

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

**For The Year Ended
June 30, 2023**



**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 Dennis Harper, Allen County Judge/Executive
Members of the Allen County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Allen County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Allen County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Allen County Fiscal Court, for the year ended June 30, 2023, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Allen County Fiscal Court, for the year ended June 30, 2023, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Allen County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Dennis Harper, Allen County Judge/Executive
Members of the Allen County Fiscal Court

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Allen County Fiscal Court on the basis of the 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, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Allen 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Allen County Fiscal Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Allen County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Dennis Harper, Allen County Judge/Executive
Members of the Allen County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Allen County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented 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.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2024, on our consideration of the Allen 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 Allen County Fiscal Court's internal control over financial reporting and compliance.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Dennis Harper, Allen County Judge/Executive
Members of the Allen County Fiscal Court

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

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

2023-001 The Allen County Jail Does Not Have Adequate Segregation Of Duties Over The Jail Commissary And Inmate Accounts

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

February 7, 2024

ALLEN COUNTY OFFICIALS
For The Year Ended June 30, 2023

Fiscal Court Members:

Dennis Harper	County Judge/Executive
Todd Bransford	Magistrate
Wendell Spears	Magistrate
Tony Wolfe	Magistrate
Rickey Cooksey	Magistrate
Anthony Thompson	Magistrate

Other Elected Officials:

Hallye Arterburn	County Attorney
Tim Meador	Jailer
Sarah Constant	County Clerk
Todd Calvert	Circuit Court Clerk
Brandon Ford	Sheriff
Tracy Oliver	Property Valuation Administrator
Darren Davis	Coroner

Appointed Personnel:

Jessica Cline	County Treasurer
Allison Copas	Finance Officer

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**ALLEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS**

For The Year Ended June 30, 2023

ALLEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS

For The Year Ended June 30, 2023

	Budgeted Funds		
	General Fund	Road Fund	Jail Fund
RECEIPTS			
Taxes	\$ 4,225,141	\$	\$
In Lieu Tax Payments	74,716		
Excess Fees	221,283		
Licenses and Permits	20,823		
Intergovernmental	1,685,543	1,633,089	971,194
Charges for Services	141,238		89,192
Miscellaneous	311,803	29,581	63,750
Interest	3,708		139
Total Receipts	<u>6,684,255</u>	<u>1,662,670</u>	<u>1,124,275</u>
DISBURSEMENTS			
General Government	2,617,482		
Protection to Persons and Property	844,400		1,460,709
General Health and Sanitation	162,649		
Social Services	83,557		
Recreation and Culture	102,366		
Roads		1,520,710	
Debt Service	120,896	74,972	33,935
Administration	1,558,336	159,534	376,738
Total Disbursements	<u>5,489,686</u>	<u>1,755,216</u>	<u>1,871,382</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>1,194,569</u>	<u>(92,546)</u>	<u>(747,107)</u>
Other Adjustments to Cash (Uses)			
Transfers From Other Funds	338,740		743,000
Transfers To Other Funds	(1,030,000)		
Total Other Adjustments to Cash (Uses)	<u>(691,260)</u>		<u>743,000</u>
Net Change in Fund Balance	503,309	(92,546)	(4,107)
Fund Balance - Beginning (Restated)	<u>1,247,623</u>	<u>523,337</u>	<u>56,342</u>
Fund Balance - Ending	<u>\$ 1,750,932</u>	<u>\$ 430,791</u>	<u>\$ 52,235</u>
Composition of Fund Balance			
Bank Balance	\$ 1,915,433	\$ 443,649	\$ 91,183
Balance in Acquisition Account	888		
Less: Outstanding Checks	<u>(165,389)</u>	<u>(12,858)</u>	<u>(38,948)</u>
Fund Balance - Ending	<u>\$ 1,750,932</u>	<u>\$ 430,791</u>	<u>\$ 52,235</u>

The accompanying notes are an integral part of the financial statement.

ALLEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2023
(Continued)

Budgeted Funds					
Local Government Economic Assistance Fund	Transfer Station and Recycling Center Fund	County Clerk Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Special Reserve Fund
\$	\$	\$	\$	\$	\$
	4,008				
111,006	4,000		50,000		
	1,075,418				
	25,298	40,120		159,048	
71	143	27	7,111	104	1,808
<u>111,077</u>	<u>1,108,867</u>	<u>40,147</u>	<u>57,111</u>	<u>159,152</u>	<u>1,808</u>
95,000		3,922			
	1,230,989				
			764,610		
	99,498				
<u>95,000</u>	<u>1,330,487</u>	<u>3,922</u>	<u>764,610</u>		
16,077	(221,620)	36,225	(707,499)	159,152	1,808
	287,000				
			(300,000)	(38,740)	
	<u>287,000</u>		<u>(300,000)</u>	<u>(38,740)</u>	
16,077	65,380	36,225	(1,007,499)	120,412	1,808
19,665	45,592		3,919,530		903,207
<u>\$ 35,742</u>	<u>\$ 110,972</u>	<u>\$ 36,225</u>	<u>\$ 2,912,031</u>	<u>\$ 120,412</u>	<u>\$ 905,015</u>
\$ 35,742	\$ 112,445	\$ 36,225	\$ 2,912,031	\$ 120,412	\$ 905,015
	(1,473)				
<u>\$ 35,742</u>	<u>\$ 110,972</u>	<u>\$ 36,225</u>	<u>\$ 2,912,031</u>	<u>\$ 120,412</u>	<u>\$ 905,015</u>

The accompanying notes are an integral part of the financial statement.

ALLEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2023
(Continued)

	<u>Unbudgeted Funds</u>		
	<u>Public Properties Corporation Fund</u>	<u>Jail Commissary Fund</u>	<u>Total Funds</u>
RECEIPTS			
Taxes	\$	\$	\$ 4,225,141
In Lieu Tax Payments			74,716
Excess Fees			221,283
Licenses and Permits			24,831
Intergovernmental	989,651		5,444,483
Charges for Services			1,305,848
Miscellaneous		216,425	846,025
Interest		734	13,845
Total Receipts	<u>989,651</u>	<u>217,159</u>	<u>12,156,172</u>
DISBURSEMENTS			
General Government			2,716,404
Protection to Persons and Property			2,305,109
General Health and Sanitation			1,393,638
Social Services			83,557
Recreation and Culture		232,384	1,099,360
Roads			1,520,710
Debt Service	989,651		1,219,454
Administration			2,194,106
Total Disbursements	<u>989,651</u>	<u>232,384</u>	<u>12,532,338</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		<u>(15,225)</u>	<u>(376,166)</u>
Other Adjustments to Cash (Uses)			
Transfers From Other Funds			1,368,740
Transfers To Other Funds			(1,368,740)
Total Other Adjustments to Cash (Uses)			<u> </u>
Net Change in Fund Balance		(15,225)	(376,166)
Fund Balance - Beginning (Restated)		150,094	6,865,390
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 134,869</u>	<u>\$ 6,489,224</u>
Composition of Fund Balance			
Bank Balance	\$	\$ 137,005	\$ 6,709,140
Balance in Acquisition Account			888
Less: Outstanding Checks		(2,136)	(220,804)
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 134,869</u>	<u>\$ 6,489,224</u>

The accompanying notes are an integral part of the financial statement.

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TO THE FINANCIAL STATEMENT**

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**ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT**

June 30, 2023

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statement of Allen County includes all budgeted and unbudgeted funds under the control of the Allen County Fiscal Court. Budgeted funds included within the reporting entity are those funds presented in the county's approved annual budget and reported on the quarterly reports submitted to the Department for Local Government. Unbudgeted funds may include non-fiduciary financial activities, private purpose trust funds, and internal service funds that are within the county's control. Unbudgeted funds may also include any corporation to act for and on behalf of, and as the agency and instrumentality of the fiscal court in the acquisition and financing of any public project which may be undertaken by the fiscal court pursuant to the provisions of Kentucky law and thus accomplish a public purpose of the fiscal court. The unbudgeted funds are not presented in the annual approved budget or in the quarterly reports submitted to the Department for Local Government.

B. Basis of Accounting

The financial statement is presented on a regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of fund balances and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) to meet the financial reporting requirements of the Department for Local Government and the laws of the Commonwealth of Kentucky.

This regulatory basis of accounting differs from GAAP primarily because the financial statement format does not include the GAAP presentations of government-wide and fund financial statements, cash receipts are recognized when received in cash rather than when earned and susceptible to accrual, and cash disbursements are recognized when paid rather than when incurred or subject to accrual.

Generally, except as otherwise provided by law, property taxes are assessed as of January 1, levied (mailed) November 1, due at discount November 30, due at face value December 31, delinquent January 1 following the assessment, and subject to sale ninety days following April 15.

C. Basis of Presentation

Budgeted Funds

The fiscal court reports the following budgeted funds:

General Fund - This is the primary operating fund of the fiscal court. It accounts for all financial resources of the general government, except where the Department for Local Government requires a separate fund or where management requires that a separate fund be used for some function.

Road Fund - This fund is for road and bridge construction and repair. The primary sources of receipts for this fund are state payments for truck license distribution, municipal road aid, and transportation grants. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the general fund.

Jail Fund - The primary purpose of this fund is to account for the jail expenses of the county. The primary sources of receipts for this fund are reimbursements from the state and federal governments, payments from other counties for housing prisoners, and transfers from the general fund. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the general fund.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

Budgeted Funds (Continued)

Local Government Economic Assistance Fund - The primary purpose of this fund is to account for grants and related disbursements. The primary sources of receipts for this fund are grants from the state and federal governments.

Transfer Station and Recycling Center Fund -The primary purpose of this fund is to account for receipts and disbursements associated with the operation of the transfer station and recycling center.

County Clerk Fund - The primary purpose of this fund is to account for the \$10 storage fee collected by the county clerk and required to be held by the county fiscal court for the exclusive purpose of providing funding for the permanent storage of recorded instruments.

American Rescue Plan Act Fund -The primary purpose of this fund is to account for receipts and disbursements from the American Rescue Plan Act (ARPA).

Opioid Settlement Fund - The primary purpose of this fund is to account for the opioid settlement funds allocated to local governments pursuant to House Bill 427 to combat the opioid crisis.

Special Reserve Fund -The primary purpose of this fund is to accumulate funds for specific projects. The primary source of receipts for this fund is transfers from the general fund.

Unbudgeted Funds

The fiscal court reports the following unbudgeted funds:

Public Properties Corporation Fund - The primary purpose of this fund is to account for debt service payments. The Department for Local Government does not require the fiscal court to report or budget this fund.

Jail Commissary Fund - The canteen operations are authorized pursuant to KRS 441.135. The profits generated from the sale of items are to be used for the benefit and to enhance the well-being of the inmates, or to enhance safety and security within the jail. The jailer is required to maintain accounting records and report annually to the county treasurer the receipts and disbursements of the jail commissary fund.

D. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgetary Information (Continued)

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

The state local finance officer does not require the jail commissary fund to be budgeted because the fiscal court does not approve the expenses of this fund.

The state local finance officer does not require the public properties corporation fund to be budgeted. Bond indentures and other relevant contractual provisions require specific payments to and from this fund annually.

E. Allen County Elected Officials

Kentucky law provides for election of the officials listed below from the geographic area constituting Allen County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices. These financial statements are not required to be included in the financial statement of the Allen County Fiscal Court.

