

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

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



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
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ALLISON BALL
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 Scott Alexander, Perry County Judge/Executive
Members of the Perry 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, which comprises the financial statement of the Perry 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 Perry 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 Perry County Fiscal Court failed to establish adequate internal controls which resulted in the failure to maintain accurate and reliable supporting documentation. During the audit, auditors were unable to obtain audit documentation for several areas of the audit and additional time was given to obtain this documentation. Once this documentation was obtained, this information was still inaccurate and unreliable to support audit objectives. Due to the county's failure to maintain adequate accounting records, and other failures noted below, we were unable to perform sufficient audit procedures to overcome the significant risks. Therefore, we cannot issue an opinion on the Perry County Fiscal Court's financial statement or give reasonable assurance the financial statement is free from material error or fraud.

Responsibilities of Management for the Financial Statement

Perry 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.



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Auditor's Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of Perry 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 Perry 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 15, 2024, on our consideration of the Perry 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 Perry 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 Perry County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment
- 2022-002 The Perry County Fiscal Court Should Seek Guidance On The Transfer Of Financial Management Activities Of The Sanitation District No.1 Of Perry County
- 2022-003 The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Cash, Receipts, And The Reporting Process
- 2022-004 The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Debt And Reporting
- 2022-005 The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Disbursements

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

- 2022-006 The Schedule Of Expenditures Of Federal Awards Did Not Provide Sufficient And Appropriate Evidence To Support Compliance With Each Major Program
- 2022-007 The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Federal Programs

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 15, 2024

PERRY COUNTY OFFICIALS**For The Year Ended June 30, 2022****Fiscal Court Members:**

Scott Alexander	County Judge/Executive
Jimmy Lou Spencer	Magistrate
Ronald Combs	Magistrate
Clayton Church	Magistrate

Other Elected Officials:

Derek Jorge Campbell	County Attorney
Minor Allen	Jailer
Wayne Napier	County Clerk
Charlie Patterson	Circuit Court Clerk
Joseph Engle	Sheriff
Lonnie Adams	Property Valuation Administrator
Wayne E. Bowling	Coroner

Appointed Personnel:

Matthew Moorefield	County Treasurer
Joy Witt	Former County Treasurer
Shirley Feltner	Financial Officer

**PERRY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT**

For The Year Ended June 30, 2022

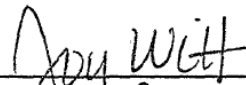
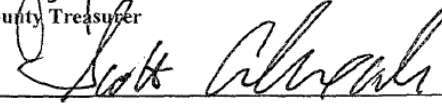
**PERRY COUNTY
FOURTH QUARTER FINANCIAL STATEMENT**

For The Year Ended June 30, 2022

RECONCILIATION

<u>Fund</u>	<u>Bank Balance</u>	<u>Deposits Not Credited</u>	<u>Less Out Checks</u>	<u>CD Balance</u>	<u>Savings Balance</u>	<u>Other</u>	<u>Cash Balance</u>
GENERAL	1,838,627.24	4,190.97	358,605.89	0.00	0.00	0.00	1,484,212.32
ROAD	28,678.44	0.00	27,606.25	0.00	0.00	0.00	1,072.19
JAIL	26,313.79	0.00	463.68	0.00	0.00	0.00	25,850.11
LGEA	1,088,783.25	0.00	44,835.77	0.00	0.00	0.00	1,043,947.48
GRANTS	8,057.60	0.00	0.00	0.00	0.00	0.00	8,057.60
CDBG	54,387.13	(4,190.97)	6,086.00	0.00	0.00	0.00	44,110.16
PC EMERGENCY PLA	6,348.66	0.00	36.97	0.00	0.00	0.00	6,311.69
WATER AND SEWER	79,276.68	2,923.14	5,932.50	0.00	0.00	0.00	76,267.32
OCCUPATIONAL LIC	336,631.71	56,549.38	5,339.36	0.00	0.00	0.00	387,841.73
PC COAL SEVERANC	101.03	0.00	0.00	0.00	0.00	0.00	101.03
FEDERAL GRANTS	10,444.13	0.00	0.00	0.00	0.00	0.00	10,444.13
E911	79,538.86	0.00	40,521.79	0.00	0.00	0.00	39,017.07
PROJECT CORE AML	60.13	0.00	0.00	0.00	0.00	0.00	60.13
PUBLIC PROPERTIES	10,876.13	0.00	0.00	0.00	0.00	0.00	10,876.13
AML ARROWWOOD	32.62	0.00	0.00	0.00	0.00	0.00	32.62
ABC	63,708.95	0.00	599.00	0.00	0.00	0.00	63,109.95
Total of All Funds	3,631,866.35	59,472.52	490,027.21	0.00	0.00	0.00	3,201,311.66

To the best of my knowledge the information contained herein is accurate and complete.

 _____ County Treasurer	8/31/22 _____ Date
 _____ County Judge/Executive	8/31/22 _____ Date

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

FINANCIAL STATEMENT
Fiscal Year to Date

PERRY COUNTY

July 01, 2021 through June 30, 2022

Fund	Total Receipts	Total Disburse	Cash Balance	Encumbrances	Unencumbered Cash Balance
GENERAL	9,792,016.21	8,308,303.89	1,483,712.32	1,396,493.51	87,218.81
ROAD	6,102,446.57	6,101,374.38	1,072.19	211,212.17	(210,139.98)
JAIL	1,922,536.50	1,896,686.39	25,850.11	430,193.50	(404,343.39)
LGEA	3,687,050.68	2,643,103.20	1,043,947.48	501,205.30	542,742.18
GRANTS	8,057.60	0.00	8,057.60	0.00	8,057.60
CDBG	2,569,494.10	2,525,383.94	44,110.16	0.00	44,110.16
PC EMERGENCY PLANNING	13,187.01	6,875.32	6,311.69	2,408.03	3,903.66
WATER AND SEWER	1,917,625.75	1,840,605.99	77,019.76	74,596.32	2,423.44
SANITATION	189,972.22	182,713.15	7,259.07	46,838.13	(39,579.06)
OCCUPATIONAL LICENSE	496,765.27	108,694.49	388,070.78	3,877.60	384,193.18
PC COAL SEVERANCE	101.03	0.00	101.03	0.00	101.03
FEDERAL GRANTS	10,444.13	0.00	10,444.13	0.00	10,444.13
E911	789,073.43	750,056.36	39,017.07	35,287.52	3,729.55
PROJECT CORE AML	60.13	0.00	60.13	0.00	60.13
PUBLIC PROPERTIES	60,876.13	50,000.00	10,876.13	0.00	10,876.13
AML ARROWWOOD	57.62	0.00	57.62	0.00	57.62
AML USA DRONE PORT	7.07	0.00	7.07	0.00	7.07
ABC	265,902.85	202,792.90	63,109.95	9,487.71	53,622.24
ARPA	10,093.17	0.00	10,093.17	0.00	10,093.17
Total of All Funds	27,835,767.47	24,616,590.01	3,219,177.46	2,711,599.79	507,577.67

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

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FINANCIAL STATEMENT
 CASH RECEIPTS REPORT

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PERIOD ENDING Jun 30 2022

GENERAL FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
01-4101-000	REAL PROPERTY	725000.00	27782.77	21815.92	752782.77	0.00	100.00%
01-4102-000	PERSONAL PROPERTY	185000.00	0.00	1552.12	121728.39	63271.61	65.80%
01-4103-000	MOTOR VEHICLES	235000.00	82917.26	107033.18	357784.45	(39867.19)	112.54%
01-4104-000	DELINQUENT PROPERTY	86645.00	0.00	12909.67	50404.06	36240.94	58.17%
01-4106-000	TANGIBLE	5000.00	0.00	0.00	0.00	5000.00	0.00%
01-4107-000	UNMINED MINERAL	40000.00	0.00	19956.80	19971.42	20028.58	49.93%
01-4119-000	TIMBER TAX	0.00	0.00	0.00	0.00	0.00	-%
01-4135-000	DEED TRANSFER	40000.00	32369.56	14506.02	72369.56	0.00	100.00%
01-4210-000	OTHER IN LIEU PILT	15000.00	0.00	11851.00	11851.00	3149.00	79.01%
01-4302-000	CO CLERK EXCESS FEES	200000.00	22435.39	0.00	222435.39	0.00	100.00%
01-4304-000	SHERIFF EXCESS FEES	80000.00	0.00	0.00	29886.29	50113.71	37.36%
01-4401-000	OCCUPATIONAL LICENSE	1000.00	0.00	0.00	118.75	881.25	11.88%
01-4406-000	SIGN PERMIT	0.00	700.00	100.00	700.00	0.00	100.00%
01-4417-000	FRANCHISE FEES	150000.00	34706.52	0.00	184706.52	0.00	100.00%
01-4418-000	SOLID WASTE FRANCHIS	150000.00	49595.38	53959.80	199595.38	0.00	100.00%
01-4501-000	OMITTED PROPERTY TAX	5000.00	2560.32	2994.98	7560.32	0.00	100.00%
01-4504-000	FEDERAL GRANT	0.00	851229.34	71127.53	851229.34	0.00	100.00%
01-4506-000	STATE REIMBURSEMENT	62185.00	887194.75	174843.79	949379.75	0.00	100.00%
01-4510-000	STATE GRANTS	0.00	80437.27	14000.00	80437.27	0.00	100.00%
01-4520-000	ELECTION REIMBURSEME	15000.00	0.00	0.00	0.00	15000.00	0.00%
01-4521-000	BOARD OF ASSEMENT AP	0.00	350.00	0.00	350.00	0.00	100.00%
01-4522-000	LEGAL PROCESS TAX	200.00	0.00	0.00	124.63	75.37	62.32%
01-4526-000	STRIP MINE PERMIT	0.00	0.00	0.00	0.00	0.00	-%
01-4532-000	COURT SPACE RENT	80000.00	23575.92	12933.48	103575.92	0.00	100.00%
01-4539-000	SHERIFF KLEFP	8000.00	2627.35	2663.02	10627.35	0.00	100.00%
01-4541-000	DEM REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-%
01-4561-000	FISCAL COURT FILING FEES	270000.00	0.00	0.00	0.00	270000.00	0.00%
01-4601-000	FOREST FIRE SUPPRESS	3000.00	3053.06	2810.11	6053.06	0.00	100.00%
01-4608-000	AMBULANCE AUTHORITY	0.00	0.00	0.00	0.00	0.00	-%
01-4680-000	CHARGES FOR SERVICES	100000.00	0.00	4146.70	25990.32	74009.68	25.99%
01-4701-000	VENDING MACHINE COMM	0.00	0.00	0.00	0.00	0.00	-%
01-4704-000	MACHINERY/EQUIPMENT AUCTION	0.00	0.00	0.00	0.00	0.00	-%
01-4705-000	SURPLUS REAL PROPERTY SALES	0.00	93670.00	0.00	93670.00	0.00	100.00%
01-4711-000	RENTAL	0.00	0.00	0.00	0.00	0.00	-%
01-4721-000	ROYALTIES	40000.00	0.00	7568.58	30231.19	9768.81	75.58%
01-4726-000	INSURANCE PROCEEDS	15000.00	0.00	0.00	14618.32	381.68	97.46%
01-4727-000	REIMBURSEMENTS	25000.00	145114.46	2089.75	170189.46	(75.00)	100.04%
01-4728-000	DONATIONS	0.00	920.00	500.00	920.00	0.00	100.00%
01-4731-000	MISCELLANEOUS	1000.00	0.00	0.00	(25.00)	1025.00	-2.50%

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

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PERRY

FINANCIAL STATEMENT
 CASH RECEIPTS REPORT
 PERIOD ENDING Jun 30 2022

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GENERAL FUND							
ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
01-4761-000	DRUG FORFEITURE	0.00	0.00	0.00	0.00	0.00	- %
01-4799-000	WRONG ACCOUNT	0.00	0.00	0.00	0.00	0.00	- %
01-4801-000	INTEREST	639.00	1108.90	573.61	2100.92	(353.02)	120.20 %
	SUBTOTAL	2537669.00	2,342,348.25	539936.06	4371366.83	508650.42	89.58 %
01-4901-000	PRIOR YEAR CARRYOVER	50000.00	66293.45	0.00	116293.45	0.00	100.00 %
01-4909-000	TRANSFER OUT	0.00	0.00	(1584000.00)	(7146667.56)	7146667.56	- %
01-4910-000	TRANSFER IN	2000000.00	0.00	4663055.72	9611023.49	(7611023.49)	480.55 %
01-4911-000	BORROWED MONEY	0.00	2840000.00	0.00	2840000.00	0.00	100.00 %
01-7500-000	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	- %
	TOTAL RECEIPTS	4587669.00	5248641.70		9792016.21		99.55 %

