in the new fiscal year.

2022-009 The Clay County Fiscal Court Does Not Have Adequate Segregation Of Duties Over Occupational Tax Receipts

This is a repeat finding and was included in the prior year audit report as finding 2021-001. The Clay County Fiscal Court does not have adequate segregation of duties over occupational tax receipts. The tax administrator opens the mail, matches the checks to the occupational tax bill, stamps checks for deposit only, makes a list of checks and totals the checks for deposit. The occupational tax clerk prepares and sends out occupational tax bills, makes copies of the checks, posts receipts to the tax manager program and compares the deposits to the receipt list and the report produced by the tax manager program. The deposit is taken to the bank by the occupational tax clerk or the tax administrator. The original deposit slip is provided to the county treasurer who compares the deposit slip to the bank statement and prepares bank reconciliations. No documented review of the receipt process was noted.

The county has two employees working in the occupational tax office. In addition, occupational tax information is restricted and can only be accessed by authorized personnel. Per former county judge executive, this along with a limited budget places restrictions on the number of employees the fiscal court can hire. When faced with a limited number of staff, strong compensating controls should have been implemented to offset the lack of segregation of duties.

**CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)**

Section II: Financial Statement Findings (Continued)

2022-009 The Clay County Fiscal Court Does Not Have Adequate Segregation Of Duties Over Occupational Tax Receipts (Continued)

A lack of oversight could result in undetected misappropriation of assets and inaccurate financial reporting to external agencies such as the Department for Local Government.

Segregation of duties over various accounting functions, such as opening mail, collecting receipts, preparing bank deposits, preparing reports and reconciliations, or the implementation of compensating controls, when needed because the number of staff is limited, is essential for providing protection from asset misappropriation and inaccurate financial reporting. Additionally, proper segregation of duties protects employees in the normal course of performing their daily responsibilities.

We recommend the fiscal court separate the duties in the occupational tax process. If this is not feasible, strong oversight over these areas should occur and involve an employee that is not currently performing any of those functions and this oversight should be documented by dating and signing or initialing the documentation.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration

Under new Administration we hope to have accurate information provided for our Occupational Tax receipts.

2022-010 The Clay County Jailer Lacks Adequate Controls Over Commissary Disbursements

The jailer made a disbursement in the amount of \$153,995 from the jail commissary fund to the county jail fund as reimbursement to the fiscal court for medical expenses that occurred during the fiscal year. These funds were transferred in order to provide routine medical treatment for inmates. Routine medical expenses for inmates are the responsibility of the fiscal court. No supporting documentation was maintained to determine if the disbursement was for enhanced medical services for the inmates.

The jailer and county judge/executive were unaware supporting documentation needed to be maintained to document enhanced medical services when reimbursing fiscal court for medical expenses paid from the commissary account. Expenditures for routine medical expenses reduce funds available for the benefit and well-being of inmates. Strong internal controls dictate oversight and procedures to ensure commissary disbursements are for allowable expenses.

KRS 441.045(3) states "[e]xcept as provided in subsections (4) and (5) of this section, the cost of providing necessary medical, dental, and psychological care for indigent prisoners in the jail shall be paid from the jail budget."

KRS 441.045(4) states "[t]he cost of providing necessary medical, dental, or psychological care for prisoners of the United States government shall be paid as provided by contract between the United States government and county or as may otherwise be provided by federal law."

KRS 441.045(5)(a) states, "[t]he cost of providing necessary medical, dental, or psychological care, beyond routine care and diagnostic services, for prisoners held pursuant to a contractual agreement with the state shall be paid as provided by contract between the state and county. The costs of necessary medical, dental, or psychological care, beyond routine care and diagnostic services, of prisoners held in the jail for which the county receives a per diem payment shall be paid by the state."

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II: Financial Statement Findings (Continued)

2022-010 The Clay County Jailer Lacks Adequate Controls Over Commissary Disbursements (Continued)

KRS 441.045(6) states, “[t]he cost of providing necessary medical, dental, or psychological care for prisoners held pursuant to a contractual agreement with another county or a city shall be paid as provided by contract between the county or city and county.”

KRS 441.045(10) states, “[f]or the purposes of this section, “necessary care” means care of a nonelective nature that cannot be postponed until after the period of confinement without hazard to the life or health of the prisoner.”

KRS 441.045(12) states, “[n]otwithstanding other provisions of this section to the contrary, a jail may impose a reasonable fee for the use of jail medical facilities by a prisoner who has the ability to pay for the medical care. These funds may be deducted from the prisoner's inmate account. A prisoner shall not be denied medical treatment because he or she has insufficient funds on his or her inmate account. This subsection shall not preclude other recovery of funds as provided in this section.”

We recommend the jailer strengthen internal controls and management oversight to ensure that the jailer does not reimburse the jail fund for expenses relating to routine medical expenses in the future.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

We have spoken with the jailer to correct these findings.

Jailer's Response: The Jailer will not reimburse the Jail fund.