- Circuit Court Clerk
- County Attorney
- Property Valuation Administrator
- County Clerk
- County Sheriff

F. Deposits and Investments

The government's fund balance is considered to be cash on hand, demand deposits, certificates of deposit, and short-term investments with original maturities of three months or less from the date of acquisition. The government's fund balance includes cash and cash equivalents and investments.

KRS 66.480 authorizes the county to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

G. Long-term Obligations

The fund financial statement recognizes bond interest, as well as bond issuance costs when received or when paid, during the current period. The principal amount of the debt and interest are reported as disbursements. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as disbursements. Debt proceeds are reported as other adjustments to cash.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

H. Related Obligations and Jointly Governed Organizations

A related organization is an entity for which a primary government is not financially accountable. It does not impose will or have a financial benefit or burden relationship, even if the primary government appoints a voting majority of the related organization's governing board. Based on this criteria, the Allen County Water District is considered a related organization of the Allen County Fiscal Court:

A legal entity or other organization that results from a contractual agreement and that is owned, operated, or governed by two or more participants as a separate activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility is a jointly governed organization. Based on this criteria, the following are considered jointly governed organizations of the Allen County Fiscal Court:

Allen County-Scottsville Industrial Development Authority, Inc.
Scottsville-Allen County Recreation Board
Allen County Ambulance Service Taxing District
Scottsville-Allen County Planning Commission

Note 2. Deposits

The fiscal court maintained deposits of public funds with federally insured banking institutions as required by the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. The DLG Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the fiscal court and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk, but rather follows the requirements of the DLG *County Budget Preparation and State Local Finance Officer Policy Manual*. As of June 30, 2023, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 3. Transfers

The table below shows the interfund operating transfers for fiscal year 2023.

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Total Transfers In
General Fund	\$	\$ 300,000	\$ 38,740	\$ 338,740
Jail Fund	743,000			743,000
Transfer Station and Recycling Center Fund	287,000			287,000
Total Transfers Out	<u>\$ 1,030,000</u>	<u>\$ 300,000</u>	<u>\$ 38,740</u>	<u>\$ 1,368,740</u>

Reason for transfers:

To move resources from and to the general fund and other funds, for budgetary purposes, to the funds that will expend them.

Note 4. Custodial Funds

Custodial funds report only those resources held in a trust or custodial capacity for individuals, private organizations, or other governments. In accordance with the regulatory basis of accounting, custodial funds are not presented on the financial statement.

The fiscal court has the following custodial funds:

Jail Inmate Fund - This fund accounts for funds received from the inmates. The balance in the jail inmate fund as of June 30, 2023, was \$4,241.

Second Chance Offender Rehabilitation Education (SCORE) Program Fund - This fund accounts for funds received from inmates employed in public sector jobs while serving time. The balance in the SCORE fund as of June 30, 2023, was \$15,893.

Note 5. Leases

A. Lessor

In May 2020, the Allen County Public Properties Corporation, a blended component unit of the fiscal court, began leasing the judicial center to the Administrative Office of the Courts (AOC). The lease is for two year periods and the rental payments shall agree to the annual principal and interest costs on the bonds issued for the financing of the building construction. On July 1 of each even numbered year, the lease may be renewed by AOC, for another biennial period of two years. The lease renewal shall automatically be considered to have affirmatively exercised each even numbered year by AOC, unless notice of its election not to exercise the option for the biennial period be given by AOC to the corporation, the trustee, and the county in writing at least 60 days prior to the renewal date hereof. The corporation recognized \$989,651 in leave revenue during the current fiscal year. As of June 30, 2023, the corporation's receivable for lease payments was \$987,830.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 5. Leases (Continued)

B. Lessee

1. Copier

In May 2021, the Allen County Jailer entered into a five-year lease agreement as lessee for the acquisition and use of a copier at the Allen County Detention Center. An initial lease liability was recorded in the amount of \$16,014 during fiscal year 2021. The Allen County Detention Center is required to make monthly payments of \$267. As of June 30, 2023, the value of the lease liability was \$9,609. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 3,203
2025	3,203
2026	<u>3,203</u>
Totals	<u>\$ 9,609</u>

2. Scanner

In May 2022, the Allen County Fiscal Court entered into a three-year lease agreement as lessee for the acquisition and use of a scanner. An initial lease liability was recorded in the amount of \$3,672 in fiscal year 2022. The Allen County Fiscal Court is required to make monthly payments of \$102. As of June 30, 2023, the value of the lease liability was \$2,448. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 1,224
2025	<u>1,224</u>
Totals	<u>\$ 2,448</u>

3. Road Dump Truck

In April 2021, the Allen County Fiscal Court entered into a five-year lease agreement as lessee for the acquisition and use of a dump truck for the road department. An initial lease liability was recorded in the amount of \$113,640 in fiscal year 2021. The Allen County Fiscal Court is required to make monthly payments of \$1,894. As of June 30, 2023, the value of the lease liability was \$64,396. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 22,728
2025	22,728
2026	<u>18,940</u>
Totals	<u>\$ 64,396</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 5. Leases (Continued)

B. Lessee (Continued)

4. Sheriff Department Trucks

In May 2022, the Allen County Fiscal Court entered into a five-year lease agreement as lessee for the acquisition and use of four trucks for the sheriff department. An initial lease liability was recorded in the amount of \$189,180 in fiscal year 2022. The Allen County Fiscal Court is required to make monthly payments of \$3,153. As of June 30, 2023, the value of the lease liability was \$148,191. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 37,836
2025	37,836
2026	37,836
2027	<u>34,683</u>
Totals	<u>\$ 148,191</u>

