

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

**For The Year Ended
June 30, 2024**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

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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 Jamie Bewley Byrd, Barren County Judge/Executive

Members of the Barren County Fiscal Court

Report on the Audit of the Financial Statement

Disclaimer of Opinion

We were engaged to audit the financial activity contained in the Fourth Quarter Financial Statement of the Barren County Fiscal Court for the year ended June 30, 2024.

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

Basis for Disclaimer of Opinion

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

Responsibilities of Management for the Financial Statement

Barren 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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 Holly M. Johnson, Secretary
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 The Honorable Jamie Bewley Byrd, Barren County Judge/Executive
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Auditor's Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of the Barren County Fiscal Court's financial statement in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters 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 the Barren 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 engagement to audit, significant findings, and certain internal control-related matters that we identified during the engagement to audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024, on our consideration of the Barren 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 Barren 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 Responses included herein, which discusses the following report findings:

- 2024-001 The Barren County Fiscal Court Failed To Implement Adequate Internal Controls Over Accounting Functions And Financial Reporting That Resulted In Material Errors And Reportable Noncompliances
- 2024-002 The Barren County Fiscal Court Did Not Prepare An Annual Settlement Or Submit The Fourth Quarter Financial Statement Timely
- 2024-003 The Barren County Fiscal Court Did Not Have Controls Over Monthly Bank Reconciliations
- 2024-004 The Barren County Fiscal Court Did Not Prepare Proper Records For The Public Properties Corporation Fund And The Glasgow/Barren County Public Library Corporation Fund
- 2024-005 The Barren County Fiscal Court Did Not Properly Disclose Debt Information On The Quarter Financial Report
- 2024-006 The Barren County Fiscal Court Lacks Adequate Controls Over Disbursements
- 2024-007 The Barren County Fiscal Court Did Not Follow Proper Procurement Procedures For Purchases Over \$40,000
- 2024-008 The Barren County Fiscal Court Did Not Properly Account For Encumbrances At Year End
- 2024-009 The Barren County Fiscal Court Lacks Adequate Controls Over Building Inspection Fees
- 2024-010 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Cash, Receipts, And Reconciliations

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

- 2024-011 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Payroll
- 2024-012 The Barren County Fiscal Court Did Not Properly Reconcile Retirement Reports With Payroll Reports
- 2024-013 The Barren County Fiscal Court Did Not Pay Tax Liabilities And Retirement Withholdings Timely Resulting In Penalties And Interest

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

December 9, 2024

BARREN COUNTY OFFICIALS**For The Year Ended June 30, 2024****Fiscal Court Members:**

Jamie Bewley Byrd	County Judge/Executive
Jeff Botts	Magistrate
Derek Pedigo	Magistrate
Tim Durham	Magistrate
Tim Coomer	Magistrate
Marty Kinslow	Magistrate
Ronnie Stinson	Magistrate
Brad Groce	Magistrate

Other Elected Officials:

Mike Richardson	County Attorney
Aaron Shirley	Jailer
Helena Birdwell	County Clerk
Krissie Coe Fields	Circuit Court Clerk
Kent Keen	Sheriff
Kim Shipley	Property Valuation Administrator
Tim Gibson	Coroner

Appointed Personnel:

Amanda Steger	County Treasurer
Garland Gilliam	Deputy County Judge/Executive
Shanda Bradley	Finance Officer/Fiscal Court Clerk

**BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT**

For The Year Ended June 30, 2024

**BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT**

For The Year Ended June 30, 2024

**Barren County Fiscal Court
Financial Statement**

Fiscal Year to Date

7/1/2023 through 6/30/2024


Fund	Total Receipts	Total Disbursed	Cash Balance	Encumbrances	Unencumbered Cash Balance
General	\$13,507,747.02	\$10,406,073.80	\$3,101,673.22	\$67,284.79	\$3,034,388.43
Road	\$3,189,232.91	\$3,236,961.91	(\$47,729.00)	\$15,549.52	(\$63,278.52)
Jail	\$5,245,045.19	\$3,694,997.17	\$1,550,048.02	\$962.66	\$1,549,085.36
LGEA	\$443,554.71	\$239,127.92	\$204,426.79	\$0.00	\$204,426.79
Federal Grants	\$160,194.84	\$3,926.22	\$156,268.62	\$0.00	\$156,268.62
Rec Dept	\$1,366,616.64	\$1,294,864.91	\$71,751.73	\$7,722.95	\$64,028.78
Drug Forfeiture	\$179,359.89	\$170,393.17	\$8,966.72	\$0.00	\$8,966.72
Clerk Storage Fee	\$119,105.03	\$0.00	\$119,105.03	\$0.00	\$119,105.03
Hiseville Cemetery	\$98,685.78	\$63,399.54	\$35,286.24	\$0.00	\$35,286.24
ABC	\$304,273.00	\$69,616.86	\$234,656.14	\$37,619.52	\$197,036.62
Court Fees	\$76,223.16	\$2,132.10	\$74,091.06	\$0.00	\$74,091.06
American Rescue Plan	\$4,117,768.39	\$182,128.49	\$3,935,639.90	\$0.00	\$3,935,639.90
Federal Drug Forfeitures	\$12,104.92	\$0.00	\$12,104.92	\$0.00	\$12,104.92
Capatcha Park Project	\$277,997.56	\$276,753.00	\$1,244.56	\$0.00	\$1,244.56
LATCF	\$105,946.01	\$0.00	\$105,946.01	\$0.00	\$105,946.01
Opioid Settlement Fund	\$316,425.99	\$0.00	\$316,425.99	\$0.00	\$316,425.99
Samson St Jail Bonds	\$467,728.86	\$467,133.48	\$595.38	\$0.00	\$595.38
Total	\$29,988,009.90	\$20,107,508.57	\$9,880,501.33	\$129,139.44	\$9,751,361.89

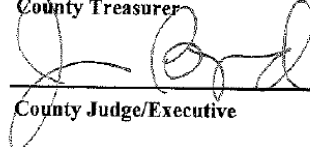
BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Reconciliation

Fund	Bank Balance	Deposits Not Credited	Less Out Checks	CD Balance	Savings Balance	Other	Cash Balance
01-General	\$2,604,332.48	\$8,341.00	\$73,894.16	\$0.00	\$0.00	\$0.00	\$2,538,779.32
02-Road	\$44,982.05	\$0.00	\$129,123.93	\$0.00	\$0.00	\$0.00	(\$84,141.88)
03-Jail	\$465,748.20	\$58,845.96	\$192.40	\$0.00	\$0.00	\$0.00	\$524,401.76
04-LGEA	\$204,426.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$204,426.79
07-Federal Grants	\$156,268.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,268.62
14-Rec Dept	\$122,524.12	\$7,161.75	\$3,964.12	\$0.00	\$0.00	\$0.00	\$125,721.75
75-Drug Forfeiture	\$10,987.56	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$8,987.56
76-Clerk Storage Fee	\$111,405.03	\$7,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,105.03
79-Hiseville Cemetery	\$34,980.08	\$0.00	\$79.44	\$0.00	\$0.00	\$0.00	\$34,900.64
81-ABC	\$190,485.50	\$0.00	\$551.83	\$0.00	\$0.00	\$0.00	\$189,933.67
82-Court Fees	\$59,271.06	\$14,820.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,091.06
84-American Rescue Plan	\$3,943,239.90	\$0.00	\$7,600.00	\$0.00	\$0.00	\$0.00	\$3,935,639.90
85-Federal Drug Forfeitures	\$12,104.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,104.92
88-Capatcha Park Project	\$1,244.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,244.56
89-LATCF	\$105,946.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,946.01
90-Opioid Settlement Fund	\$316,425.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316,425.99
97-Samson St Jail Bonds	\$595.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$595.38
Total	\$8,384,968.25	\$96,868.71	\$217,405.88	\$0.00	\$0.00	\$0.00	\$8,264,431.08