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

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FINANCIAL STATEMENT
 CASH RECEIPTS REPORT

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PERIOD ENDING Jun 30 2022

ROAD FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
02-4205-000	NATIONLA FOREST RECE	0.00	0.00	0.00	0.00	0.00	-%
02-4503-000	FEDERAL REIMBURSEMEN	0.00	0.00	0.00	0.00	0.00	-%
02-4506-000	STATE REIMBURSEMENT	72000.00	267263.53	0.00	339263.53	0.00	100.00%
02-4508-000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	-%
02-4513-000	EMERGENCY CRA	15000.00	211064.00	40000.00	226064.00	0.00	100.00%
02-4514-000	TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	-%
02-4515-000	ENERGY RECOVERY	45000.00	0.00	0.00	0.00	45000.00	0.00%
02-4516-000	TRUCK LICENSE DISTRI	0.00	249661.38	0.00	249661.38	0.00	100.00%
02-4517-000	DRIVERS LICENSE REFU	2500.00	0.00	0.00	0.00	2500.00	0.00%
02-4518-000	COUNTY ROAD AID	1259513.61	0.00	0.00	1009549.00	249964.61	80.15%
02-4519-000	MUNICIPAL RD AID	57000.00	367942.28	15393.36	430069.67	(5127.39)	101.21%
02-4704-000	MACHINERY/EQUIPMENT	300000.00	0.00	0.00	18076.50	281923.50	6.03%
02-4713-000	RECYCLING	7000.00	17930.73	4857.40	24930.73	0.00	100.00%
02-4726-000	INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00	-%
02-4727-000	REIMBURSEMENTS	0.00	3787.54	0.00	3787.54	0.00	100.00%
02-4731-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	-%
02-4799-000	OTHER RECEIPTS	0.00	0.00	0.00	0.00	0.00	-%
02-4801-000	INTEREST	550.00	144.98	53.13	711.41	(16.43)	102.36%
02-4901-000	PRIOR YEAR CARRYOVER	50000.00	0.00	0.00	46418.25	3581.75	92.84%
02-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
02-4910-000	TRANSFER IN	500000.00	0.00	791000.00	3753914.56	(3253914.56)	750.78%
02-4911-000	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	-%
	SUBTOTAL	2308563.61	1,117,794.44	851303.89	6102446.57	(2676088.52)	178.10%
	TOTAL RECEIPTS	2308563.61	1117794.44		6102446.57		178.10%

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

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PERRY

FINANCIAL STATEMENT
 CASH RECEIPTS REPORT
 PERIOD ENDING Jun 30 2022

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JAIL FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECV
03-4533-000	JAIL BED ALLOTMENT	80000.00	0.00	0.00	78776.72	1223.28	98.47%
03-4534-000	MEDICAL	0.00	0.00	24439.29	24439.29	(24439.29)	- %
03-4535-000	COURT COST	0.00	0.00	0.00	0.00	0.00	- %
03-4538-000	DUI FEES	5000.00	0.00	0.00	0.00	5000.00	0.00%
03-4559-000	SSA TRESURY	1500.00	0.00	1400.00	3400.00	(1900.00)	226.67%
03-4569-000	LOCAL CORRECT ASSIT	55000.00	0.00	0.00	0.00	55000.00	0.00%
03-4726-000	INSURANCE PROCEEDS	5000.00	0.00	0.00	0.00	5000.00	0.00%
03-4727-000	REIMBURSEMENT	257000.00	0.00	0.00	225.00	256775.00	0.09%
03-4731-000	MISCELLANEOUS	1000.00	0.00	0.00	0.00	1000.00	0.00%
03-4799-000	WRONG ACCOUNT	0.00	0.00	0.00	0.00	0.00	- %
03-4801-000	INTEREST	100.00	0.00	36.31	103.05	(3.05)	103.05%
	SUBTOTAL	404600.00	0.00	25875.60	106944.06	297655.94	26.43%
03-4901-000	PRIOR YEAR CARRYOVER	5000.00	0.00	0.00	5092.44	(92.44)	101.85%
03-4905-000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	- %
03-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	- %
03-4910-000	TRANSFER IN	1925450.00	0.00	445000.00	1810500.00	114950.00	94.03%
03-4911-000	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	- %
	TOTAL RECEIPTS	2335050.00	0.00		1922536.50		82.33%

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

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FINANCIAL STATEMENT
 CASH RECEIPTS REPORT

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PERRY

PERIOD ENDING Jun 30 2022

LGEA FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
04-4418-000	SOLID WASTE FRANCHIS	0.00	0.00	0.00	0.00	0.00	-%
04-4503-000	FEDERAL REIMB	0.00	0.00	0.00	0.00	0.00	-%
04-4504-000	FEDERAL GRANT	200000.00	338435.91	767293.21	1305729.12	(767293.21)	242.50%
04-4506-000	STATE REIMB	25000.00	0.00	0.00	0.00	25000.00	0.00%
04-4510-000	STATE GRANTS	0.00	153133.89	256363.00	409496.89	(256363.00)	267.41%
04-4518-000	CRA	0.00	0.00	0.00	0.00	0.00	-%
04-4526-000	STRIPE MINE PERMIT	0.00	0.00	0.00	0.00	0.00	-%
04-4527-000	COAL SEVERANCE	305000.00	228850.42	160799.50	533850.42	0.00	100.00%
04-4529-000	MINERAL SEVERANCE	200000.00	131649.44	127612.60	331649.44	0.00	100.00%
04-4539-000	KLEFPF	0.00	0.00	0.00	0.00	0.00	-%
04-4541-000	DEM REIMBURSEMENT	22000.00	0.00	0.00	6565.57	15434.43	29.84%
04-4605-000	POOL/KAYAK RECIEPTS	15000.00	0.00	11400.00	19227.00	(4227.00)	128.18%
04-4680-000	CHARGES FOR SERVICES	125000.00	0.00	31543.92	107027.23	17972.77	85.62%
04-4701-000	VENDING MACHINE	0.00	0.00	0.00	0.00	0.00	-%
04-4711-000	RENTALS & LEASES	18000.00	0.00	1118.00	13648.00	4352.00	75.82%
04-4713-000	RECYCLING RECEIPTS	0.00	0.00	0.00	0.00	0.00	-%
04-4726-000	INSURANCE PROCEEDS	30000.00	0.00	0.00	0.00	30000.00	0.00%
04-4727-000	REIMBURSEMENTS	0.00	2264.48	357.98	2264.48	0.00	100.00%
04-4728-000	DONATIONS	0.00	0.00	0.00	0.00	0.00	-%
04-4731-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	-%
04-4760-000	COURT SETTLEMENT	0.00	0.00	0.00	0.00	0.00	-%
04-4799-000	OTHER	0.00	0.00	(403.23)	(403.23)	403.23	-%
04-4801-000	INTEREST	275.00	98.09	128.95	402.92	(29.83)	108.00%
	SUBTOTAL	940275.00	854,432.23	1356213.93	2729457.84	(934750.61)	152.08%
04-4901-000	PRIOR YEAR CARRYOVER	75000.00	0.00	0.00	48592.84	26407.16	64.79%
04-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
04-4910-000	TRANSFER IN	675000.00	0.00	252000.00	909000.00	(234000.00)	134.67%
04-4911-000	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	-%
	TOTAL RECEIPTS	1690275.00	854432.23		3687050.68		144.89%

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ACCT CODE	DESCRIPTION	GRANTS	FUND	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
06-4503-000	FEDERAL GRANT			0.00	0.00	0.00	0.00	0.00	- %
06-4510-000	STATE GRANTS			0.00	0.00	0.00	0.00	0.00	- %
06-4799-000	GRANTS			0.00	0.00	0.00	0.00	0.00	- %
06-4801-000	INTEREST			0.00	0.00	2.01	8.06	(8.06)	- %
	SUBTOTAL			0.00	0.00	2.01	8.06	(8.06)	0.00 %
06-4901-000	PRIOR YEAR CARRYOVER			0.00	0.00	0.00	8049.54	(8049.54)	- %
06-4909-000	TRANSFER OUT			0.00	0.00	0.00	0.00	0.00	- %
	TOTAL RECEIPTS			0.00	0.00		8057.60		0.00 %

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ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
CDBG FUND							
07-0000-000	WITHHOLDINGS	0.00	0.00	0.00	0.00	0.00	-%
07-4504-000	FED GRANT - LKLP UTILITY ASST	0.00	75000.00	25000.00	75000.00	0.00	100.00%
07-4508-000	LOCAL GOVERNMENT	0.00	2981044.00	194421.00	2991321.00	(10277.00)	100.34%
07-4731-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	-%
07-4801-000	INTEREST	0.00	0.00	0.00	0.00	0.00	-%
	SUBTOTAL	0.00	3,056,044.00	219421.00	3066321.00	(10277.00)	100.34%
07-4901-000	PRIOR YEAR CARRYOVER	0.00	12944.60	0.00	12944.60	0.00	100.00%
07-4909-000	TRANSFER OUT	0.00	0.00	(4190.97)	(553271.50)	553271.50	-%
07-4910-000	TRANSFER IN	0.00	0.00	0.00	43500.00	(43500.00)	-%
	TOTAL RECEIPTS	0.00	3068988.60		2569494.10		83.72%

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AGENCY PLANNING FUND							
ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
08-4510-000	STATE GRANTS	0.00	0.00	0.00	3553.01	(3553.01)	-%
08-4801-000	INTEREST	0.00	0.00	6.01	28.13	(28.13)	-%
	SUBTOTAL	0.00	0.00	6.01	3581.14	(3581.14)	0.00%
08-4901-000	PRIOR YEAR CARRYOVER	9000.00	0.00	0.00	9605.87	(605.87)	106.73%
08-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
08-4910-000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	-%
	TOTAL RECEIPTS	9000.00	0.00		13187.01		146.52%

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. WATER AND SEWER FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
10-4503-000	FEDERAL REIMBURSEMENT	0.00	38838.84	526.73	39365.57	(526.73)	101.36%
10-4616-000	WATER	600000.00	79948.39	191172.81	735479.78	(55531.39)	108.17%
10-4727-000	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-%
10-4731-000	MISCELLANEOUS	0.00	0.00	0.00	(886.22)	886.22	-%
10-4801-000	INTEREST	100.00	181.77	36.43	302.10	(20.33)	107.22%
10-4911-000	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	-%
	SUBTOTAL	600100.00	118,969.00	191735.97	774261.23	(55192.23)	107.68%
10-4901-000	PRIOR YEAR CARRYOVER	10000.00	44841.76	0.00	54841.76	0.00	100.00%
10-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
10-4910-000	TRANSFER IN	150000.00	0.00	96000.00	1088522.76	(938522.76)	725.68%
	TOTAL RECEIPTS	760100.00	163810.76		1917625.75		207.56%

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SANITATION FUND							
ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECD
13-4680-000	SANITATION FEES	252500.00	0.00	69771.04	171152.02	81347.98	67.78%
13-4801-000	INTEREST	0.00	0.00	6.58	23.03	(23.03)	- %
	SUBTOTAL	252500.00	0.00	69777.62	171175.05	81324.95	67.79%
13-4901-000	PRIOR YEAR CARRYOVER	1000.00	17797.17	0.00	18797.17	0.00	100.00%
	TOTAL RECEIPTS	253500.00	17797.17		189972.22		70.02%

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PATONAL LICENSE FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
23-4134-000	OCCUPATIONAL FEES	4700000.00	0.00	1593794.82	5333267.21	(633267.21)	113.47%
23-4727-000	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-%
23-4801-000	INTEREST	500.00	0.00	337.76	922.99	(422.99)	184.60%
	SUBTOTAL	4700500.00	0.00	1594132.58	5334190.20	(633690.20)	113.48%
23-4901-000	PRIOR YEAR CARRYOVER	50000.00	0.00	0.00	320575.07	(270575.07)	641.15%
23-4909-000	TRANSFER OUT	(4600000.00)	0.00	(1353000.00)	(5158000.00)	558000.00	112.13%
	TOTAL RECEIPTS	150500.00	0.00		496765.27		330.08%

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COAL SEVERANCE FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
31-4508-000	LOCAL GOVENMENT ECO.	1200000.00	0.00	804269.75	1904406.75	(704406.75)	158.70 %
31-4799-000	OTHER	0.00	0.00	0.00	0.00	0.00	- %
31-4801-000	INTEREST	85.00	0.00	2.73	92.13	(7.13)	108.39 %
	SUBTOTAL	1200085.00	0.00	804272.48	1904498.88	(704413.88)	158.70 %
31-4901-000	PRIOR YEAR CARRYOVER	2500.00	0.00	0.00	2528.90	(28.90)	101.16 %
31-4909-000	TRANSFER OUT	0.00	0.00	(804269.75)	(1906926.75)	1906926.75	- %
31-4910-000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	- %
	TOTAL RECEIPTS	1202585.00	0.00		101.03		0.01 %

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FEDERAL GRANTS FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
75-4504-000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	-%
75-4801-000	INTEREST	0.00	0.00	9.10	36.48	(36.48)	-%
	SUBTOTAL	0.00	0.00	9.10	36.48	(36.48)	0.00%
75-4901-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00	10407.65	(10407.65)	-%
75-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
	TOTAL RECEIPTS	0.00	0.00		10444.13		0.00%