5. Animal Shelter Truck

In June 2022, the Allen County Fiscal Court entered into a five-year lease agreement as lessee for the acquisition and use of a truck for the animal shelter. An initial lease liability was recorded in the amount of \$56,160 in fiscal year 2022. The Allen County Fiscal Court is required to make monthly payments of \$936. As of June 30, 2023, the value of the lease liability was \$44,928. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 11,232
2025	11,232
2026	11,232
2027	<u>11,232</u>
Totals	<u>\$ 44,928</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 5. Leases (Continued)

B. Lessee (Continued)

6. Road Department Truck

In July 2022, the Allen County Fiscal Court entered into a three-year lease agreement as lessee for the acquisition and use of a truck for the road department. An initial lease liability was recorded in the amount of \$26,496 in fiscal year 2023. The Allen County Fiscal Court is required to make monthly payments of \$736. As of June 30, 2023, the value of the lease liability was \$18,400. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 8,832
2025	8,832
2026	<u>736</u>
Totals	<u>\$ 18,400</u>

7. Road Department Truck

In July 2022, the Allen County Fiscal Court entered into a five-year lease agreement as lessee for the acquisition and use of a truck for the road department. An initial lease liability was recorded in the amount of \$31,620 in fiscal year 2023. The Allen County Fiscal Court is required to make monthly payments of \$527. As of June 30, 2023, the value of the lease liability was \$25,823. The future lease payments as of June 30, 2023, were as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 6,324
2025	6,324
2026	6,324
2027	6,324
2028	<u>527</u>
Totals	<u>\$ 25,823</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 6. Long-term Debt

A. Direct Borrowings and Direct Placements

1. Coroner Vehicle

On July 10, 2018, the Allen County Fiscal Court entered into an agreement with Kentucky Association of Counties Leasing Trust (KACoLT). The agreement was for the purchase of a vehicle for the Allen County Coroner. The principal was \$45,000 at an interest rate of 4.28% for a period of four years, principal, and interest payable monthly. The final installment was due on July 20, 2022. The lease is secured by the coroner vehicle. In the event of default, the coroner vehicle will be repossessed by KACoLT. Principal outstanding as of June 30, 2023, was \$0.

2. Body Scanner

On November 1, 2018, the Allen County Fiscal Court entered into an agreement with Kentucky Association of Counties Leasing Trust (KACoLT). The agreement was for the purchase of a body scanner for the Allen County Detention Center. The principal was \$150,000 at an interest rate of 4.65% for a period of five years, principal, and interest payable monthly. The Allen County Jailer has agreed to reimburse the fiscal court \$1,400 of the monthly payment from the jail commissary fund. The final installment is due on November 20, 2023. The lease is secured by the body scanner. In the event of default, the body scanner will be repossessed by KACoLT. Principal outstanding as of June 30, 2023, totaled \$13,925. Future principal and interest requirements are:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2024	\$ 13,925	\$ 176
Totals	<u>\$ 13,925</u>	<u>\$ 176</u>

3. Deputy Vehicles

On October 31, 2019, the Allen County Fiscal Court entered into an agreement with Kentucky Association of Counties Leasing Trust (KACoLT). The agreement was for the purchase of three deputy vehicles for the Allen County Sheriff's Department. The principal was \$107,397 at an interest rate of 3.99% for a period of five years, principal, and interest payable monthly. The final installment is due on November 20, 2024. The lease is secured by the three deputy vehicles. In the event of default, the three deputy vehicles will be repossessed by KACoLT. Principal outstanding as of June 30, 2023, totaled \$32,743. Future principal and interest requirements are:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2024	\$ 22,920	\$ 890
2025	<u>9,823</u>	<u>98</u>
Totals	<u>\$ 32,743</u>	<u>\$ 988</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 6. Long-term Debt (Continued)

A. Direct Borrowings and Direct Placements (Continued)

4. Tractor and Mower

On July 30, 2020, the Allen County Fiscal Court entered into an agreement with Kentucky Association of Counties Leasing Trust (KACoLT). The agreement was for the purchase of a tractor with mower. The principal was \$140,000 at an interest rate of 3.36% for a period of four years, principal, and interest payable monthly. The final installment is due on August 20, 2024. The lease is secured by the tractor with mower. In the event of default, the tractor with mower will be repossessed by KACoLT. Principal outstanding as of June 30, 2023, totaled \$42,627. Future principal and interest requirements are:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2024	\$ 36,447	\$ 876
2025	6,180	26
Totals	<u>\$ 42,627</u>	<u>\$ 902</u>

5. Sheriff Vehicles

On May 12, 2022, the Allen County Fiscal Court entered into an agreement with Kentucky Association of Counties Leasing Trust (KACoLT). The agreement was for the purchase of sheriff vehicles. The principal was \$195,063 at an interest rate of 3.35% for a period of four years, principal, and interest payable monthly. The final installment is due on May 20, 2026. The lease is secured by the tractor with mower. In the event of default, the tractor with mower will be repossessed by KACoLT. Principal outstanding as of June 30, 2023, totaled \$144,686. Future principal and interest requirements are:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2024	\$ 48,224	\$ 4,111
2025	49,654	2,473
2026	46,808	787
Totals	<u>\$ 144,686</u>	<u>\$ 7,371</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 6. Long-term Debt (Continued)

B. Other Debt

1. First Mortgage Revenue Refunding Bonds, Series 2020

On May 5, 2020, the Allen County Public Properties Corporation issued \$7,745,000 of First Mortgage Revenue Bonds, Series 2020, to partially defease the First Mortgage Revenue Bonds, Series 2010. The 2020 series bonds were issued at a coupon rate of 2.51 %. Principal is payable annually in July and interest is payable semiannually in July and January. The final maturity date of the 2020 series bonds is July 15, 2029. A mortgage has been issued secured by the judicial center. In the event of default, the judicial center will be repossessed by the financial institution. The Allen County Public Properties Corporation has entered into an agreement to lease the Allen County Judicial Center to the Administrative Office of the Courts, Commonwealth of Kentucky, for the amount of the bond payments. Total bonds outstanding as of June 30, 2023, totaled \$6,349,000. Future principal and interest requirements are:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2024	\$ 839,000	\$ 148,830
2025	862,000	127,483
2026	884,000	105,571
2027	904,000	83,131
2028	928,000	60,140
2029-2030	<u>1,932,000</u>	<u>48,769</u>
Totals	<u>\$ 6,349,000</u>	<u>\$ 573,924</u>