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


 County Treasurer 8/26/24
Date


 County Judge/Executive 9/26/2024
Date

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement
Cash Receipts Report

8/26/2024

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Fund: General

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4101-000	Real Estate Tax	\$3,000,000.00	\$0.00	\$44,573.77	\$3,114,212.91	\$(114,212.91)	103.81%
01-4102-000	Tangible Personal Property Tax	\$400,000.00	\$0.00	\$2,253.40	\$367,003.60	\$32,996.40	91.75%
01-4103-000	Motor Vehicle Property Tax	\$460,000.00	\$0.00	\$224,355.45	\$614,727.30	\$(154,727.30)	133.64%
01-4104-000	Delinquent Taxes	\$50,000.00	\$0.00	\$15,599.02	\$51,496.10	\$(1,496.10)	102.99%
01-4107-000	Unmined Mineral Tax	\$2,000.00	\$0.00	\$474.18	\$2,308.10	\$(308.10)	115.41%
01-4115-000	Library Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4130-000	Bank Franchise Deposit Tax	\$180,000.00	\$0.00	\$67,646.41	\$352,708.17	\$(172,708.17)	195.95%
01-4131-000	Franchise Corp (PSC) Tax	\$150,000.00	\$0.00	\$8,621.30	\$15,655.10	\$134,344.90	10.44%
01-4135-000	Deed Transfer Tax	\$200,000.00	\$0.00	\$57,935.74	\$256,181.71	\$(56,181.71)	128.09%
01-4140-000	Telephone 911 Fee/Tax	\$100,000.00	\$0.00	\$20,048.21	\$86,138.35	\$13,861.65	86.14%
01-4202-000	City in Lieu of Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4203-000	TVA In Lieu of Taxes	\$35,000.00	\$0.00	\$0.00	\$42,202.40	\$(7,202.40)	120.58%
01-4205-000	MCNP In Lieu of Taxes	\$32,000.00	\$0.00	\$0.00	\$0.00	\$32,000.00	0.00%
01-4206-000	EPB In Lieu of Taxes	\$42,000.00	\$0.00	\$0.00	\$44,414.62	\$(2,414.62)	105.75%
01-4301-000	County Attorney Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4402-000	ABC App & Lic Fees	\$11,000.00	\$0.00	\$0.00	\$800.00	\$10,200.00	7.27%
01-4415-000	City Bldg/Elect Inspections Fee	\$56,000.00	\$0.00	\$18,844.70	\$77,353.57	\$(21,353.57)	138.13%
01-4416-000	Bldg & Elect Inspection Fees	\$100,000.00	\$0.00	\$64,835.50	\$184,048.68	\$(84,048.68)	184.05%
01-4417-000	CATV Franchise Fees	\$84,000.00	\$0.00	\$20,034.96	\$93,496.48	\$(9,496.48)	111.31%
01-4420-000	Dog License Fees	\$2,000.00	\$0.00	\$0.00	\$370.00	\$1,630.00	18.50%
01-4501-000	Omitted Tangible Taxes	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement
Cash Receipts Report

8/26/2024

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Fund: General

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4503-000	Federal Reimbursement CARES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4504-000	VOCA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4504A-000	KOHS/LEPP/BPV Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4504B-000	DTF JAG Grant	\$120,000.00	\$0.00	\$35,362.26	\$154,008.97	\$(34,008.97)	128.34%
01-4505-000	MVP Tax From Other Counties	\$30,000.00	\$0.00	\$26,910.38	\$75,950.60	\$(45,950.60)	253.17%
01-4507-000	Flood Lease Payments	\$15,000.00	\$0.00	\$0.00	\$22,789.83	\$(7,789.83)	151.93%
01-4510-000	State Grants	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$(4,000.00)	-
01-4510A-000	Dead Animal Grant/Cons Distr	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
01-4510B-000	Litter Abatement Funds	\$55,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00	0.00%
01-4510C-000	Local Records Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4510J-000	KyBdEMS Amb Svc Grant	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	100.00%
01-4510Q-000	Grant/Drug Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4520-000	Election Expense Reimbursement	\$160,000.00	\$0.00	\$0.00	\$163,540.00	\$(3,540.00)	102.21%
01-4521-000	Board of Assessment Appeals	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
01-4522-000	Legal Process Tax Refund	\$250.00	\$0.00	\$0.00	\$186.06	\$63.94	74.42%
01-4523-000	Dog License Refund	\$0.00	\$0.00	\$770.00	\$870.00	\$(870.00)	-
01-4532-000	AOC Rental Receipts	\$196,590.00	\$0.00	\$71,227.07	\$217,477.07	\$(20,887.07)	110.62%
01-4539-000	KLEFPF Reimbursement	\$102,000.00	\$0.00	\$33,129.07	\$126,591.40	\$(24,591.40)	124.11%
01-4541-000	EMA Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4542-000	Federal EMA Reimbursement	\$33,000.00	\$0.00	\$11,461.63	\$56,056.00	\$(23,056.00)	169.87%
01-4543-000	Misc Payments from State	\$2,000.00	\$0.00	\$0.00	\$66,800.00	\$(64,800.00)	3,340.00%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement
Cash Receipts Report