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E911 FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
76-4140-000	E911 RECEIPTS	410000.00	0.00	103601.32	425311.61	(15311.61)	103.73%
76-4562-000	CMRS COMMISSION	175000.00	106391.52	67461.88	281391.52	0.00	100.00%
76-4680-000	CHARGES FOR SERVICES RENDERE	1000.00	0.00	10.00	462.27	537.73	46.23%
76-4726-000	INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00	-%
76-4727-000	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-%
76-4731-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	-%
76-4799-000	OTHER	0.00	0.00	0.00	0.00	0.00	-%
76-4801-000	INTEREST	200.00	0.00	66.67	261.55	(61.55)	130.78%
	SUBTOTAL	586200.00	106,391.52	171139.87	707426.95	(14835.43)	102.14%
76-4901-000	PRIOR YEAR CARRYOVER	25000.00	56646.48	0.00	81646.48	0.00	100.00%
76-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
76-4910-000	TRANSFER IN	15000.00	0.00	0.00	0.00	15000.00	0.00%
76-4911-000	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	-%
	TOTAL RECEIPTS	626200.00	163038.00		789073.43		99.98%

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ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
77-4510-000	AML GRANT	0.00	0.00	0.00	0.00	0.00	- %
77-4801-000	INTEREST	0.00	0.00	0.06	0.24	(0.24)	- %
	SUBTOTAL	0.00	0.00	0.06	0.24	(0.24)	0.00 %
77-4901-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00	59.89	(59.89)	- %
	TOTAL RECEIPTS	0.00	0.00		60.13		0.00 %

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ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
PUBLIC PROPERTIES FUND							
78-4711-000	RENTAL & LEASES	0.00	0.00	0.00	0.00	0.00	-%
78-4731-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	-%
78-4799-000	WRONG ACCOUNT	0.00	0.00	0.00	0.00	0.00	-%
78-4801-000	INTEREST	0.00	0.00	9.49	39.91	(39.91)	-%
	SUBTOTAL	0.00	0.00	9.49	39.91	(39.91)	0.00%
78-4901-000	PRIOR YEAR CARRYOVER	0.00	10836.22	0.00	10836.22	0.00	100.00%
78-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
78-4910-000	TRANSFER IN	0.00	0.00	0.00	50000.00	(50000.00)	-%
	TOTAL RECEIPTS	0.00	10836.22		60876.13		561.78%

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AML ARROWWOOD FUND

ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
79-4510-000	AML GRANT	0.00	0.00	0.00	(10.00)	10.00	-%
79-4801-000	INTEREST	0.00	0.00	0.00	(4.87)	4.87	-%
	SUBTOTAL	0.00	0.00	0.00	(14.87)	14.87	0.00%
79-4901-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00	72.49	(72.49)	-%
	TOTAL RECEIPTS	0.00	0.00		57.62		0.00%

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ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
L USA DRONE PORT FUND							
80-4801-000	INTEREST	0.00	0.00	0.00	3.36	(3.36)	-%
	SUBTOTAL	0.00	0.00	0.00	3.36	(3.36)	0.00%
80-4510-000	AML USA DRONE PORT	1446156.70	0.00	0.00	0.00	1446156.70	0.00%
80-4901-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00	3.71	(3.71)	-%
	TOTAL RECEIPTS	1446156.70	0.00		7.07		0.00%

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ABC FUND							
ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
83-4132-000	LICENSE FEE	175000.00	24619.88	64551.24	217334.60	(17714.72)	108.87%
83-4799-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	-%
83-4801-000	INTEREST	135.00	0.00	30.92	260.53	(125.53)	192.99%
	SUBTOTAL	175135.00	24,619.88	64582.16	217595.13	(17840.25)	108.93%
83-4901-000	PRIOR YEAR CARRYOVER	5000.00	43307.72	0.00	48307.72	0.00	100.00%
83-4909-000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	-%
83-4910-000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	-%
	TOTAL RECEIPTS	180135.00	67927.60		265902.85		107.19%

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ACCT CODE	DESCRIPTION	ORG BDG ESTIMATE	AMENDMENTS	REC THIS QUARTER	TOTAL REC TO DATE	UNDER (OVER)	PERCENT RECVD
84-4504-000	ARPA FUNDS	0.00	2501595.00	0.00	2501595.00	0.00	100.00 %
84-4801-000	INTEREST	0.00	0.00	3162.75	10093.17	(10093.17)	- %
	SUBTOTAL	0.00	2,501,595.00	3162.75	2511688.17	(10093.17)	100.40 %
84-4901-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00	0.00	0.00	- %
84-4909-000	TRANSFER OUT	0.00	0.00	(2501595.00)	(2501595.00)	2501595.00	- %
84-4910-000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	- %
	TOTAL RECEIPTS	0.00	2501595.00		10093.17		0.40 %

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FINANCIAL STATEMENT
 APPROPRIATION CONDITION REPORT

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Appropriation Account Number	Name of Appropriation Account	Original Budget	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended
5001-101	CO JUDGE SALARY	98352.48	0.00	6864.70	105217.18	105217.18	0	100.00 %
5001-103	JUDGE PRO TEM	0.00	0.00	0.00	0.00	0.00	0	- %
5001-104	FINANCE OFFICER SALARY	43986.00	0.00	10019.44	54005.44	54005.44	0	100.00 %
5001-105	ADMINISTRATIVE ASSIT GRANT	75000.00	0.00	88194.68	163194.68	163194.68	0	100.00 %
5001-106	HUMAN RESOURCE	30368.00	0.00	(22111.70)	8256.30	8256.30	0	100.00 %
5001-129	COMPUTER PROGRAMER	65000.00	0.00	4750.72	69750.72	69750.72	0	100.00 %
5001-161	COUNTY JUDGE LABORERS	25000.00	0.00	86849.78	111849.78	111849.78	0	100.00 %
5001-165	CO JUDGE SECRETARY SALARY	43986.00	0.00	15463.98	59449.98	59449.98	0	100.00 %
5001-212	TRAINING FRINGE BENEFIT	16400.00	0.00	(16400.00)	0.00	0.00	0	- %
5001-299	BENEFIT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0	- %
5001-309	COMPUTER CONSULTING	0.00	0.00	0.00	0.00	0.00	0	- %
5001-382	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0	- %
5001-399	CONTRACTED SERVICES	38000.00	0.00	370.00	370.00	370.00	0	100.00 %
5001-445	OFFICE SUPPLIES	20000.00	0.00	4373.00	42373.00	42373.00	0	100.00 %
5001-533	FINES	0.00	0.00	24212.78	44212.78	44212.78	0	100.00 %
5001-563	POSTAGE	0.00	0.00	0.00	0.00	0.00	0	- %
5001-566	REFUND	3000.00	0.00	1367.96	4367.96	4367.96	0	100.00 %
5001-576	TRAVEL	0.00	0.00	30300.00	30300.00	30300.00	0	100.00 %
5001-599	MISCELLANEOUS	7000.00	0.00	345.64	7345.64	7345.64	0	100.00 %
5005-101	CO ATTORNEYS SALARY	500.00	0.00	1774.08	2274.08	2274.08	0	100.00 %
5005-165	CO ATTORNEYS SECRETARY SAL	46039.00	0.00	1770.44	47809.44	47809.44	0	100.00 %
5010-368	CO CLERK TAX BILL PREPARATI	16246.00	0.00	623.87	16869.87	16869.87	0	100.00 %
5010-445	OFFICE SUPPLIES	5000.00	0.00	3318.58	8318.58	8318.58	0	100.00 %
5010-540	CO CLERK INDEXING	13000.00	0.00	(4685.80)	8314.20	8314.20	0	100.00 %
5010-579	WATER	0.00	0.00	0.00	0.00	0.00	0	- %
5010-603	CLERKS NOTE	250.00	0.00	0.00	250.00	0.00	250.00	0.00 %
5015-507	SHERIFF CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0	- %
5015-572	SHERIFF TAXES	0.00	0.00	0.00	0.00	0.00	0	- %
5015-751	SHERIFF PROJECTS & EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0	- %
5020-101	CORONER SALARY	50000.00	0.00	151506.80	201506.80	201506.80	0	100.00 %
5020-103	DEPUTY CORONER	27047.00	0.00	1039.75	28086.75	28086.75	0	100.00 %
5020-308	AUTOPSIES AND ATTENDENT SE	7040.00	0.00	586.32	7626.32	7626.32	0	100.00 %
5020-445	CORONER OFFICE	20000.00	0.00	164.30	20164.30	20164.30	0	100.00 %
5025-101	MAGISTRATES SALARY	25000.00	0.00	(11831.18)	13168.82	13168.82	0	100.00 %
5025-210	MAGISTRATES EXPENSE	140991.00	0.00	5422.17	146413.17	146413.17	0	100.00 %
		10800.00	0.00	900.00	11700.00	11700.00	0	100.00 %

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01-5025-212	TRAINING FRINGE BENEFITS	6324.00	0.00	(6324.00)	0.00	0.00	0	- %
01-5025-302	ADVERTISING	35000.00	0.00	16348.70	51348.70	51348.70	0	100.00 %
01-5025-315	CONTRACT LABOR	20000.00	0.00	87239.46	107239.46	107239.46	0	100.00 %
01-5025-340	MAIN VEHICLE	0.00	0.00	755.48	755.48	755.48	0	100.00 %
01-5025-398	CONTRACTED SERVICES	0.00	0.00	3799.50	3799.50	3799.50	0	100.00 %
01-5025-425	FOOD	1500.00	0.00	(595.00)	905.00	0.00	905.00	0.00 %
01-5025-446	FUNCTION SPECIFIC EQUIP&SUP	0.00	0.00	12285.00	12285.00	12285.00	0	100.00 %
01-5025-499	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0	- %
01-5025-503	BANK CHARGES	0.00	0.00	0.00	0.00	0.00	0	- %
01-5025-505	CHAMBER OF COMMERCE	150.00	0.00	0.00	150.00	0.00	150.00	0.00 %
01-5025-507	CONTRIBUTIONS	15000.00	0.00	27700.00	42700.00	42700.00	0	100.00 %
01-5025-551	MEMBERSHIPS	3000.00	0.00	7167.84	10167.84	10167.84	0	100.00 %
01-5025-569	REGISTRATION, CONFERENCES &	20000.00	0.00	0.00	20000.00	18771.32	1228.68	93.86 %
01-5025-599	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0	- %
01-5025-723	MOTOR VEHICLE PURCHASE	0.00	0.00	22599.00	22599.00	22599.00	0	100.00 %
01-5030-367	PVA STATUTORY CONTRIBUTIO	54450.00	0.00	0.00	54450.00	54450.00	0	100.00 %
01-5035-191	BOARD OF ASSESSMENT APPEAL	400.00	0.00	300.00	700.00	700.00	0	100.00 %
01-5040-102	CO TREASURER SALARY	53670.00	0.00	28605.97	82275.97	82275.97	0	100.00 %
01-5040-212	TRAINING INCENTIVE	6469.00	0.00	8049.24	14518.24	14518.24	0	100.00 %
01-5040-569	TREASURER TRAINING	2500.00	0.00	0.00	2500.00	870.54	1629.46	34.82 %
01-5057-318	DATA PROCESSING SERVICES	0.00	0.00	0.00	0.00	0.00	0	- %
01-5060-101	LAW LIBRARY	1200.00	0.00	65.00	1265.00	1260.62	4.38	99.65 %
01-5063-363	PSYCHIATRIC EVALUTATION	20000.00	0.00	(5500.00)	14500.00	14500.00	0	100.00 %
01-5065-192	ELECTION OFFICERS	10000.00	0.00	4424.72	14424.72	14424.72	0	100.00 %
01-5065-193	ELECTION COMMISSIONERS	3500.00	0.00	2300.00	5800.00	4700.00	1100.00	81.03 %
01-5065-302	ELECTION ADVERTISEMENT	500.00	0.00	5488.90	5988.90	5988.90	0	100.00 %
01-5065-341	ELECTION MAIN & REPAIR VOI	1500.00	0.00	0.00	1500.00	0.00	1500.00	0.00 %
01-5065-347	POLLING PLACES	2500.00	0.00	(2500.00)	0.00	0.00	0	- %
01-5065-441	MACHINERY & EQUIPMENT	250.00	0.00	417107.43	417357.43	417357.43	0	100.00 %
01-5065-565	ELECTION PRINTING & ADVERTI	2000.00	0.00	(1905.05)	94.95	94.95	0	100.00 %
01-5065-566	ELECTION REIMBURSEMENTS	2000.00	0.00	(2000.00)	0.00	0.00	0	- %
01-5065-573	ELECTION TELEPHONE	0.00	0.00	0.00	0.00	0.00	0	- %
01-5065-599	MISCELLANEOUS EXPENSE	0.00	0.00	156.00	156.00	156.00	0	100.00 %
01-5080-175	COURTHOUSE JANITORS	82000.00	0.00	0.00	82000.00	79807.31	2192.69	97.33 %
01-5080-334	COURTHOUSE MAINTENANCE	50000.00	0.00	7714.67	57714.67	57714.67	0	100.00 %