C. Changes In Long-term Debt

Long-term Debt activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Direct Borrowings and Direct Placements	\$ 371,580	\$	\$ 137,599	\$ 233,981	\$ 112,465
Revenue Bonds	<u>7,169,000</u>		<u>820,000</u>	<u>6,349,000</u>	<u>5,510,000</u>
Total Long-term Debt	<u>\$ 7,540,580</u>	<u>\$ 0</u>	<u>\$ 957,599</u>	<u>\$ 6,582,981</u>	<u>\$ 5,622,465</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 6. Long-term Debt (Continued)

D. Aggregate Debt Schedule

The amount of required principal and interest payments on long-term obligations at June 30, 2023, were as follows:

Fiscal Year Ended June 30	Direct Borrowings and Direct Placements		Other Debt	
	Principal	Interest	Principal	Interest
2024	\$ 121,516	\$ 6,053	\$ 839,000	\$ 148,830
2025	65,657	2,597	862,000	127,483
2026	46,808	787	884,000	105,571
2027			904,000	83,131
2028			928,000	60,140
2029-2030			1,932,000	48,769
Totals	<u>\$ 233,981</u>	<u>\$ 9,437</u>	<u>\$ 6,349,000</u>	<u>\$ 573,924</u>

Note 7. Employee Retirement System

The fiscal court has elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which is administered by the Board of Trustees of the Kentucky Retirement Systems (Ky. Ret. Sys.). This is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions and provisions are established by statute. Effective April 1, 2021, the Kentucky Public Pension Authority (KPPA) was created by KRS 61.505 to provide staffing and daily administrative needs for CERS and Ky. Ret. Sys. The CERS nine (9) member board of trustees is responsible for the governance of the CERS pension and insurance plans.

The county's contribution for FY 2021 was \$766,192, FY 2022 was \$935,160, and FY 2023 was \$1,075,375.

Nonhazardous

Nonhazardous covered employees are required to contribute five percent (5%) of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008, are required to contribute six percent (6%) of their salary to be allocated as follows: five percent (5%) will go to the member's account and one percent (1%) will go to the Ky. Ret. Sys. insurance fund.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own accounts. Nonhazardous covered employees contribute five percent (5%) of their annual creditable compensation. Nonhazardous members also contribute one percent (1%) to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Ky. Ret. Sys. Board of Directors based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a four percent (4%) employer pay credit. The employer pay credit represents a portion of the employer contribution.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 7. Employee Retirement System (Continued)

Nonhazardous (Continued)

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008, must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

The county's contribution rate for nonhazardous employees was 26.79 percent.

Other Post-Employment Benefits (OPEB)

A. Health Insurance Coverage - Tier 1

CERS provides post-retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	% Paid by Insurance Fund	% Paid by Member through Payroll Deduction
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

Benefits are covered under KRS 78.5536.

B. Health Insurance Coverage - Tier 2 and Tier 3 - Nonhazardous

Once members reach a minimum vesting period of 15 years, they earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually by 1.5 percent. This was established for Tier 2 members during the 2008 Special Legislative Session by House Bill 1. During the 2013 Legislative Session, Senate Bill 2 was enacted, creating Tier 3 benefits for members.

The monthly insurance benefit has been increased annually as a 1.5 percent cost of living adjustment (COLA) since July 2003 when the law changed. The annual increase is cumulative and continues to accrue after the member's retirement.

Tier 2 member benefits are covered by KRS 78.5536. Tier 3 members are not covered by the same provisions.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 7. Employee Retirement System (Continued)

Other Post-Employment Benefits (OPEB) (Continued)

C. Cost of Living Adjustments - Tier 1

The 1996 General Assembly enacted an automatic cost of living adjustment (COLA) provision for all recipients of Ky. Ret. Sys. benefits. During the 2008 Special Session, the General Assembly determined that each July beginning in 2009, retirees who have been receiving a retirement allowance for at least 12 months will receive an automatic COLA of 1.5 percent. The COLA is not a guaranteed benefit. If a retiree has been receiving a benefit for less than 12 months, and a COLA is provided, it will be prorated based on the number of months the recipient has been receiving a benefit.

D. Cost of Living Adjustments - Tier 2 and Tier 3

No COLA is given unless authorized by the legislature with specific criteria. To this point, no COLA has been authorized by the legislature for Tier 2 or Tier 3 members.

E. Death Benefit

If a retired member is receiving a monthly benefit based on at least 48-months of service credit, KPPA will pay a \$5,000 death benefit payment to the beneficiary designated by the member specifically for this benefit. Members with multiple accounts are entitled to only one death benefit.

F. Annual Financial Report and Proportionate Share Audit Report

Ky. Ret. Sys. issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. This report may be obtained by writing the Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

KPPA also issues proportionate share audit reports for both total pension liability and other post-employment benefits for CERS determined by actuarial valuation as well as each participating county's proportionate share. Both the Schedules of Employer Allocations and Pension Amounts by Employer and the Schedules of Employer Allocations and OPEB Amounts by Employer reports and the related actuarial tables are available online at <https://kyret.ky.gov>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

Note 8. Deferred Compensation

The Allen County Fiscal Court voted to allow all eligible employees to participate in deferred compensation plans administered by the Kentucky Public Employees' Deferred Compensation Authority. The Kentucky Public Employees' Deferred Compensation Authority is authorized under KRS 18A.230 to 18A.275 to provide administration of tax-sheltered supplemental retirement plans for all state, public school and university employees, and employees of local political subdivisions that have elected to participate.