Section III: Federal Award Findings

2022-011 The Clay County Fiscal Court Did Not Provide Supporting Documentation For Federal Emergency Management Agency (FEMA) Expenditures

Federal Program: ALN 97.036 Disaster Grants- Public Assistance (Presidentially Declared Disaster)

Award Number and Year: FEMA DR 4595 Year 2021

Name of Federal Agency – U.S. Department of Homeland Security. Federal Emergency Management Administration (FEMA)

Pass-Through Agency: KY Division of Emergency Management

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Type of Finding: Material Weakness and Material Noncompliance

Amount of Questioned Costs: None

COVID Related - No

Opinion Modification: Disclaimed

The Clay County Fiscal Court receives FEMA reimbursements from the Kentucky Division of Emergency Management as pass-through funds. The county provided a schedule of expenditures of federal awards (SEFA) that reported the fiscal court expended \$1,156,624 during the fiscal year. Auditors requested documentation to verify the amount of expenditures reported, but adequate supporting documentation was not maintained by the county after the county's emergency manager director was replaced January 2023. Due to issues noted in finding 2022-001, auditors were unable to develop sufficient audit procedures to verify these amounts.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section III: Federal Award Findings (Continued)

2022-011 The Clay County Fiscal Court Did Not Provide Supporting Documentation For Federal Emergency Management Agency (FEMA) Expenditures (Continued)

The fiscal court did not have adequate internal controls over compliance and policies and procedures in place, to ensure that program expenditures were supported by financial records.

As a result, auditors were unable to perform sufficient audit procedures to verify that the fiscal court was in compliance with the terms of the award, and we are unable to provide an opinion on the fiscal court's compliance with the direct and material compliance areas for this major program.

Good internal controls dictate that the fiscal court have procedures in place to ensure that all records are maintained and can support expenditures of program awards. 2 CFR § 200.303 requires a non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

This finding is not a repeat finding.

We recommend the fiscal court implement internal controls over compliance to ensure that all federal program expenditures are properly documented and reported accurately.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: Although these findings were under previous administration.

We are working with the Emergency Management team to keep a more accurate record of expenditures related to all FEMA work completed within our county.

2022-012 The Clay County Fiscal Court Failed To Implement Internal Controls To Ensure Costs Submitted To Document Loss Of Revenue Were For Eligible Expenses Not Already Reimbursed By Other Entities

Federal Program: ALN 21.027 – COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Award Number and Year: 2022

Name of Federal Agency and Pass-Through Agency (if applicable) – U.S. Department of the Treasury

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Type of Finding: Material Weakness and Material Noncompliance

Amount of Questioned Costs: \$0

COVID Related - Yes

Opinion Modification: Qualified

During fiscal year 2022, the Clay County Fiscal Court received funds from the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). The Clay County Fiscal Court contracted with a law firm and financial advisor to review grant documentation to ensure compliance with award requirements. The fiscal court elected to use a loss of revenue provision of the award and submitted documentation to show that essential services were being provided. The documentation submitted contained amounts that had already been submitted to other sources for reimbursement and resulted in duplicate reimbursement for the same expenditures. The audit sample was selected using a nonstatistical method.

CLAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section III: Federal Award Findings (Continued)

2022-012 The Clay County Fiscal Court Failed To Implement Internal Controls To Ensure Costs Submitted To Document Loss Of Revenue Were For Eligible Expenses Not Already Reimbursed By Other Entities (Continued)

During testing we found the following expenditures had already been reimbursed:

- \$307,216 for wages for various departments had already been reported as premium pay to essential workers and then claimed again for a loss of revenue provision.
- \$79,925 for election software was claimed as essential services provided that was reimbursed by a state grant received by the fiscal court.
- \$30,000 for a vehicle purchase was claimed as essential services provided that was reimbursed by a state grant received by the fiscal court.

The Clay County Fiscal Court failed to establish effective internal controls over compliance requirements to ensure expenditures submitted for loss of revenue calculation for CSLFRF were not already reimbursed from other sources.

As a result, the Clay County Fiscal Court included expenditures that had already been claimed as a CSLFRF expenditure or were reimbursed by another state or federal grant. This amount totaled \$417,141 of costs that had been received from other sources or were duplicated under the CSLFRF program. In addition, the fiscal court could be required to repay the duplicated costs back to the granting agency or provide additional documentation to support other eligible expenditures.

2 CFR § 200.303 requires a non-federal entity to “[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.” In addition, 2 CFR § 200.1 states:

- (a) *Improper payment* means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and
- (b) *Improper payment* includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

This is not a repeat finding.

We recommend the fiscal court strengthen internal controls over federal awards to ensure expenditures have not been reimbursed by other entities and are eligible expenditures. We also recommend that the fiscal court contact the awarding agency to determine if duplicate costs should be repaid or if they can resubmit requests with eligible expenditures.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive’s Response: Although these findings were under previous administration.

We are keeping a more accurate record of submitted costs to be sure we do not have inadequate expense reimbursements from other entities.