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01-5080-346	COURTHOUSE PEST CONTROL	2000.00	0.00	(2000.00)	0.00	0.00	0	- %
01-5080-352	COURTHOUSE ELEVATOR	3000.00	0.00	(2625.00)	375.00	375.00	0	100.00 %
01-5080-411	CUSTODIAL SUPPLIES	20000.00	0.00	(9232.86)	10767.14	10767.14	0	100.00 %
01-5080-512	ELECTRICAL REPAIR & SUPPLIES	500.00	0.00	3995.61	4495.61	4495.61	0	100.00 %
01-5080-516	HEATING & AIR CONDITIONING	0.00	0.00	800.86	800.86	800.86	0	100.00 %
01-5080-550	COURTHOUSE MEDICAL SUPPLIES	1000.00	0.00	0.00	1000.00	176.80	823.20	17.68 %
01-5080-578	COURTHOUSE UTILITIES	200000.00	0.00	28113.14	228113.14	228113.14	0	100.00 %
01-5080-579	COURTHOUSE WATER	8000.00	0.00	(7828.76)	171.24	171.24	0	100.00 %
01-5080-599	COURTHOUSE MISCELLANEOUS	1000.00	0.00	51.34	1051.34	1051.34	0	100.00 %
01-5081-175	JUSTICE CENTER MAINTENANCE	100000.00	0.00	113472.50	213472.50	213472.50	0	100.00 %
01-5081-307	AUDIT PUBLIC PROPERTY	0.00	0.00	0.00	0.00	0.00	0	- %
01-5081-315	CONTRACT LABOR	18000.00	0.00	(18000.00)	0.00	0.00	0	- %
01-5081-334	MAINTENANCE AND REPAIR AOC	70000.00	0.00	141550.04	211550.04	211550.04	0	100.00 %
01-5081-352	AOC ELEVATOR	7200.00	0.00	(7200.00)	0.00	0.00	0	- %
01-5081-411	CLEANING SUPPLIES	15000.00	0.00	(10106.03)	4893.97	4893.97	0	100.00 %
01-5081-548	SPECIAL PROJECTS	0.00	0.00	8650.00	8650.00	8650.00	0	100.00 %
01-5081-578	AOC UTILITIES	100000.00	0.00	4599.71	104599.71	104599.71	0	100.00 %
01-5103-425	FOOD	750.52	0.00	0.00	750.52	0.00	750.52	0.00 %
01-5110-576	CONSTABLES TRAVEL	10800.00	0.00	0.00	10800.00	10500.00	300.00	97.22 %
01-5130-398	EMERGENCY RESCUE	0.00	0.00	318.00	318.00	318.00	0	100.00 %
01-5136-741	HOMELAND SECURITY	0.00	0.00	0.00	0.00	0.00	0	- %
01-5150-348	FORESTRY PROGRAM	0.00	0.00	0.00	0.00	0.00	0	- %
01-5175-903	PUBLIC DEFENDER	5000.00	0.00	0.00	5000.00	3589.00	1411.00	71.78 %
01-5215-125	SOLID WASTE SECRETARY	0.00	0.00	0.00	0.00	0.00	0	- %
01-5220-739	H2O OTHER EQUIP WATER METER	0.00	0.00	0.00	0.00	0.00	0	- %
01-5220-743	WATER SYSTEM	0.00	0.00	0.00	0.00	0.00	0	- %
01-5401-548	SPECIAL PROJECTS	400000.00	0.00	846589.60	1246589.60	1246589.60	0	100.00 %
01-5420-185	TOURISM COORDINATOR	0.00	0.00	0.00	0.00	0.00	0	- %
01-5420-445	TOURISM OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0	- %
01-5420-578	TOURISM UTILITIES	0.00	0.00	0.00	0.00	0.00	0	- %
01-6005-723	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0	- %
01-6005-739	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0	- %
01-7200-601	PRINCIPAL ON BOND	0.00	0.00	539732.85	539732.85	539732.85	0	100.00 %
01-7200-605	BOND INTEREST	0.00	0.00	161367.72	161367.72	161367.72	0	100.00 %
01-7500-603	BORROWED MONEY	0.00	0.00	0.00	0.00	0.00	0	- %

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01-7500-699	SHORT TERM LOAN	19000.00	0.00	1450501.78	1469501.78	1469501.78	0	100.00 %
01-9100-199	OTHER PER DIEM AND FEES	0.00	0.00	0.00	0.00	0.00	0	- %
01-9100-306	AUCTIONEER	0.00	0.00	0.00	0.00	0.00	0	- %
01-9100-307	AUDIT SERVICES	150000.00	0.00	(124850.00)	25150.00	25150.00	0	100.00 %
01-9100-315	CONTRACT WITH PRIVATE AGE	0.00	0.00	0.00	0.00	0.00	0	- %
01-9100-520	CIVIL AIR PATROL	0.00	0.00	0.00	0.00	0.00	0	- %
01-9100-521	INSURANCE	227000.00	0.00	(207577.76)	19422.24	19422.24	0	100.00 %
01-9100-531	SURETY BONDS	30000.00	0.00	(9335.62)	20664.38	20664.38	0	100.00 %
01-9100-551	MEMBERSHIPS-KCJEA DUES	1800.00	0.00	0.00	1800.00	0.00	1800.00	0.00 %
01-9100-553	KRADD MEMBERSHIP DUES	20000.00	0.00	0.00	20000.00	18545.00	1455.00	92.73 %
01-9100-555	KACO MEMBERSHIP DUES	1100.00	0.00	2542.70	3642.70	3642.70	0	100.00 %
01-9100-558	KY COAL COALITION	0.00	0.00	0.00	0.00	0.00	0	- %
01-9100-599	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0	- %
01-9200-999	RESERVE FOR TRANSFERS	150000.00	5248641.70	(5398641.70)	0.00	0.00	0	- %
01-9300-999	TRANSFERS TO OTHER FUNDS	0.00	0.00	61.38	61.38	0.00	61.38	0.00 %
01-9400-201	SOCIAL SECURITY	65000.00	0.00	21435.15	86435.15	86435.15	0	100.00 %
01-9400-202	RETIREMENT	520000.00	0.00	111978.11	631978.11	631978.11	0	100.00 %
01-9400-204	LIFE INSURANCE	9600.00	0.00	0.00	9600.00	9170.83	429.17	95.53 %
01-9400-205	EMPLOYEE HEALTH INSURANCE	945000.00	0.00	79621.00	1024621.00	1024621.00	0	100.00 %
01-9400-208	UNEMPLOYMENT INSURANCE	55000.00	0.00	(38473.26)	16526.74	16526.74	0	100.00 %
01-9400-209	WORKERS COMPENSATION	210000.00	0.00	(210000.00)	0.00	0.00	0	- %
01-9400-599	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0	- %
01-9500-902	SALES TAX AUCTION	0.00	0.00	0.00	0.00	0.00	0	- %
Grand Total		4587669.00	5248641.70	(1512016.33)	8324294.37	8308303.89	15990.48	99.81 %

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02-5025-521	INSURANCE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0	- %
02-6005-723	VEHICLE PURCHASE	0.00	0.00	138750.00	138750.00	138750.00	0	100.00 %
02-6005-739	EQUIPMENT PURCHASE	0.00	0.00	8000.00	8000.00	8000.00	0	100.00 %
02-6103-102	ROAD SUPERVISOR'S SALARY	157448.20	0.00	62978.41	220426.61	220426.61	0	100.00 %
02-6105-143	ROAD EMPLOYEES SALARIES	520000.00	0.00	75254.65	595254.65	595254.65	0	100.00 %
02-6105-315	CONTRACT LABOR	310801.24	0.00	1650383.28	1961184.52	1961184.52	0	100.00 %
02-6105-405	ASPHALT	148000.00	0.00	1031265.68	1179265.68	1179265.68	0	100.00 %
02-6105-406	Building Main Supplies	0.00	0.00	1718.12	1718.12	1718.12	0	100.00 %
02-6105-409	Gravel	110000.00	0.00	533912.15	643912.15	643912.15	0	100.00 %
02-6105-415	FUEL	125000.00	0.00	182838.94	307838.94	307838.94	0	100.00 %
02-6105-443	PARTS VEHICLE/MACHINERY	35000.00	0.00	75244.55	110244.55	110244.55	0	100.00 %
02-6105-447	ROAD MATERIALS	260000.00	0.00	320186.32	580186.32	580186.32	0	100.00 %
02-6105-739	EQUIPMENT PURCHASE	0.00	0.00	87852.00	87852.00	87852.00	0	100.00 %
02-7100-601	PRINCIPAL ON BONDS	0.00	0.00	0.00	0.00	0.00	0	- %
02-7100-605	INTEREST ON BOND	0.00	0.00	0.00	0.00	0.00	0	- %
02-7700-503	LEASE/BANK CHARGES	412691.25	0.00	(412691.25)	0.00	0.00	0	- %
02-7700-605	BOND INTEREST	0.00	0.00	0.00	0.00	0.00	0	- %
02-7700-606	INTEREST LEASE	5054.92	0.00	7298.15	12353.07	12353.07	0	100.00 %
02-7700-699	OTHER DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0	- %
02-9200-999	RESERVE FOR TRANSFER	0.00	1117794.44	(1117794.44)	0.00	0.00	0	- %
02-9300-999	TRANSFER TO OTHER FUND	0.00	0.00	0.00	0.00	0.00	0	- %
02-9400-201	SOCIAL SECURITY	53676.00	0.00	3503.00	57179.00	57179.00	0	100.00 %
02-9400-202	RETIREMENT	168660.00	0.00	26369.77	195029.77	195029.77	0	100.00 %
02-9400-205	INSURANCE	0.00	0.00	0.00	0.00	0.00	0	- %
02-9500-902	BD OF ED SHARE FORESTRY	2232.00	0.00	(53.00)	2179.00	2179.00	0	100.00 %
	Grand Total	2308563.61	1117794.44	2675016.33	6101374.38	6101374.38	0.00	100.00 %

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03-5085-310	SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0	- %
03-5101-101	JAILERS SALARY	74468.27	0.00	718.94	75187.21	75187.21	0	100.00 %
03-5101-212	TRAINING FRINGE BENEFITS	4215.00	0.00	0.00	4215.00	2186.48	2028.52	51.87 %
03-5101-314	CONTRACTS WITH GOVT AGEN	1116038.91	0.00	0.00	1116038.91	786344.00	329694.91	70.46 %
03-5101-425	FOOD	0.00	0.00	0.00	0.00	0.00	0	- %
03-5101-445	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0	- %
03-5101-549	MEDICAL SERVICES	236250.00	0.00	0.00	236250.00	216562.50	19687.50	91.67 %
03-5101-559	PHARMACEUTICALS	0.00	0.00	0.00	0.00	0.00	0	- %
03-5101-569	REGISTRATION CONF & TRAININ	1500.00	0.00	201.16	1701.16	1701.16	0	100.00 %
03-5101-902	PAYMENT TO GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0	- %
03-5102-314	JUVENILE HOUSING	0.00	0.00	0.00	0.00	0.00	0	- %
03-7100-601	PRINCIPAL ON BONDS	452083.39	0.00	416.63	452500.02	452500.02	0	100.00 %
03-7100-605	INTEREST ON BONDS	184294.43	0.00	0.00	184294.43	183616.22	678.21	99.63 %
03-7100-699	BANK CHARGES	0.00	0.00	0.00	0.00	0.00	0	- %
03-7200-601	PRINCIPAL ON BONDS	0.00	0.00	0.00	0.00	0.00	0	- %
03-7200-605	INTEREST ON BONDS	0.00	0.00	0.00	0.00	0.00	0	- %
03-7400-699	KRRJ DEBT	0.00	0.00	0.00	0.00	0.00	0	- %
03-8011-305	DEVELOPMENT ARCHITECT	0.00	0.00	0.00	0.00	0.00	0	- %
03-9100-521	INSURANCE	240000.00	0.00	(3188.93)	236811.07	152199.35	84611.72	64.27 %
03-9200-999	RESERVE FOR TRANSFER	0.00	0.00	0.00	0.00	0.00	0	- %
03-9400-201	SOCIAL SECURITY	6200.00	0.00	0.00	6200.00	5537.25	662.75	89.31 %
03-9400-202	RETIREMENT	19000.00	0.00	1852.20	20852.20	20852.20	0	100.00 %
03-9400-599	MISCELLANEOUS	1000.00	0.00	0.00	1000.00	0.00	1000.00	0.00 %
	Grand Total	2335050.00	0.00	0.00	2335050.00	1896686.39	438363.61	81.23 %