These deferred compensation plans permit all full-time employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Participation by eligible employees in the deferred compensation plans is voluntary.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2023
(Continued)

Note 8. Deferred Compensation (Continued)

Historical trend information showing the Kentucky Public Employees' Deferred Compensation Authority's progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Public Employees' Deferred Compensation Authority's annual financial report. This report may be obtained by writing the Kentucky Public Employees' Deferred Compensation Authority at 501 High Street, 2nd Floor, Frankfort, KY 40601, or by telephone at (502) 573-7925.

Note 9. Insurance

For the fiscal year ended June 30, 2023, the Allen County Fiscal Court was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

Note 10. Related Party Transactions

During fiscal year ended June 30, 2023, the following related party transactions were noted:

- A magistrate works for a trucking service company owned by a family member which received \$7,881 from doing business with the fiscal court.
- The county judge/executive's brother owns a service company which received \$15,274 from doing business with the fiscal court.

The magistrate and county judge executive refrain from voting on business when payment to related parties is addressed in meetings.

Note 11. Conduit Debt

The fiscal court has issued bonds to provide financial assistance to Camp Courageous for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest, in accordance with KRS 103.210. This debt may take the form of certain types of limited-obligation revenue bonds, certificates of participation, or similar debt instruments. Although conduit debt obligations bear Allen County Fiscal Court's name as issuer, the fiscal court has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf it is issued. Neither the fiscal court nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of June 30, 2023, conduit debt has been issued but the amount currently outstanding is not reasonably determinable.

Note 12. Prior Period Adjustment

The beginning balance of the general fund was increased by \$124,186 to account for lease proceeds received in the prior year.

**ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis**

For The Year Ended June 30, 2023

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ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2023

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 3,725,500	\$ 3,940,751	\$ 4,225,141	\$ 284,390
In Lieu Tax Payments	58,000	61,346	74,716	13,370
Excess Fees	149,232	221,283	221,283	
Licenses and Permits	21,500	21,500	20,823	(677)
Intergovernmental	1,533,787	1,765,891	1,685,543	(80,348)
Charges for Services	92,000	94,244	141,238	46,994
Miscellaneous	291,050	326,275	311,803	(14,472)
Interest	2,250	3,016	3,708	692
Total Receipts	<u>5,873,319</u>	<u>6,434,306</u>	<u>6,684,255</u>	<u>249,949</u>
DISBURSEMENTS				
General Government	2,567,718	2,850,869	2,617,482	233,387
Protection to Persons and Property	804,214	1,145,104	844,400	300,704
General Health and Sanitation	156,000	295,893	162,649	133,244
Social Services	66,000	128,172	83,557	44,615
Recreation and Culture	114,441	117,989	102,366	15,623
Debt Service	127,003	132,369	120,896	11,473
Administration	1,601,793	1,879,221	1,558,336	320,885
Total Disbursements	<u>5,437,169</u>	<u>6,549,617</u>	<u>5,489,686</u>	<u>1,059,931</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>436,150</u>	<u>(115,311)</u>	<u>1,194,569</u>	<u>1,309,880</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	223,214	223,214	338,740	115,526
Transfers To Other Funds	(1,187,096)	(1,187,096)	(1,030,000)	157,096
Total Other Adjustments to Cash (Uses)	<u>(963,882)</u>	<u>(963,882)</u>	<u>(691,260)</u>	<u>272,622</u>
Net Change in Fund Balance	(527,732)	(1,079,193)	503,309	1,582,502
Fund Balance - Beginning (Restated)	<u>527,732</u>	<u>1,123,438</u>	<u>1,247,623</u>	<u>124,185</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 44,245</u>	<u>\$ 1,750,932</u>	<u>\$ 1,706,687</u>

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

	ROAD FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,793,664	\$ 1,824,939	\$ 1,633,089	\$ (191,850)
Miscellaneous	2,000	29,581	29,581	
Interest	100	100		(100)
Total Receipts	<u>1,795,764</u>	<u>1,854,620</u>	<u>1,662,670</u>	<u>(191,950)</u>
DISBURSEMENTS				
Roads	1,585,213	1,703,956	1,520,710	183,246
Debt Service	68,926	75,342	74,972	370
Administration	222,950	375,444	159,534	215,910
Total Disbursements	<u>1,877,089</u>	<u>2,154,742</u>	<u>1,755,216</u>	<u>399,526</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(81,325)</u>	<u>(300,122)</u>	<u>(92,546)</u>	<u>207,576</u>
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	<u>(223,214)</u>	<u>(223,214)</u>		223,214
Total Other Adjustments to Cash (Uses)	<u>(223,214)</u>	<u>(223,214)</u>		<u>223,214</u>
Net Change in Fund Balance	(304,539)	(523,336)	(92,546)	430,790
Fund Balance - Beginning	<u>304,539</u>	<u>523,336</u>	<u>523,337</u>	<u>1</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 430,791</u>	<u>\$ 430,791</u>

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

	JAIL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 593,630	\$ 793,917	\$ 971,194	\$ 177,277
Charges for Services	78,500	89,705	89,192	(513)
Miscellaneous	42,500	59,109	63,750	4,641
Interest	100	115	139	24
Total Receipts	<u>714,730</u>	<u>942,846</u>	<u>1,124,275</u>	<u>181,429</u>
DISBURSEMENTS				
Protection to Persons and Property	1,327,160	1,555,563	1,460,709	94,854
Debt Service	33,936	33,936	33,935	1
Administration	444,705	528,745	376,738	152,007
Total Disbursements	<u>1,805,801</u>	<u>2,118,244</u>	<u>1,871,382</u>	<u>246,862</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,091,071)</u>	<u>(1,175,398)</u>	<u>(747,107)</u>	<u>428,291</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	<u>1,042,831</u>	<u>1,042,831</u>	<u>743,000</u>	<u>(299,831)</u>
Total Other Adjustments to Cash (Uses)	<u>1,042,831</u>	<u>1,042,831</u>	<u>743,000</u>	<u>(299,831)</u>
Net Change in Fund Balance	(48,240)	(132,567)	(4,107)	128,460
Fund Balance - Beginning	<u>48,240</u>	<u>56,342</u>	<u>56,342</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (76,225)</u>	<u>\$ 52,235</u>	<u>\$ 128,460</u>