8/26/2024

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Fund: General

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4548-000	County Clerk Fees	\$1,495,000.00	\$0.00	\$379,504.24	\$1,380,477.59	\$114,522.41	92.34%
01-4549-000	Sheriff Fees	\$1,355,000.00	\$0.00	\$218,839.37	\$1,597,453.50	\$(242,453.50)	117.89%
01-4558-000	Interlocal Agrmt-DTF	\$31,000.00	\$0.00	\$0.00	\$11,500.00	\$19,500.00	37.10%
01-4558A-000	WKU MOU Security Reimbursement	\$50,000.00	\$0.00	\$13,562.19	\$47,591.20	\$2,408.80	95.18%
01-4558B-000	BCBOE MOU SRO	\$30,000.00	\$0.00	\$59,066.80	\$166,977.42	\$(136,977.42)	556.59%
01-4561-000	SB577 Court Facility Fees	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0.00%
01-4601-000	Fire Suppression Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4701-000	Vending Machine Commission	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
01-4704-000	Surplus Equipment Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4704A-000	DTF Vehicles Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4727-000	Reimbursement, Refunds & Re	\$150,000.00	\$0.00	\$198,144.96	\$660,011.38	\$(510,011.38)	440.01%
01-4727B-000	Ambulance Sve/COLT Repayment	\$42,500.00	\$0.00	\$10,372.55	\$52,189.81	\$(9,689.81)	122.80%
01-4728-000	Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4731-000	Miscellaneous Income	\$2,000.00	\$0.00	\$0.00	\$14,014.17	\$(12,014.17)	700.71%
01-4731C-000	Sheriff Public Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4755-000	DTF Restitution/Fed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4801-000	Interest	\$30,000.00	\$0.00	\$42,921.21	\$141,433.16	\$(111,433.16)	471.44%
01-4806-000	Interest from Other Checking Accounts	\$0.00	\$0.00	\$0.00	\$2,573.50	\$(2,573.50)	-
01-4807-000	Interest MMA	\$0.00	\$0.00	\$7,501.56	\$28,150.40	\$(28,150.40)	-
01-4808-000	Interest from Payroll Checking	\$2,200.00	\$0.00	\$0.00	\$5,172.36	\$(2,972.36)	235.11%
01-4901-000	Surplus from Prior Year	\$2,477,531.56	\$0.00	\$0.00	\$2,690,302.57	\$(212,771.01)	108.59%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement
Cash Receipts Report

8/26/2024

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Fund: General

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4909-000	Transfers Out to Other Funds	(\$1,018,401.29)	\$0.00	(\$280,000.00)	(\$511,861.04)	\$(506,540.25)	50.26%
01-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$15,555.00	\$1,033,730.62	\$(1,033,730.62)	-
	Subtotal	\$10,341,020.27	\$0.00	\$1,393,550.93	\$13,521,103.66	\$(3,180,083.39)	130.75%
	Total Receipts	\$10,341,020.27	\$0.00	\$1,393,550.93	\$13,521,103.66	\$(3,180,083.39)	130.75%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement
Cash Receipts Report