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04-5001-576	EMS TRAVEL	0.00	0.00	0.00	0.00	0.00	0	- %
04-5105-119	PARK PATROL	0.00	0.00	0.00	0.00	0.00	0	- %
04-5105-401	PARK PATROL AMMUNITION	0.00	0.00	0.00	0.00	0.00	0	- %
04-5105-443	VEHICLE/MAINTENANCE	10000.00	0.00	(7652.55)	2347.45	2347.45	0	100.00 %
04-5105-446	EQUIPMENT & SUPPLIES	0.00	0.00	39.99	39.99	39.99	0	100.00 %
04-5105-481	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0	- %
04-5105-549	PARK POLICE MEDICAL	0.00	0.00	0.00	0.00	0.00	0	- %
04-5105-569	PARK POLICE TRAINING	0.00	0.00	0.00	0.00	0.00	0	- %
04-5120-507	CO FIRE DEPT CO	3000.00	0.00	(3000.00)	0.00	0.00	0	- %
04-5120-521	CO FIRE DEPT IN	76000.00	0.00	6296.04	82296.04	82296.04	0	100.00 %
04-5120-548	FIRE DEPT. SP. PROJ.	0.00	0.00	1000.00	1000.00	1000.00	0	100.00 %
04-5120-567	FIRE DEPT REIMB	0.00	0.00	0.00	0.00	0.00	0	- %
04-5120-739	FIRE DEPT EQUIPMENT	0.00	0.00	5211.18	5211.18	5211.18	0	100.00 %
04-5120-911	FIRE DEPT SERVICE FEES	0.00	0.00	0.00	0.00	0.00	0	- %
04-5135-107	EMS DIRECTOR	40000.00	0.00	6153.90	46153.90	46153.90	0	100.00 %
04-5135-165	APPLICANT AGENT SECRETARY	30368.00	0.00	1145.00	31513.00	31513.00	0	100.00 %
04-5135-318	EMS DATA PROCESS	0.00	0.00	0.00	0.00	0.00	0	- %
04-5135-373	EMS SPECIAL PROJECT	0.00	0.00	0.00	0.00	0.00	0	- %
04-5135-399	EMERGENCY STREAM/ROAD	0.00	0.00	908.25	908.25	908.25	0	100.00 %
04-5135-420	DES SUPPLIES	0.00	0.00	0.00	0.00	0.00	0	- %
04-5135-564	EMS PHOTOWORK	0.00	0.00	0.00	0.00	0.00	0	- %
04-5135-573	EMS TELEPHONE	1500.00	0.00	(1498.20)	1.80	0.00	1.80	0.00 %
04-5135-599	EMS MISCELLANEOUS	0.00	0.00	221.16	221.16	221.16	0	100.00 %
04-5140-567	AMULANCE AUTH. REIMB	0.00	0.00	0.00	0.00	0.00	0	- %
04-5140-741	AMBULANCE GRANT	10700.00	0.00	(10699.34)	0.66	0.00	0.66	0.00 %
04-5175-903	PUBLIC DEFENDER	0.00	0.00	0.00	0.00	0.00	0	- %
04-5205-102	DOG WARDEN	30368.00	0.00	1552.90	31920.90	31920.90	0	100.00 %
04-5205-447	DOG CONTROL MATERIALS	0.00	0.00	0.00	0.00	0.00	0	- %
04-5205-507	ANIMAL SHELTER	33000.00	0.00	(2092.80)	30907.20	30907.20	0	100.00 %
04-5210-177	SANITATION GROUNDS KEEPER	70000.00	0.00	13529.15	83529.15	83529.15	0	100.00 %
04-5210-323	LANDFILL-ENGINE	0.00	0.00	0.00	0.00	0.00	0	- %
04-5212-107	SOLID WASTE DIRECTOR	33000.00	0.00	27018.80	60018.80	60018.80	0	100.00 %
04-5212-336	SOLID WASTE MAINTENANCE &	0.00	0.00	2300.47	2300.47	2300.47	0	100.00 %
04-5212-398	SOLID WASTE CONTRACTED SEI	10000.00	0.00	5039.38	15039.38	15039.38	0	100.00 %
04-5212-445	SOLID WASTE-OFF	3000.00	0.00	(2234.12)	765.88	765.88	0	100.00 %

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04-5212-447	SOLID WASTE MATERIALS	26000.00	0.00	108550.74	134550.74	134550.74	0	100.00 %
04-5212-599	SOLID WASTE MISCELLANEOUS	1000.00	0.00	(96.72)	903.28	903.28	0	100.00 %
04-5217-314	RECYCLING PROGRAM	0.00	0.00	9521.97	9521.97	9521.97	0	100.00 %
04-5220-326	H2O ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0	- %
04-5220-398	WATER-EMERGENCY WORK	0.00	0.00	0.00	0.00	0.00	0	- %
04-5220-743	WATER LINES	0.00	0.00	0.00	0.00	0.00	0	- %
04-5225-580	SEWAGE	0.00	0.00	0.00	0.00	0.00	0	- %
04-5301-515	BURNED HOMES	2000.00	0.00	(1600.00)	400.00	400.00	0	100.00 %
04-5305-185	SENIOR CITIZENS SALARIES	60000.00	0.00	110792.71	170792.71	170792.71	0	100.00 %
04-5305-314	SR. CIT. CONTRACT W/LKLP	0.00	0.00	0.00	0.00	0.00	0	- %
04-5305-447	SEN CIT MATERIALS	30000.00	0.00	99919.52	129919.52	129919.52	0	100.00 %
04-5305-507	SEN CIT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0	- %
04-5305-579	SEN CIT WATER	0.00	0.00	0.00	0.00	0.00	0	- %
04-5305-588	SEN CIT MAIN & REPAIRS	1000.00	0.00	13081.81	14081.81	14081.81	0	100.00 %
04-5305-599	SEN CIT MISCELLANEOUS	0.00	0.00	892.94	892.94	892.94	0	100.00 %
04-5340-106	COMMUNITY CORRECTIONS	0.00	0.00	2584.00	2584.00	2584.00	0	100.00 %
04-5401-185	CO PARK SALARIES	115000.00	0.00	121060.10	236060.10	236060.10	0	100.00 %
04-5401-315	PARK CONTRACT	0.00	0.00	34810.00	34810.00	34810.00	0	100.00 %
04-5401-373	SPECIAL PROJECT	10000.00	0.00	38214.47	48214.47	48214.47	0	100.00 %
04-5401-447	CO PARK MATERIALS	65000.00	0.00	58716.65	123716.65	123716.65	0	100.00 %
04-5401-463	CO PARK PLUMBING	0.00	0.00	315.00	315.00	315.00	0	100.00 %
04-5401-467	CO PARK RECREATIONAL	1500.00	0.00	557.39	2057.39	2057.39	0	100.00 %
04-5401-567	POOL REFUNDS	300.00	0.00	(300.00)	0.00	0.00	0	- %
04-5401-723	VEHICLE PURCHASE	0.00	0.00	40979.00	40979.00	40979.00	0	100.00 %
04-5405-161	PART-TIME POOL/PARK	30000.00	0.00	129421.93	159421.93	159421.93	0	100.00 %
04-6105-315	CONTRACT LABOR	60000.00	0.00	20537.50	80537.50	80537.50	0	100.00 %
04-6106-311	ROAD REPAIR (CONTRACTED)	0.00	0.00	88714.25	88714.25	88714.25	0	100.00 %
04-6106-405	RD MAIN ASPHALT	10000.00	0.00	239273.05	249273.05	249273.05	0	100.00 %
04-6106-409	GRAVEL	25000.00	0.00	7802.92	32802.92	32802.92	0	100.00 %
04-6106-411	RD MAIN MACHINE	0.00	0.00	185.90	185.90	185.90	0	100.00 %
04-6106-415	FUEL	20000.00	0.00	1717.70	21717.70	21717.70	0	100.00 %
04-6106-441	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0	- %
04-6106-447	RD MAIN MATERIALS	29529.97	0.00	36233.13	65763.10	65763.10	0	100.00 %
04-6106-566	REIMBURSEMENT	0.00	0.00	11676.71	11676.71	11676.71	0	100.00 %
04-7100-601	PRINCIPAL ON BOND	544279.00	0.00	(234278.96)	310000.04	310000.04	0	100.00 %

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04-7100-605	INTEREST ON BOND	131580.03	0.00	(67518.06)	64061.97	63527.04	534.93	99.16 %
04-7100-699	BOND EXPENSES	0.00	0.00	0.00	0.00	0.00	0	- %
04-7700-441	LEASE MACHINERY	0.00	0.00	0.00	0.00	0.00	0	- %
04-7700-606	LEASE PURCHASE	0.00	0.00	0.00	0.00	0.00	0	- %
04-8001-715	PURCHASE LAND/BUILDING	0.00	0.00	0.00	0.00	0.00	0	- %
04-8007-699	AIRPORTS DEBT	0.00	0.00	0.00	0.00	0.00	0	- %
04-9100-551	EMA MEMEBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	0	- %
04-9100-599	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0	- %
04-9200-999	RESERVE FOR TRANSFER	0.00	854432.23	(854432.23)	0.00	0.00	0	- %
04-9300-999	TRANSFERS TO OTHER FUNDS	0.00	0.00	66.64	66.64	0.00	66.64	0.00 %
04-9400-201	FICA	60000.00	0.00	(841.06)	59158.94	59158.94	0	100.00 %
04-9400-202	RETIREMENT	117150.00	0.00	38784.29	155934.29	155934.29	0	100.00 %
04-9400-205	HEALTH INSURANCE	0.00	0.00	417.50	417.50	417.50	0	100.00 %
	Grand Total	1690275.00	854432.23	99000.00	2643707.23	2643103.20	604.03	99.98 %

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07-5220-326	WATER SYSTEM ENGIN	0.00	0.00	366410.30	366410.30	366410.30	0	100.00 %
07-5220-743	WATER TRANSPORT	0.00	0.00	49079.93	49079.93	49079.93	0	100.00 %
07-5225-548	SANITATION PROJECT	0.00	0.00	0.00	0.00	0.00	0	- %
07-5310-578	PUB ADV PRGM LKLP UTIL ASST	0.00	200000.00	0.00	200000.00	75000.00	125000.00	37.50 %
07-8099-742	BUILDING RENOVATION	0.00	0.00	2034893.71	2034893.71	2034893.71	0	100.00 %
07-9200-999	RESERVE FOR TRANSFER	0.00	3068988.60	(2709153.70)	359834.90	0.00	359834.90	0.00 %
07-9300-999	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0	- %
	Grand Total	0.00	3268988.60	(258769.76)	3010218.84	2525383.94	484834.90	83.89 %

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended
08-5075-445	OFFICE SUPPLIES	9000.00	0.00	0.00	9000.00	6875.32	2124.68	76.39 %
	Grand Total	9000.00	0.00	0.00	9000.00	6875.32	2124.68	76.39 %

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10-5220-579	WATER SYSTEM	304714.00	0.00	(28199.43)	276514.57	276514.57	0	100.00 %
10-5225-580	SEWER	0.00	0.00	0.00	0.00	0.00	0	- %
10-5227-127	BOOKKEEPERS	39520.00	0.00	(5584.00)	33936.00	33936.00	0	100.00 %
10-5227-145	FOREMAN	46912.00	0.00	0.00	46912.00	46911.95	0.05	100.00 %
10-5227-149	EQUIPMENT OPERATOR	32000.00	0.00	3954.64	35954.64	35954.64	0	100.00 %
10-5227-161	LABORERS	10000.00	0.00	17059.42	27059.42	27059.42	0	100.00 %
10-5227-364	RENT	6000.00	0.00	(500.00)	5500.00	5500.00	0	100.00 %
10-5227-398	GARBAGE	43000.00	0.00	59998.97	102998.97	102998.97	0	100.00 %
10-5227-415	FUEL	0.00	0.00	0.00	0.00	0.00	0	- %
10-5227-503	CREDIT CARD MACHINE	0.00	0.00	0.00	0.00	0.00	0	- %
10-5227-548	WATER/SEWER SPECIAL PROJEC	30000.00	0.00	967930.02	997930.02	997930.02	0	100.00 %
10-5227-573	TELEPHONE	0.00	0.00	2439.40	2439.40	2439.40	0	100.00 %
10-5227-579	WATER	130000.00	0.00	111672.34	241672.34	241672.34	0	100.00 %
10-5227-582	ELECTRIC	60000.00	0.00	(47361.32)	12638.68	12364.18	274.50	97.83 %
10-5227-599	DEPOSIT REIMBURSEMENT	800.00	0.00	(337.89)	462.11	462.11	0	100.00 %
10-7100-601	PRINCIPAL ON BOND	14203.00	0.00	(7052.50)	7150.50	7150.50	0	100.00 %
10-7100-605	BOND INTEREST	2618.00	0.00	(1427.23)	1190.77	1190.77	0	100.00 %
10-9200-999	RESERVE FOR TRANSFER	0.00	163810.76	(163810.76)	0.00	0.00	0	- %
10-9400-201	FICA	9730.00	0.00	20.38	9750.38	9750.38	0	100.00 %
10-9400-202	RETIREMENT	30603.00	0.00	8167.74	38770.74	38770.74	0	100.00 %
	Grand Total	760100.00	163810.76	916969.78	1840880.54	1840605.99	274.55	99.99 %