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 65,000	\$ 111,006	\$ 111,006	\$
Interest	50	55	71	16
Total Receipts	<u>65,050</u>	<u>111,061</u>	<u>111,077</u>	<u>16</u>
DISBURSEMENTS				
General Government	65,000	95,000	95,000	
Administration	5,050	46,060		46,060
Total Disbursements	<u>70,050</u>	<u>141,060</u>	<u>95,000</u>	<u>46,060</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(5,000)</u>	<u>(29,999)</u>	<u>16,077</u>	<u>46,076</u>
Net Change in Fund Balance	(5,000)	(29,999)	16,077	46,076
Fund Balance - Beginning	<u>5,000</u>	<u>19,665</u>	<u>19,665</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (10,334)</u>	<u>\$ 35,742</u>	<u>\$ 46,076</u>

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

TRANSFER STATION AND RECYCLING CENTER FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Licenses and Permits	\$ 1,500	\$ 2,750	\$ 4,008	\$ 1,258
Intergovernmental		4,000	4,000	
Charges for Services	850,000	857,944	1,075,418	217,474
Miscellaneous	12,000	20,728	25,298	4,570
Interest	150	150	143	(7)
Total Receipts	<u>863,650</u>	<u>885,572</u>	<u>1,108,867</u>	<u>223,295</u>
DISBURSEMENTS				
General Health and Sanitation	903,100	1,259,950	1,230,989	28,961
Debt Service	9,435			
Administration	130,380	111,903	99,498	12,405
Total Disbursements	<u>1,042,915</u>	<u>1,371,853</u>	<u>1,330,487</u>	<u>41,366</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(179,265)</u>	<u>(486,281)</u>	<u>(221,620)</u>	<u>264,661</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	<u>144,265</u>	<u>144,265</u>	<u>287,000</u>	<u>142,735</u>
Total Other Adjustments to Cash (Uses)	<u>144,265</u>	<u>144,265</u>	<u>287,000</u>	<u>142,735</u>
Net Change in Fund Balance	(35,000)	(342,016)	65,380	407,396
Fund Balance - Beginning	<u>35,000</u>	<u>45,592</u>	<u>45,592</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (296,424)</u>	<u>\$ 110,972</u>	<u>\$ 407,396</u>

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

	COUNTY CLERK FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$	\$ 48,000	\$ 40,120	\$ (7,880)
Interest			27	27
Total Receipts		48,000	40,147	(7,853)
DISBURSEMENTS				
General Government		3,922	3,922	
Administration		44,078		44,078
Total Disbursements		48,000	3,922	44,078
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)			36,225	36,225
Net Change in Fund Balance			36,225	36,225
Fund Balance - Beginning				
Fund Balance - Ending	\$	0	\$ 36,225	\$ 36,225

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

	AMERICAN RESCUE PLAN ACT FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 2,070,095	\$ 2,070,095	\$ 50,000	\$ (2,020,095)
Interest	5,000	5,000	7,111	2,111
Total Receipts	<u>2,075,095</u>	<u>2,075,095</u>	<u>57,111</u>	<u>(2,017,984)</u>
DISBURSEMENTS				
General Government	2,525,095	4,644,625		4,644,625
Protection to Persons and Property	250,000	250,000		250,000
Recreation and Culture	800,000	800,000	764,610	35,390
Total Disbursements	<u>3,575,095</u>	<u>5,694,625</u>	<u>764,610</u>	<u>4,930,015</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,500,000)</u>	<u>(3,619,530)</u>	<u>(707,499)</u>	<u>2,912,031</u>
Other Adjustments to Cash (Uses)				
Transfers To Other Funds			(300,000)	(300,000)
Total Other Adjustments to Cash (Uses)			<u>(300,000)</u>	<u>(300,000)</u>
Net Change in Fund Balance	(1,500,000)	(3,619,530)	(1,007,499)	2,612,031
Fund Balance - Beginning	<u>1,500,000</u>	<u>3,919,530</u>	<u>3,919,530</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 300,000</u>	<u>\$ 2,912,031</u>	<u>\$ 2,612,031</u>

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

OPIOID SETTLEMENT FUND				
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Miscellaneous	\$	\$ 159,048	\$ 159,048	\$
Interest			104	104
Total Receipts		159,048	159,152	104
DISBURSEMENTS				
Administration		120,308		120,308
Total Disbursements		120,308		120,308
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		38,740	159,152	120,412
Other Adjustments to Cash (Uses)				
Transfers To Other Funds			(38,740)	(38,740)
Total Other Adjustments to Cash (Uses)			(38,740)	(38,740)
Net Change in Fund Balance		38,740	120,412	81,672
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 38,740	\$ 120,412	\$ 81,672

ALLEN COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023
(Continued)

	SPECIAL RESERVE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 1,000	\$ 1,000	\$ 1,808	\$ 808
Total Receipts	<u>1,000</u>	<u>1,000</u>	<u>1,808</u>	<u>808</u>
DISBURSEMENTS				
Administration	903,750	903,750		903,750
Total Disbursements	<u>903,750</u>	<u>903,750</u>		<u>903,750</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(902,750)</u>	<u>(902,750)</u>	1,808	<u>904,558</u>
Net Change in Fund Balance	(902,750)	(902,750)	1,808	904,558
Fund Balance - Beginning	<u>902,750</u>	<u>902,750</u>	<u>903,207</u>	<u>457</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 905,015</u>	<u>\$ 905,015</u>