8/26/2024

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Fund: Road

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
02-4514-000	Flex and Discretionary Funds	\$856,324.00	\$0.00	\$155,000.00	\$517,853.69	\$338,470.31	60.47%
02-4516-000	Truck License Distribution	\$223,214.00	\$0.00	\$0.00	\$257,943.70	\$(34,729.70)	115.56%
02-4517-000	Drivers License Refund	\$10,000.00	\$0.00	\$0.00	\$11,351.00	\$(1,351.00)	113.51%
02-4518-000	County Road Aid	\$1,690,590.00	\$0.00	\$0.00	\$1,521,531.00	\$169,059.00	90.00%
02-4701-000	Vending Machine Commission	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
02-4727-000	Reimbursement, Refunds & Re	\$100.00	\$0.00	\$8,159.46	\$14,872.92	\$(14,772.92)	14,872.92%
02-4731-000	Miscellaneous Income	\$500.00	\$0.00	\$550.00	\$2,564.45	\$(2,064.45)	512.89%
02-4801-000	Interest	\$2,500.00	\$0.00	\$5,093.18	\$40,478.18	\$(37,978.18)	1,619.13%
02-4901-000	Surplus from Prior Year	\$1,401,959.11	\$0.00	\$0.00	\$742,637.97	\$659,321.14	52.97%
02-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$(80,000.00)	-
	Subtotal	\$4,185,287.11	\$0.00	\$248,802.64	\$3,189,232.91	\$996,054.20	76.20%
	Total Receipts	\$4,185,287.11	\$0.00	\$248,802.64	\$3,189,232.91	\$996,054.20	76.20%

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Fund: Jail

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
03-4502-000	Federal Prisoner Pay	\$0.00	\$0.00	\$18,967.30	\$75,585.40	\$(75,585.40)	-
03-4503-000	HB556 Federal Reimb/Refund	\$0.00	\$0.00	\$16,080.00	\$77,258.00	\$(77,258.00)	-
03-4533-000	Jail Operation Pay (Allotment)	\$114,600.00	\$0.00	\$0.00	\$94,839.89	\$19,760.11	82.76%
03-4534-000	Jail Medical Payments	\$70,000.00	\$0.00	\$0.00	\$90.50	\$69,909.50	0.13%
03-4535-000	HB 452 Court Costs	\$9,000.00	\$0.00	\$2,931.44	\$11,934.54	\$(2,934.54)	132.61%
03-4536-000	Intercounty Jail Contracts	\$440,000.00	\$0.00	\$215,415.00	\$844,265.00	\$(404,265.00)	191.88%
03-4537-000	Controlled Intake Payments	\$515,000.00	\$0.00	\$82,410.77	\$379,726.79	\$135,273.21	73.73%
03-4538-000	DUI Service Fees	\$8,000.00	\$0.00	\$0.00	\$5,459.66	\$2,540.34	68.25%
03-4543-000	Miscellaneous Payment	\$0.00	\$0.00	\$0.00	\$1,113.84	\$(1,113.84)	-
03-4557-000	Class D Felon Payments	\$566,500.00	\$0.00	\$210,391.41	\$787,100.85	\$(220,600.85)	138.94%
03-4559-000	SSA Incentive Payments	\$5,000.00	\$0.00	\$1,800.00	\$6,600.00	\$(1,600.00)	132.00%
03-4563-000	Community Custody Prisoners	\$1,045,000.00	\$0.00	\$0.00	\$0.00	\$1,045,000.00	0.00%
03-4567-000	HB413 Ct Cost Sup	\$6,000.00	\$0.00	\$0.00	\$5,499.25	\$500.75	91.65%
03-4569-000	Local Corr Assist Funds	\$47,250.00	\$0.00	\$12,318.99	\$49,275.96	\$(2,025.96)	104.29%
03-4618-000	Work Release Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4633-000	Jail Bond Acceptance Fees	\$2,250.00	\$0.00	\$930.14	\$3,229.08	\$(979.08)	143.51%
03-4634-000	SB 332 Prisoner Payments	\$170,000.00	\$0.00	\$55,307.20	\$182,411.65	\$(12,411.65)	107.30%
03-4702-000	Telephone Commission	\$114,000.00	\$0.00	\$25,277.80	\$108,291.27	\$5,708.73	94.99%
03-4727-000	Reimbursement, Refunds & Re	\$75,000.00	\$101,274.63	\$102,262.02	\$138,874.88	\$37,399.75	78.78%
03-4727A-000	Inmate Medical Co-Pay	\$17,500.00	\$0.00	\$11,008.44	\$37,889.59	\$(20,389.59)	216.51%
03-4727C-000	Commissary Acct Reimbursement	\$91,650.00	\$0.00	\$74,080.83	\$223,497.16	\$(131,847.16)	243.86%