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13-5225-313	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0	- %
13-5225-415	FUEL	5000.00	0.00	2851.81	7851.81	7851.81	0	100.00 %
13-5225-421	CHEMICALS	500.00	0.00	0.00	500.00	0.00	500.00	0.00 %
13-5225-445	OFFICE SUPPLIES	2000.00	0.00	0.00	2000.00	300.00	1700.00	15.00 %
13-5225-446	FUNCTION SPECIFIC EQUIP & SU	15000.00	17797.17	34489.25	67286.42	67286.42	0	100.00 %
13-5225-563	POSTAGE	0.00	0.00	0.00	0.00	0.00	0	- %
13-5225-567	REFUNDS	0.00	0.00	0.00	0.00	0.00	0	- %
13-5225-576	TRAVEL	0.00	0.00	0.00	0.00	0.00	0	- %
13-5225-578	UTILITIES	45000.00	0.00	10826.87	55826.87	55826.87	0	100.00 %
13-5225-587	MAINT AND REPAIR	60000.00	0.00	(7000.00)	53000.00	43113.93	9886.07	81.35 %
13-8009-601	PRINCIPAL ON BOND	108000.00	0.00	(41167.93)	66832.07	7177.31	59654.76	10.74 %
13-8009-605	INTEREST ON BOND	18000.00	0.00	0.00	18000.00	1156.81	16843.19	6.43 %
	Grand Total	253500.00	17797.17	0.00	271297.17	182713.15	88584.02	67.35 %

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23-5047-142	OCCUPATION ADMINISTRATORS	65700.00	0.00	(24205.46)	41494.54	41494.54	0	100.00 %
23-5047-309	COMPUTER CONSULTING	0.00	0.00	36538.00	36538.00	36538.00	0	100.00 %
23-5047-445	OFFICE SUPPLIES	8000.00	0.00	(1308.46)	6691.54	6691.54	0	100.00 %
23-5047-563	POSTAGE	2000.00	0.00	320.00	2320.00	2320.00	0	100.00 %
23-5047-567	REFUNDS	1000.00	0.00	6815.74	7815.74	7815.74	0	100.00 %
23-5047-569	REGISTRATION, CONF & TRAINING	0.00	0.00	0.00	0.00	0.00	0	- %
23-9200-999	RESERVE FOR TRANSFERS	50000.00	0.00	(50000.00)	0.00	0.00	0	- %
23-9300-999	TRANSFER TO OTHER FUNDS	0.00	0.00	52.51	52.51	0.00	52.51	0.00 %
23-9400-201	FICA	5000.00	0.00	(2348.12)	2651.88	2651.88	0	100.00 %
23-9400-202	RETIREMENT	17000.00	0.00	(5817.21)	11182.79	11182.79	0	100.00 %
23-9400-205	HEALTH INSURANCE	1800.00	0.00	(1800.00)	0.00	0.00	0	- %
	Grand Total	150500.00	0.00	(41753.00)	108747.00	108694.49	52.51	99.95 %

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31-5000-000	COAL SEVERANCE PROJECTS UN	1202585.00	0.00	0.00	1202585.00	0.00	1202585.00	0.00 %
31-5010-319	CLERKS OFFICE UPGRADE	0.00	0.00	0.00	0.00	0.00	0	- %
31-5091-348	CHALLENGER CENTER	0.00	0.00	0.00	0.00	0.00	0	- %
31-5145-548	RADIO TOWERS	0.00	0.00	0.00	0.00	0.00	0	- %
31-5220-326	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0	- %
31-5220-548	WATER PROJECTS	0.00	0.00	0.00	0.00	0.00	0	- %
31-5220-739	TAP ON FEES	0.00	0.00	0.00	0.00	0.00	0	- %
31-5220-743	WATER LINES	0.00	0.00	0.00	0.00	0.00	0	- %
31-5220-744	JAIL CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0	- %
31-5220-745	FIRE HYDRANTS	0.00	0.00	0.00	0.00	0.00	0	- %
31-5225-548	SANITATION PROJECT	0.00	0.00	0.00	0.00	0.00	0	- %
31-5232-348	HOSPICE	0.00	0.00	0.00	0.00	0.00	0	- %
31-5305-348	SENIOR CITIZENS	0.00	0.00	0.00	0.00	0.00	0	- %
31-5315-548	COMMUNITY MINISTRIES	0.00	0.00	0.00	0.00	0.00	0	- %
31-5330-348	JOSHUA'S DREAM	0.00	0.00	0.00	0.00	0.00	0	- %
31-5401-467	SKATE PARK	0.00	0.00	0.00	0.00	0.00	0	- %
31-5430-348	UNIV CTR OF MTNS	0.00	0.00	0.00	0.00	0.00	0	- %
31-9300-999	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0	- %
31-9500-348	HAZARD INDEPENDNET	0.00	0.00	0.00	0.00	0.00	0	- %
31-9500-548	PERRY CO SCHOOLS	0.00	0.00	0.00	0.00	0.00	0	- %
31-9500-742	HOUSING DEVELOPMENT ALLIA	0.00	0.00	0.00	0.00	0.00	0	- %
Grand Total		1202585.00	0.00	0.00	1202585.00	0.00	1202585.00	0.00 %

FINANCIAL STATEMENT
APPROPRIATION CONDITION REPORT
FOR FISCAL YEAR TO DATE
Jul 1 2021 TO Jun 30 2022

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Appropriation Account Number	Name of Appropriation Account	Original Budget	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended
		Appropriation	Amendments				
75-0000-000	WITHHOLDINGS	0.00	0.00	0.00	0.00	0	- %
75-5430-303	FEDERAL GRANT	0.00	0.00	0.00	0.00	0	- %
75-9300-999	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0	- %
	Grand Total	0.00	0.00	0.00	0.00	0.00	- %

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

FINANCIAL STATEMENT APPROPRIATION CONDITION REPORT							PERRY	
FOR FISCAL YEAR TO DATE Jul 1 2021 TO Jun 30 2022							Page	18
8/12/2022								
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended
76-5145-159	EDS/DISPATCHERS	307248.00	0.00	114025.90	421273.90	421273.90	0	100.00 %
76-5145-315	CONTRACT LABOR	7000.00	0.00	0.00	7000.00	0.00	7000.00	0.00 %
76-5145-329	JANITORIAL	0.00	0.00	958.83	958.83	958.83	0	100.00 %
76-5145-336	EDS/MAIN & REPAIR	4000.00	0.00	2037.12	6037.12	6037.12	0	100.00 %
76-5145-411	EDS/CUSTODIAL SUPPLIES	1000.00	0.00	0.00	1000.00	930.10	69.90	93.01 %
76-5145-445	EDS/OFFICE SUPPLIES	2000.00	0.00	10092.51	12092.51	12092.51	0	100.00 %
76-5145-569	EDS/REGISTRATION & CONFERE	500.00	0.00	4710.43	5210.43	5210.43	0	100.00 %
76-5145-573	EDS/TELEPHONE	45000.00	0.00	16411.34	61411.34	61411.34	0	100.00 %
76-5145-576	TRAVEL	0.00	0.00	519.12	519.12	519.12	0	100.00 %
76-5145-579	EDS/WATER	0.00	0.00	0.00	0.00	0.00	0	- %
76-5145-599	EDS/MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0	- %
76-5145-703	EDS/COMM EQUIPMENT	95000.00	0.00	(5600.00)	89400.00	69770.46	19629.54	78.04 %
76-9200-999	RESERVE FOR TRANSFER	0.00	163038.00	(156397.48)	6640.52	0.00	6640.52	0.00 %
76-9400-201	FICA	29452.00	0.00	687.28	30139.28	30139.28	0	100.00 %
76-9400-202	RETIREMENT	60000.00	0.00	12554.95	72554.95	72554.95	0	100.00 %
76-9400-205	HEALTH INSURANCE	75000.00	0.00	0.00	75000.00	69158.32	5841.68	92.21 %
Grand Total		626200.00	163038.00	0.00	789238.00	750056.36	39181.64	95.04 %

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PERRY

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

		FINANCIAL STATEMENT APPROPRIATION CONDITION REPORT					PERRY	
3/12/2022		FOR FISCAL YEAR TO DATE Jul 1 2021 TO Jun 30 2022					Page	20
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended
78-7200-601	BOND	0.00	0.00	0.00	0.00	0.00	0	- %
78-7200-605	INTEREST ON BOND	0.00	0.00	0.00	0.00	0.00	0	- %
78-7600-699	OTHER DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0	- %
78-7700-602	LEASE PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0	- %
78-7700-606	LEASE INTEREST	0.00	0.00	0.00	0.00	0.00	0	- %
78-8001-715	PURCHASE BUILDINGS/LAND	0.00	0.00	50000.00	50000.00	50000.00	0	100.00 %
78-9200-999	RESERVE FOR TRANSFER	0.00	10836.22	0.00	10836.22	0.00	10836.22	0.00 %
78-9300-999	TRANSFER TO OTHER FUND	0.00	0.00	0.00	0.00	0.00	0	- %
Grand Total		0.00	10836.22	50000.00	60836.22	50000.00	10836.22	82.19 %

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

8/12/2022		FINANCIAL STATEMENT APPROPRIATION CONDITION REPORT						PERRY	
		FOR FISCAL YEAR TO DATE Jul 1 2021 TO Jun 30 2022						Page	22
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended	
80-5430-373	USA DRONE PORT AML	1446156.70	0.00	0.00	1446156.70	0.00	1446156.70	0.00 %	
Grand Total		1446156.70	0.00	0.00	1446156.70	0.00	1446156.70	0.00 %	

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

8/12/2022

FINANCIAL STATEMENT
 APPROPRIATION CONDITION REPORT

PERRY

FOR FISCAL YEAR TO DATE
 Jul 1 2021 TO Jun 30 2022

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended
83-5015-108	POLICING ENFORCEMENT	115141.11	0.00	(73526.21)	41614.90	41614.90	0	100.00 %
83-5015-429	SHERIFF FUEL	0.00	0.00	0.00	0.00	0.00	0	- %
83-5040-445	OFFICE SUPPLIES	7000.00	0.00	0.00	7000.00	0.00	7000.00	0.00 %
83-5047-567	REFUNDS	0.00	0.00	1400.00	1400.00	1400.00	0	100.00 %
83-5050-309	CONSULTANTS	0.00	0.00	0.00	0.00	0.00	0	- %
83-5050-443	PARTS AND EQUIPMENT	5000.00	0.00	0.00	5000.00	0.00	5000.00	0.00 %
83-5050-576	TRAVEL EXPENSES	500.00	0.00	0.00	500.00	0.00	500.00	0.00 %
83-5050-723	MOTOR VEHICLE PURCHASE	0.00	67927.60	91850.40	159778.00	159778.00	0	100.00 %
83-7700-602	LEASE PRINCIPAL	50363.61	0.00	(19724.19)	30639.42	0.00	30639.42	0.00 %
	Grand Total	178004.72	67927.60	0.00	245932.32	202792.90	43139.42	82.46 %

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

8/12/2022		FINANCIAL STATEMENT APPROPRIATION CONDITION REPORT							PERRY	
		FOR FISCAL YEAR TO DATE Jul 1 2021 TO Jun 30 2022							Page	24
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	Percentage Expended		
84-9200-999	RESERVE FOR TRANSFER	0.00	2501595.00	(2100000.00)	401595.00	0.00	401595.00	0.00 %		
84-9300-999	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0	- %		
Grand Total		0.00	2501595.00	(2100000.00)	401595.00	0.00	401595.00	0.00 %		

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PERRY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

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PERRY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity's Identifying Number	Provided to Subrecipient	Total Federal Expenditures
<u>U. S. Department of Housing & Urban Development</u>				
Walkertown Sidewalk Project				\$157,491.65
CDBG Sykes Ren				\$199,142.07
ARC Sykes Building Ren				\$164,133.32
Perry Building Ren Sykes				\$6,086.00
CDBG Perry Building Ren				\$149,348.17
ARC Perry Building Ren				\$296,875.70
Perry Building Ren				\$155,796.45
<u>Passed-Through State Department Ky Local Government</u>				
JCBSN PK Grnt Wrong Recipient				\$30,000.00
PE252X-21402				\$18,750.00
CESF Grant				\$5,750.00
VWWTP				\$1,364,340.32
Total U.S. Department of _____				<u>\$2,547,713.68</u>
<u>U. S. Department of Appalachian Regional Commission</u>				
<u>Passed-Through State Department Ky Local Government</u>				
Total U.S. Department of _____				<u>_____</u>
<u>U. S. Department of Energy and Environmental Cabinet</u>				
<u>Passed-Through State Department Abandoned Mine Lands</u>				
AML Project Core (Dajcor)	15.252	SC-128-2000000267		\$1,076,012.00
Total U.S. Department of _____				<u>\$1,076,012.00</u>
<u>U. S. Department of Defense</u>				
<u>Passed-Through State US Army Corp of Engineers</u>				
98 CHEVY TRUCK				\$10,000.00
WELLS MOTORSPORTS BUS EXP				\$240,770.86
BEND-TECH, LLC				\$55,080.89
Total U.S. Department of <u>Transportation</u>				<u>\$305,851.75</u>
<u>U. S. Department of Treasury</u>				
<u>Passed-Through State Department of Ky Local Government :</u>				
Total U.S. Department of <u>Agriculture</u>				<u>_____</u>
<u>U. S. Department of Homeland Security</u>				
E-911 Grant CMRS	20.615			\$281,391.52
EM Director Salary	97.042			\$25,000.00
<u>Passed-Through State Department of Military Affairs :</u>				
FEMA	DR4592			\$107,695.00
FEMA	DR4358			\$116,100.00
FEMA	DR4428			\$74,670.00
FEMA	DR4540			\$116,174.01
FEMA	DR4595			\$187,703.45
Roads				\$1,363,003.78
Total U.S. Department of _____				<u>\$2,271,737.76</u>
Total Expenditures of Federal Awards				<u>\$6,201,315.19</u>

Guidance: AICPA Audit Guide , Updated April 1, 2016

Matthew Monfield

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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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ALLISON BALL
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 Scott Alexander, Perry County Judge/Executive
Members of the Perry 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 Perry County Fiscal Court for the fiscal year ended June 30, 2022, and have issued our report thereon dated May 15, 2024. Our report disclaims an opinion on the fourth quarter financial statement of the Perry County Fiscal Court because of the failure to maintain sufficient supporting documentation and accounting records, not having segregation of duties, and management override of controls.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Perry 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 Perry County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Perry 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 Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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, and 2022-006 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)

Compliance And Other Matters

In connection with our engagement to audit the financial statement of the Perry County Fiscal Court, 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, and 2022-006.