**ALLEN COUNTY
NOTES TO REGULATORY SUPPLEMENTARY
INFORMATION - BUDGETARY COMPARISON SCHEDULES**

June 30, 2023

Note 1. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

**ALLEN COUNTY
SCHEDULE OF CAPITAL ASSETS
Other Information - Regulatory Basis**

For The Year Ended June 30, 2023

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ALLEN COUNTY
SCHEDULE OF CAPITAL ASSETS
Other Information - Regulatory Basis

For The Year Ended June 30, 2023

The fiscal court reports the following Schedule of Capital Assets:

	(*Restated) Beginning Balance	Additions	Deletions	Ending Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Land and Land Improvements*	\$ 1,943,276	\$	\$	\$ 1,943,276
Buildings and Building Improvements*	17,134,563			17,134,563
Vehicles*	1,752,263	27,975		1,780,238
Equipment*	1,399,238			1,399,238
Infrastructure*	26,926,617	680,370		27,606,987
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Capital Assets	<u>\$ 49,155,957</u>	<u>\$ 708,345</u>	<u>\$ 0</u>	<u>\$ 49,864,302</u>

ALLEN COUNTY
NOTES TO OTHER INFORMATION - REGULATORY BASIS
SCHEDULE OF CAPITAL ASSETS

June 30, 2023

Note 1. Capital Assets

Capital assets, which include land, land improvements, buildings, furniture, and office equipment, building improvements, machinery, equipment, and infrastructure assets (roads and bridges) that have a useful life of more than one reporting period based on the government's capitalization policy, are reported as other information. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed.

	Capitalization Threshold	Useful Life (Years)
Land Improvements	\$ 12,500	10-60
Buildings	\$ 25,000	10-75
Building Improvements	\$ 25,000	10-25
Equipment	\$ 7,500	3-25
Vehicles	\$ 7,500	3-25
Infrastructure	\$ 20,000	10-50

Note 2. Restated Beginning Balances of Capital Assets

Capital asset beginning balances were restated due to capital asset additions being omitted the past two fiscal years and the misclassification of vehicles as equipment.

	Beginning Balance	Prior Years Omitted Additions and Misclassifications	Beginning Balance Restated
Buildings and Building Improvements	\$ 1,460,174	\$ 483,102	\$ 1,943,276
Vehicles	16,968,529	166,034	17,134,563
Equipment	1,184,227	568,036	1,752,263
Infrastructure	1,852,690	(453,452)	1,399,238
	26,110,173	816,444	26,926,617
Total Capital Assets	\$ 47,575,793	\$ 1,580,164	\$ 49,155,957

**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 Dennis Harper, Allen County Judge/Executive
Members of the Allen County Fiscal Court

We have audited, 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 Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Allen County Fiscal Court for the fiscal year ended June 30, 2023, and the related notes to the financial statement which collectively comprise the Allen County Fiscal Court's financial statement and have issued our report thereon dated February 7, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Allen 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 Allen County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Allen County Fiscal Court's internal control.

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

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 deficiency described in the accompanying Schedule of Findings and Responses as item 2023-001 to be a material weakness.



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

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Allen County Fiscal Court's financial statement is free of material misstatement, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

February 7, 2024

**ALLEN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES**

For The Year Ended June 30, 2023

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**ALLEN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES**

For The Year Ended June 30, 2023

INTERNAL CONTROL - MATERIAL WEAKNESS:

2023-001 The Allen County Jail Does Not Have Adequate Segregation Of Duties Over The Jail Commissary And Inmate Accounts

This is a repeat finding and was included in the prior year audit report as finding 2022-001. The jail does not have adequate segregation of duties over the jail commissary and inmate accounts. The jail bookkeeper prepares deposits, prepares daily checkout sheets, and posts to the receipts ledgers. The bookkeeper also prepares monthly collection and disbursement reports, writes and signs checks, posts to the disbursements ledger, and prepares the monthly bank reconciliations. Compensating controls such as the review of daily checkout sheets by the jailer and the requirement of dual signatures on all checks were noted but were not deemed adequate to offset this control deficiency.

According to the jail, this lack of segregation of duties is a result of a limited budget, which restricts the number of qualified employees the commissary can hire for accounting functions. A lack of segregation of duties could result in misappropriation of assets and inaccurate financial reporting, which could occur but go undetected. In addition, too much control by one individual may lead to irregularities if proper oversight is not implemented.

Segregation of duties and/or the implementation of strong compensating controls is essential for providing protection from asset misappropriations and ensuring accurate financial reporting.

We recommend the jail segregate duties to the extent possible given the limited staff size and resources. If proper segregation of duties is not possible due to budget constraints, we recommend that the jail implement strong compensating controls over jail canteen and inmate accounts.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: The official did not provide a response.

Jailer's Response: The official did not provide a response.

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

ALLEN COUNTY FISCAL COURT

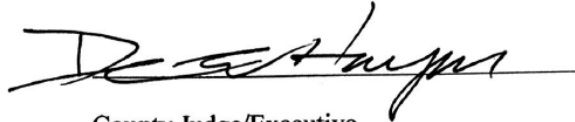
For The Year Ended June 30, 2023

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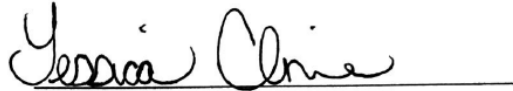
CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE
COUNTY FISCAL COURT

For The Year Ended June 30, 2023

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



County Judge/Executive



County Treasurer