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Fund: Jail

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
03-4727E-000	Reimbursement Body Scanner	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
03-4731-000	Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$57,255.00	\$(57,255.00)	-
03-4801-000	Interest	\$10,000.00	\$0.00	\$5,644.91	\$44,868.98	\$(34,868.98)	448.69%
03-4901-000	Surplus from Prior Year	\$441,295.83	\$0.00	\$0.00	\$2,592,666.38	\$(2,151,370.55)	587.51%
03-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
03-4909-000	Transfers Out to Other Funds	(\$496,490.00)	\$0.00	\$0.00	(\$482,688.48)	\$(13,801.52)	97.22%
03-4910-000	Transfers In From Other Funds	\$726,201.29	\$0.00	\$0.00	\$0.00	\$726,201.29	0.00%
	Subtotal	\$3,977,757.12	\$101,274.63	\$834,826.25	\$5,245,045.19	\$(1,166,013.44)	128.59%
	Total Receipts	\$3,977,757.12	\$101,274.63	\$834,826.25	\$5,245,045.19	\$(1,166,013.44)	128.59%

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Fund: LGEA

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
04-4529-000	Mineral Severance Tax	\$130,000.00	\$0.00	\$30,723.23	\$168,425.76	\$(38,425.76)	129.56%
04-4801-000	Interest	\$0.00	\$0.00	\$2,417.02	\$12,765.45	\$(12,765.45)	-
04-4901-000	Surplus from Prior Year	\$0.00	\$262,363.50	\$0.00	\$262,363.50	\$0.00	100.00%
04-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$130,000.00	\$262,363.50	\$33,140.25	\$443,554.71	\$(51,191.21)	113.05%
	Total Receipts	\$130,000.00	\$262,363.50	\$33,140.25	\$443,554.71	\$(51,191.21)	113.05%

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Fund: Federal Grants

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
07-4503-000	Federal Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4801-000	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4901-000	Surplus from Prior Year	\$0.00	\$160,194.84	\$0.00	\$160,194.84	\$0.00	100.00%
07-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$0.00	\$160,194.84	\$0.00	\$160,194.84	\$0.00	100.00%
	Total Receipts	\$0.00	\$160,194.84	\$0.00	\$160,194.84	\$0.00	100.00%

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Fund: Rec Dept

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
14-4604-000	Parks & Rec Receipts	\$5,000.00	\$0.00	\$1,644.00	\$8,245.00	\$(3,245.00)	164.90%
14-4604A-000	Rec Gate Fees	\$75,000.00	\$0.00	\$37,248.75	\$71,618.25	\$3,381.75	95.49%
14-4690-000	Signup Fees	\$65,000.00	\$0.00	\$0.00	\$63,700.00	\$1,300.00	98.00%
14-4703-000	Concession Sales	\$95,000.00	\$0.00	\$28,554.01	\$79,234.51	\$15,765.49	83.40%
14-4727-000	Reimbursement, Refunds & Re	\$500.00	\$677,714.27	\$451,449.27	\$680,302.15	\$(2,087.88)	100.31%
14-4727D-000	Salary Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
14-4728-000	Donations	\$15,000.00	\$39,720.00	\$1,000.00	\$39,720.00	\$15,000.00	72.59%
14-4801-000	Interest	\$500.00	\$0.00	\$1,657.39	\$3,056.19	\$(2,556.19)	611.24%
14-4901-000	Surplus from Prior Year	\$0.00	\$0.00	\$0.00	\$27,635.50	\$(27,635.50)	-
14-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
14-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
14-4910-000	Transfers In From Other Funds	\$292,200.00	\$0.00	\$200,000.00	\$393,105.04	\$(100,905.04)	134.53%
	Subtotal	\$548,200.00	\$717,434.27	\$721,553.42	\$1,366,616.64	\$(100,982.37)	107.98%
	Total Receipts	\$548,200.00	\$717,434.27	\$721,553.42	\$1,366,616.64	\$(100,982.37)	107.98%

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Fund: Drug Forfeiture

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
75-4761-000	Drug Forf - Forfeiture/Seiz	\$8,000.00	\$96,000.00	\$0.00	\$96,002.00	\$7,998.00	92.31%
75-4761B-000	Drug Forf Atty Portion-10-15%	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
75-4801-000	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-4901-000	Surplus from Prior Year	\$0.00	\$44,601.89	\$0.00	\$44,601.89	\$0.00	100.00%
75-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$38,756.00	\$(38,756.00)	-
	Subtotal	\$14,000.00	\$140,601.89	\$0.00	\$179,359.89	\$(24,758.00)	116.01%
	Total Receipts	\$14,000.00	\$140,601.89	\$0.00	\$179,359.89	\$(24,758.00)	116.01%