Views of Responsible Official and Planned Corrective Action

Perry County's views and planned corrective action for the findings identified in our audit 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,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 15, 2024

**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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ALLISON BALL
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 Scott Alexander, Perry County Judge/Executive
Members of the Perry County Fiscal Court

Report on Compliance for Each Major Federal Program

We were engaged to audit the Perry 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 each of Perry County Fiscal Court's for the year ended June 30, 2022. The Perry 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 CFDA 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Because of the significance of the matters described in the Basis for Disclaimer of Opinion 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 Perry County Fiscal Court's major federal programs for fiscal year ended June 30, 2022.

Basis for Disclaimer Opinion on CFDA 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)

During the audit, the county failed to establish adequate internal controls which resulted in the failure to maintain accurate and reliable supporting documentation. Due to the risks identified, we were unable to perform sufficient audit procedures to overcome the risk of material misstatement and noncompliance. 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 the major federal programs for the year ended June 30, 2022.

Disclaimer of Opinion on CFDA 23.002 - Appalachian Area Development

Because of the significance of the matters described in the Basis for Disclaimer of Opinion 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 Perry County Fiscal Court's major federal programs for fiscal 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)

Basis for Disclaimer Opinion on CFDA 23.002 – Appalachian Area Development

During the audit, the county failed to establish adequate internal controls which resulted in the failure to maintain accurate and reliable supporting documentation. Due to the risks identified, we were unable to perform sufficient audit procedures to overcome the risk of material misstatement and noncompliance. 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 the major federal programs for the year ended June 30, 2022.

Disclaimer of Opinion on CFDA 21.027 – COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Because of the significance of the matters described in the Basis for Disclaimer of Opinion 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 Perry County Fiscal Court's major federal programs for fiscal year ended June 30, 2022.

Basis for Disclaimer Opinion on CFDA 21.027 – COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

During the audit, the county failed to establish adequate internal controls which resulted in the failure to maintain accurate and reliable supporting documentation. Due to the risks identified, we were unable to perform sufficient audit procedures to overcome the risk of material misstatement and noncompliance. 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 the major federal programs for the year ended June 30, 2022.

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 Perry County Fiscal Court's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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 for the year ended June 30, 2022. 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 compliance.

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

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 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

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. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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 deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2022-007 to be a material weakness.

Government Auditing Standards requires the auditor to perform limited procedures on Perry 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. Perry 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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 15, 2024

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PERRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2022

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PERRY 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 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 type="checkbox"/> Yes	<input checked="" 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: Disclaimer of Opinion		
Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

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

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

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

Section II: Financial Statement Findings

2022-001 The Perry County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment

This is a repeat finding and was included in the prior year audit report as finding 2021-001. The Perry County Fiscal Court failed to establish adequate internal controls, which resulted in the failure to maintain accurate and reliable supporting documentation. During the audit, auditors were unable to obtain audit documentation for several areas of the audit and additional time was given to obtain this documentation. Once this documentation was obtained, this information was found to be inaccurate and unreliable to support audit objectives. Due to the county's failure to maintain adequate accounting records, and other failures noted below, the auditors were unable to perform sufficient audit procedures to overcome the significant risks. Therefore, we cannot provide the Perry County Fiscal Court an opinion or give reasonable assurance on whether the financial statement is free from material error or fraud, or on compliance for each major federal program. A disclaimer of opinion will be issued.

The following issues were noted for audit procedures unable to be performed:

- The Perry County Fiscal Court Should Seek Guidance On The Transfer Of Financial Management Activities Of The Sanitation District No. 1 Of Perry County
- The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Cash, Receipts, And The Reporting Process
- The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Debt And The Reporting Process
- The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Disbursements
- Schedule Of Expenditures Of Federal Awards Did Not Provide Sufficient And Appropriate Evidence To Support Compliance With Each Major Program
- The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Federal Programs

The Perry County Fiscal Court did not provide sufficient oversight for management's day-to-day financial activity of the county. Established internal control procedures were not followed to ensure compliance with laws and regulations.

The Perry County Fiscal Court's current practices could create an environment for potential undetected material misstatements in the financial statement caused either by error or fraud. The noted weaknesses could affect the fiscal court's ability to ensure that financial data is recorded, processed, and reported in an accurate and reliable manner and ensure that assets are sufficiently safeguarded. If the Perry County Fiscal Court continues with poor financial practices and does not improve its internal control structure, taxpayer monies will continue to be at risk. In addition, various local and state agencies that rely on and monitor the financial and program activity of the Perry County Fiscal Court cannot rely on nor have any confidence in the reports submitted by the Perry County Fiscal Court.

Proper accounting procedures and internal controls require the financial statement be supported with accurate underlying accounting records. Strong internal controls over financial reporting are vital to ensure the fiscal court's financial statement accurately reflects the financial activity of the fiscal court and ensures compliance with applicable laws and regulations. Additionally, complete and accurate financial records can ensure expenditures are made only when sufficient funds are available, and receipts are properly recorded.

2 CFR 200.303 states, in part, "The non-Federal entity must: (a) Establish 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."

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

Section II: Financial Statement Findings (Continued)

2022-001 The Perry County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment (Continued)

We recommend the fiscal court provide sufficient management oversight of the day-to-day financial activities of the county. We further recommend the fiscal court improve its overall control environment to ensure sufficient accounting records are maintained to support transactions, accounts are reconciled, bills are paid timely, and duties are adequately segregated to safeguard public assets. Only with a strong internal controls system can the fiscal court prepare and ensure complete and accurate financial reports are completed, and the county is in compliance with each major federal programs' guideline. This finding will be referred to the Kentucky Department for Local Government.

County Judge/Executive's Response: Perry County Fiscal Court will implement stringent internal controls, conduct regular reconciliations, and establish clear procedures for cash handling, receipts, and financial reporting to ensure accuracy and accountability.

2022-002 The Perry County Fiscal Court Should Seek Guidance On The Transfer Of Financial Management Activities Of The Sanitation District No. 1 Of Perry County

This is a repeat finding and was included in the prior year audit report as finding 2021-002. During the previous fiscal year, the Sanitation District No. 1 of Perry County and the Perry County Fiscal Court agreed that the fiscal court would take over the financial accounting of the sanitation district. Once the county started maintaining the bank accounts, the county treasurer included the sanitation district maintenance and operation account on the fourth quarter financial statement. The county treasurer did not include all receipts or disbursements of the Sanitation District No. 1 on the fourth quarter financial statement.

Per the minutes of the fiscal court, the county would receive all the funds and the sanitation district would approve the expenditures before the treasurer wrote the check. However, the fiscal court added these sanitation claims to the fiscal court claims list, and the fiscal court approved these claims. Once the claims were approved, the county treasurer and county judge/executive would sign the checks. Therefore, no documented oversight from the sanitation board was obtained for these expenditures.

The county judge/executive, county treasurer, fiscal court members, and the sanitation district board members have not determined how the sanitation fund should operate, causing inconsistency in how claims were approved and paid during the audit period. In addition, no documented oversight and review procedures were in place to ensure funds were expended for their intended purpose.

The fiscal court did not follow guidelines set forth by the Department for Local Government (DLG) for handling public funds. In addition, the sanitation district did not document its approved bills prior to the fiscal court voting on the bills to be paid by the county treasurer. Neither entity complied with its given mandates; therefore, this created confusion to the taxpayer on the responsibilities of each entity.

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

Section II: Financial Statement Findings (Continued)

2022-002 The County Should Seek Guidance On The Transfer Of Financial Management Activities Of The Sanitation District No. 1 Of Perry County (Continued)

The Department for Local Government (DLG), under the authority of KRS 68.210, gives the state local finance officer the authority to prescribe minimum requirements for handling public funds. According to the *County Budget Preparation and State Local Finance Officer Policy Manual*, the uniform system of accounts requires the original budget and amendments to agree to the quarterly reports. In addition, KRS 68.240 defines the duties of fiscal court as “(1) The county judge/executive shall annually prepare a proposed budget for the expenditure of all funds, including those from state and federal sources, which are to be expended by the fiscal court in the next fiscal year. The proposed budget shall be classified into budget units as outlined in subsection (2) of this section. In addition to preparing a reasonable estimate of the funds actually needed for both general and special purposes, the county judge/executive shall prepare an estimated statement of receipts to be anticipated from local, state and federal sources. The county judge/executive shall submit the proposed budget and estimate of receipts to the fiscal court by May 1 of each year.” Lastly, good internal controls require documented policies and procedures to be put in place to ensure sufficient oversight and administration of all county funds.

We recommend the fiscal court seek written guidance from the county attorney and the Department for Local Government to determine all legal ramifications of taking over the financial duties of a separate entity. In addition, we recommend the fiscal court properly budget and account for all monies received and deposited into the custody of the fiscal court.

County Judge/Executive’s Response: Perry County Fiscal Court has transferred the sanitation account to Chris Gooch, CPA located 132 E Main St. Hazard, KY.

2022-003 The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Cash, Receipts, And The Reporting Process

This is a repeat finding and was included in the prior year audit report as finding 2021-003. The county lacks proper internal controls over the cash, receipt, and reporting functions. We noted the following:

- During the review of bank reconciliations, a check written for health insurance in the amount of \$63,775 was listed as an outstanding check. However, the check number listed was not the check number that cleared the bank. The original check was found, and upon investigation, the auditor’s noted the check was reissued to the vendor. However, the original check was not voided in the system. This check was recorded in the ledgers in fiscal year 21 and fiscal year 22.
- During the fiscal year, the treasurer deposited various fund receipts into the General Fund then made a transfer from the General Fund. We were unable to determine if all restricted receipts were returned to the appropriate funds.
- There was no documented evidence of the review of bank reconciliations, bank statements, and deposits by someone independent of the recording and reporting functions.
- The fourth quarter report and bank reconciliations were incorrect.
- The Road Fund is owed monies from the Jail Fund due to an occurrence in the fiscal year ending June 30, 2018, that has not been remedied. As a result, the Jail Fund owes the Road Fund \$201,601.
- The payroll account was not properly reconciled.
- The county failed to reconcile and prepare a financial statement for the Justice Center Corporation Fund.

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

Section II: Financial Statement Findings (Continued)

2022-003 The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Cash, Receipts, And The Reporting Process (Continued)

- The county failed to include \$206,133 in the Jail Fund for unused proceeds from the refinancing of a bank note.
- The fiscal court failed to approve cash transfers between county funds.

The county failed to implement internal controls over cash, receipt, and reporting processes. Without having proper internal controls over cash, receipt, and reporting processes the county could be at risk for misappropriation of assets and/or inaccurate financial reporting. Transferring of funds for uses other than prescribed by law may result in penalties, fines, or funds being required to be returned.

The quarterly report is a cumulative report and is prepared on a regulatory basis by the county judge/executive and the county treasurer pursuant to KRS 68.210. KRS 68.210 states, “[t]he administration of the county uniform budget system shall be under the supervision of the state local finance officer who may inspect and shall supervise the administration of accounts and financial operations and shall prescribe and shall install, by July 1, 1985, a system of uniform accounts for all counties and county officials.” This uniform system of accounts, as outlined in the Kentucky Department for Local Government’s (DLG) *County Budget Preparation and State Local Officer Policy Manual*, requires the fourth quarter financial report to be utilized for reporting. Also, DLG’s *County Budget Preparation and State Local Finance Officer Policy Manual* requires daily deposits be made intact into a federally insured banking institution.