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Fund: Clerk Storage Fee

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
76-4731-000	Storage Fee Receipts	\$0.00	\$0.00	\$19,960.00	\$115,903.81	\$(115,903.81)	-
76-4801-000	Interest	\$0.00	\$0.00	\$929.43	\$3,201.22	\$(3,201.22)	-
	Subtotal	\$0.00	\$0.00	\$20,889.43	\$119,105.03	\$(119,105.03)	-
	Total Receipts	\$0.00	\$0.00	\$20,889.43	\$119,105.03	\$(119,105.03)	-

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Fund: Hiseville Cemetery

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
79-4680-000	Hiseville Cemetery Services	\$7,000.00	\$0.00	\$4,675.00	\$18,180.00	\$(11,180.00)	259.71%
79-4680A-000	Perpetual Care Receipts	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
79-4727-000	Reimbursements/Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
79-4728-000	Donation	\$0.00	\$0.00	\$15.00	\$935.00	\$(935.00)	-
79-4731-000	Miscellaneous Receipts	\$0.00	\$0.00	\$141.47	\$141.47	\$(141.47)	-
79-4801-000	Hiseville Cemetery Interest	\$4,000.00	\$0.00	\$320.25	\$3,815.20	\$184.80	95.38%
79-4901-000	Surplus from Prior Year	\$4,650.00	\$75,614.11	\$0.00	\$75,614.11	\$4,650.00	94.21%
79-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
79-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
79-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$16,650.00	\$75,614.11	\$5,151.72	\$98,685.78	\$(6,421.67)	106.96%
	Total Receipts	\$16,650.00	\$75,614.11	\$5,151.72	\$98,685.78	\$(6,421.67)	106.96%

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Fund: ABC

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
81-4709-000	ABC Regulatory Fees	\$140,000.00	\$0.00	\$35,805.73	\$151,478.74	\$(11,478.74)	108.20%
81-4801-000	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
81-4901-000	Surplus from Prior Year	\$0.00	\$0.00	\$0.00	\$152,794.26	\$(152,794.26)	-
81-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
81-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
81-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
	Subtotal	\$140,000.00	\$0.00	\$35,805.73	\$304,273.00	\$(164,273.00)	217.34%
	Total Receipts	\$140,000.00	\$0.00	\$35,805.73	\$304,273.00	\$(164,273.00)	217.34%

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Fund: Court Fees

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
82-4561-000	SB577 Court Facility Fees	\$0.00	\$0.00	\$0.00	\$45,410.00	\$(45,410.00)	-
82-4801-000	Interest	\$0.00	\$0.00	\$768.62	\$2,437.00	\$(2,437.00)	-
82-4901-000	Surplus from Prior Year	\$0.00	\$28,376.16	\$0.00	\$28,376.16	\$0.00	100.00%
	Subtotal	\$0.00	\$28,376.16	\$768.62	\$76,223.16	\$(47,847.00)	268.62%
	Total Receipts	\$0.00	\$28,376.16	\$768.62	\$76,223.16	\$(47,847.00)	268.62%

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Fund: American Rescue Plan

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
84-4801-000	Interest	\$0.00	\$0.00	\$51,286.23	\$224,557.32	\$(224,557.32)	-
84-4901-000	Surplus from Prior Year	\$0.00	\$4,911,386.69	\$0.00	\$4,911,386.69	\$0.00	100.00%
84-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	(\$1,018,175.62)	\$1,018,175.62	-
84-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$0.00	\$4,911,386.69	\$51,286.23	\$4,117,768.39	\$793,618.30	83.84%
	Total Receipts	\$0.00	\$4,911,386.69	\$51,286.23	\$4,117,768.39	\$793,618.30	83.84%

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Fund: Federal Drug Forfeitures