KRS 68.110 prohibits the use of funds from road fund monies for other purposes not associated with roads stating, “[t]he fiscal court shall not in any year expend any money in excess of the amount annually levied and collected for that year or levied, collected or appropriated for any special purpose.” However, the Road Fund is permitted to transfer, based on the road cost allocation sheet provided by the Department for Local Government, monies to the general fund. Furthermore, compensating controls over the cash and reconciliation functions when staff is limited is essential for providing protection from asset misappropriation and/or fraud.

We recommend the fiscal court separate the duties of the cash and reconciliation process. If these duties cannot be segregated due to limited staff or limited budget, then strong oversight should be provided to the employee responsible for these duties.

County Judge/Executive’s Response: Perry County Fiscal Court will implement stringent internal controls, conduct regular reconciliations, and establish clear procedures for cash handling, receipts, and financial reporting to ensure accuracy and accountability.

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

Section II: Financial Statement Findings (Continued)

2022-004 The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Debt And Reporting

This is a repeat finding and was included in the prior year audit report as findings 2021-004. The county lacks proper internal controls over debt and reporting functions. During the audit, the treasurer had to obtain bank statements regarding debt issues from a third party. Therefore, no personnel at the county level were reviewing, tracking, or posting these transactions to the financial statement. In addition, we noted the following:

- The Perry County Fiscal Court did not budget for and record all debt related disbursements.
- The Perry County Fiscal Court failed to properly disclose debt on the quarterly financial report.
- The Perry County Fiscal Court obtained financing in the form of a promissory note that exceeds the allowable term permitted.
- The Perry County Fiscal Court failed to maintain proper accounting records for the Justice Center Corporation Fund.

The county failed to implement sufficient monitoring over the debt and reporting process. Failure to maintain proper internal controls over debt and the reporting processes could cause the county to be at risk for misappropriation of assets and/or inaccurate financial reporting. The fiscal court cannot make effective management decisions as it relates to debt service outstanding each fiscal year due to incorrect financial records. The occurrence described above resulted in the liabilities information not accurately being presented to management, regulatory agencies, and other users of the information. Also, adjustments to include this activity on the fourth quarter financial report resulted in county appropriations exceeding the approved budget. In addition, since the promissory note term extends past the end of the fiscal year, it directly violates the Short-term Borrowing Act (KRS 65.7701 – 65.7721).

KRS 68.300 states, in part, “[a]ny appropriation made or claim allowed by the fiscal court in excess of any budget fund, and any warrant or contract not within the budget appropriation, shall be void.” KRS 68.280 gives fiscal courts the ability to amend the budget, when necessary, which would have prevented appropriations from exceeding the approved budget. Because the fiscal court is obligated for these financing obligations, all debt should be budgeted for and recorded.

KRS 68.210 gives the State Local Finance Officer the authority to prescribe a uniform system of accounts as set forth in the Department for Local Government’s (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. DLG’s manual requires the liabilities section of the fourth quarter financial report to include the following information multi-year issues, budget account code, description of issue, term, current interest rate, issue date, total principal account, total interest amount, total issue, principal balance remaining, interest balance remaining, less reserve earnings, net outstanding, next payment due, final payment due, short term liabilities, and total outstanding debt.

KRS 65.7707 requires that “[n]otes payable shall mature on a date determined by the governing body which shall be no later than the last day of the fiscal year in which the notes are issued. Interest on notes from the date thereof shall be payable at their maturity or payable in installments at earlier dates. Interest on the notes may be at a rate, rates or method of determining rates the governing body of the governmental agency unit may determine.”

We recommend the fiscal court implement policies and procedures to ensure proper monitoring of debt and the reporting process. In addition, we recommend the fiscal court properly disclosure all debt on the quarterly financial reports, and the county follow the requirements of Kentucky Revised Statutes noted above by budgeting all fiscal court disbursements and amending the budget as necessary to reflect any unanticipated receipts and disbursements when seeking financing in the future.

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

Section II: Financial Statement Findings (Continued)

2022-004 The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Debt And Reporting
 (Continued)

County Judge/Executive's Response: Perry County Fiscal Court will establish comprehensive internal controls, conduct regular audits, and implement strict monitoring procedures for debt management and financial reporting.

2022-005 The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Disbursements

This is a repeat finding and was included in the prior year audit report as finding 2021-005. The fiscal court did not follow proper procedures and requirements for disbursements of county funds. The following deficiencies were noted during the testing of 110 total disbursements.

- 17 disbursements were located within the wrong fund totaling \$2,229,830.
- 76 disbursements were missing purchase orders totaling \$5,900,753.
- 33 disbursements were not paid within 30 days totaling \$2,702,551.
- Two invoices supporting credit card purchases were not provided totaling \$36.
- One credit card invoice that was tested showed paid finance charges of \$39.
- Four credit card invoices that were tested showed paid sales tax totaling \$448.
- Four credit card invoices that were tested showed no purchase orders totaling \$369.
- The county's disbursements exceeded approved budgeted appropriations.

The county failed to implement sufficient monitoring over the disbursement process. Proper internal controls over expenditures are important to ensure purchase orders are created with sufficient funds available, include proper supporting documentation, and are paid in a timely manner. The internal control deficiencies noted above resulted in noncompliance with Kentucky Revised Statutes and potential for the misappropriation of assets.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Per the *County Budget Preparation and State Local Finance Officer Policy Manual*, issued by the Department for Local Government (DLG), "[p]urchases shall not be made without approval by the judge/executive (or designee), and/or a department head."

KRS 65.140 states, "[a]ll bills for goods or services shall be paid within thirty (30) working days of receipt of a vendor's invoice[.]"

We recommend the fiscal court implement policies and procedures to ensure disbursements are in compliance with applicable statutes and regulations. Additionally, we recommend the fiscal court put into place internal controls to monitor that these policies and procedures are operating effectively.

County Judge/Executive's Response: Perry County Fiscal Court will enforce robust internal control procedures, require dual authorization for disbursements, and perform regular audits to ensure proper handling of funds.

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

Section II: Financial Statement Findings (Continued)

2022-006 Schedule of Expenditures Of Federal Awards Did Not Provided Sufficient And Appropriate Evidence To Support Compliance With Each Major Program

This is a repeat finding and was included in the prior year audit report as finding 2021-006. The county is required to provide the Department for Local Government with a Schedule of Federal Awards (SEFA) at the end of the fiscal year when the final fourth quarter financial statement is submitted. The county failed to provide the Department of Local Government with the SEFA. When the audit began, auditors requested a SEFA from the county treasurer, and after additional time was given, a SEFA was completed. The SEFA provided was materially incorrect. The following items were found:

- The SEFA provided included three CFDA numbers, two of which was incorrect and ten known CFDA numbers were omitted.
- The SEFA erroneously listed nonfederal grants totaling \$1,998,997.
- The SEFA erroneously excluded \$3,353,985 of known federal expenditures.
- Adjustments had to be made in the amount of \$169,707 to grants that were included.

The fiscal court was aware of this requirement but failed to fulfill the requirement to prepare and submit the SEFA to DLG. The misstatements are the result of a lack of knowledge on the correct way to track and report federal expenditures. The fiscal court failed to implement internal control procedures to ensure the SEFA was accurate and complete. As a result, we were unable to determine whether Perry County Fiscal Court complied with requirements applicable to the program.

When grantees do not implement internal controls to properly oversee administration of federal programs, they cannot ensure they are adhering to federal grant compliance requirements and accounting for all disbursements of appropriate documents. This deficiency could result in noncompliance with the federal grant agreements and affect the fiscal court's ability to receive federal funds in the future.

KRS 68.210 states, "[t]he administration of the county uniform budget system shall be under the supervision of the state local finance officer who may inspect and shall supervise the administration of accounts and financial operations and shall prescribe and shall install a system of uniform accounts for all counties and county officials." The Department for Local Government's *County Budget Preparation and State Local Finance Officer Policy Manual* states that a Schedule of Expenditures of Federal Awards is required to be maintained under the uniform system of accounts.

2 CFR 200.303 states, in part, "The non-Federal entity must: (a) Establish 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."

We recommend the fiscal court establish and maintain effective internal control over the federal awards and provide 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. We also recommend the fiscal court contact the Department of Local Government for guidance on how to resolve this issue.

County Judge/Executive's Response: Perry County Fiscal Court will enhance our documentation procedures, ensure detailed record keeping, and regularly review compliance requirements to provide sufficient and appropriate evidence for each major program.

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

Section III: Federal Award Findings And Questioned Costs

2022-007 The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Federal Programs

Federal Program: CFDA #97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)

- *Award Number and Year: Multiple Years*
- *Federal Agency: U.S. Department of Homeland Security*
- *Pass Through Agency: Kentucky Department of Military Affairs*

Federal Program: CFDA #23.002 – Appalachian Area Development

- *Award Number and Year: Multiple Years*
- *Federal Agency: Appalachian Regional Commission (ARC)*
- *Pass Through Agency: Kentucky Department for Local Government*

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

- *Award Number and Year: Multiple Years*
- *Federal Agency: United States Department of the Treasury*
- *Pass Through Agency: Kentucky Department for Local Government*

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Equipment and Real Property Management, Matching and Level of Effort, Period of Performance, Procurement and Suspension and Debarment, Reporting, and Special Test

Type of Finding: Compliance and Internal Control

Amount of Questioned Costs: None

Effect on Audit Opinion: Disclaimer of Opinion

This is a similar finding and was included in the prior year audit report as finding 2021-007. Due to issues found during the audit of the financial statement of the Perry County Fiscal Court, we cannot rely on the design and implementation of the internal controls with the types of compliance requirements that could have a direct and material effect on each major program. The internal control structure discussed in finding 2022-001 increases the risk associated with federal awards since these transactions are processed in the same internal control environment as other county expenditures where numerous problems have been noted.

The Perry County Fiscal Court did not provide sufficient oversight for management's day-to-day financial activity of the county. Without sufficient oversight, management did not follow established internal control procedures or ensure compliance with laws and regulations.

The Perry County Fiscal Court's current practices could create an environment for potential undetected material misstatements in the financial statement caused either by error or fraud. The noted weaknesses could affect the fiscal court's ability to ensure that financial data is recorded, processed, and reported in an accurate and reliable manner and ensure that assets are sufficiently safeguarded. As a result, there is an increased risk that the Perry County Fiscal Court is not in compliance with the requirements that have a direct and material effect on each major program.

To comply with Uniform Guidance requirements regarding federal grants, the entity must establish adequate internal controls to ensure compliance with each major program's applicable compliance requirements.

2 CFR 200.303 states in part, "The non-Federal entity must: (a) Establish 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."

We recommend the fiscal court ensure that internal controls exist over federal awards and design and implement internal controls that will ensure material compliance with applicable requirements for all federal awards.

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

Section III: Federal Award Findings And Questioned Costs (Continued)

2022-007 The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Federal Programs
 (Continued)

County Judge/Executive's Response: Perry County Fiscal Court will enhance internal controls by providing training for staff on federal compliance requirements, and regularly review and audit federal program activities.

Section IV: Summary Schedule of Prior Audit Findings

Finding Number	Prior Year Finding Title	Status	Corrective Action
2021-001	The Perry County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment	Unresolved	See Corrective Action Plan Finding 2022-001
2021-002	The Perry County Fiscal Court Should Seek Guidance On The Transfer Of The Financial Management Activities Of The Sanitation District No. 1 of Perry County	Unresolved	See Corrective Action Plan Finding 2022-002
2021-003	The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Cash, Receipts, And The Reporting Process	Unresolved	See Corrective Action Plan Finding 2022-003
2021-004	The Perry County Fiscal Court Did Not Maintain Adequate Internal Controls Over Debt And Reporting	Unresolved	See Corrective Action Plan Finding 2022-004
2021-005	The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Disbursements	Unresolved	See Corrective Action Plan Finding 2022-005
2021-006	The Schedule of Expenditures of Federal Awards Did Not Provide Sufficient And Appropriate Evidence To Support The Compliance With Each Major Program	Unresolved	See Corrective Action Plan Finding 2022-006
2021-007	The Perry County Fiscal Court Failed To Implement Proper Internal Controls Over Federal Programs	Unresolved	See Corrective Action Plan Finding 2022-007

**CERTIFICATION OF COMPLIANCE -
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

PERRY COUNTY FISCAL COURT

For The Year Ended June 30, 2022

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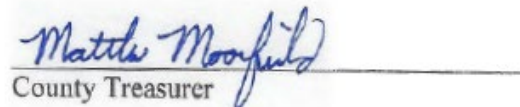
CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAM
COUNTY FISCAL COURT

For The Year Ended June 30, 2022

The Perry County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance and Development Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.

A handwritten signature in blue ink, appearing to read "Scott Alford", is written over a horizontal line.

County Judge/Executive

A handwritten signature in blue ink, appearing to read "Mattie Moorhead", is written over a horizontal line.

County Treasurer