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
85-4801-000	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
85-4901-000	Surplus from Prior Year	\$0.00	\$0.00	\$0.00	\$12,104.92	\$(12,104.92)	-
85-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
85-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
85-4910-000	Transfers In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$.00	-
	Subtotal	\$0.00	\$0.00	\$0.00	\$12,104.92	\$(12,104.92)	-
	Total Receipts	\$0.00	\$0.00	\$0.00	\$12,104.92	\$(12,104.92)	-

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Fund: Capatcha Park Project

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
88-4731-000	Receipts	\$0.00	\$182,580.00	\$94,173.00	\$276,753.00	\$(94,173.00)	151.58%
88-4801-000	Interest	\$0.00	\$0.00	\$273.70	\$1,244.56	\$(1,244.56)	-
	Subtotal	\$0.00	\$182,580.00	\$94,446.70	\$277,997.56	\$(95,417.56)	152.26%
	Total Receipts	\$0.00	\$182,580.00	\$94,446.70	\$277,997.56	\$(95,417.56)	152.26%

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Fund: LATCF

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
89-4504-000	Federal Funds	\$0.00	\$0.00	\$0.00	\$50,000.00	\$(50,000.00)	-
89-4801-000	Interest	\$0.00	\$0.00	\$1,373.00	\$4,314.83	\$(4,314.83)	-
89-4901-000	Surplus from Prior Year	\$0.00	\$0.00	\$0.00	\$51,631.18	\$(51,631.18)	-
89-4909-000	Transfer Out to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
89-4910-000	Transfer In From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$0.00	\$0.00	\$1,373.00	\$105,946.01	\$(105,946.01)	-
	Total Receipts	\$0.00	\$0.00	\$1,373.00	\$105,946.01	\$(105,946.01)	-

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Fund: Opioid Settlement Fund

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
90-4504-0000	Funds	\$0.00	\$0.00	\$148,259.97	\$316,425.99	\$(316,425.99)	-
	Subtotal	\$0.00	\$0.00	\$148,259.97	\$316,425.99	\$(316,425.99)	-
	Total Receipts	\$0.00	\$0.00	\$148,259.97	\$316,425.99	\$(316,425.99)	-

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Fund: Samson St Jail Bonds

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
97-4801-000	Interest	\$0.00	\$0.00	\$4.64	\$106.93	\$(106.93)	-
97-4901-000	Surplus from Prior Year	\$0.00	\$0.00	\$0.00	\$488.45	\$(488.45)	-
97-4903-000	Adjust Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
97-4909-000	Transfers Out to Other Funds	\$0.00	\$0.00	(\$15,555.00)	(\$15,555.00)	\$15,555.00	-
97-4910-000	Transfers In From Other Funds	\$496,490.00	\$0.00	\$0.00	\$482,688.48	\$13,801.52	97.22%
	Subtotal	\$496,490.00	\$0.00	(\$15,550.36)	\$467,728.86	\$28,761.14	94.21%
	Total Receipts	\$496,490.00	\$0.00	(\$15,550.36)	\$467,728.86	\$28,761.14	94.21%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5001-1010	County Judge Executive	\$113,000.00	\$0.00	(\$2,121.75)	\$110,878.25	\$110,829.80	\$48.45	99.96%
01-5001-1030	Deputy County Judge Executive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5001-1040	Finance Officer	\$26,000.00	\$0.00	\$1,297.51	\$27,297.51	\$27,297.51	\$0.00	100.00%
01-5001-1060	Office Staff	\$37,080.00	\$0.00	\$0.00	\$37,080.00	\$36,933.75	\$146.25	99.61%
01-5001-106A	Office Staff PT	\$30,000.00	\$0.00	(\$5,103.27)	\$24,896.73	\$23,745.00	\$1,151.73	95.37%
01-5001-1070	Marketing Admin/Website	\$60,000.00	\$0.00	(\$2,307.75)	\$57,692.25	\$57,692.25	\$0.00	100.00%
01-5001-1860	Accumulated Leave Time	\$5,000.00	\$0.00	\$1,968.75	\$6,968.75	\$6,968.75	\$0.00	100.00%
01-5001-2120	Training Fringe Benefit	\$4,700.00	\$0.00	(\$877.85)	\$3,822.15	\$3,822.15	\$0.00	100.00%
01-5001-3150	Computer Software Maintenance	\$8,000.00	\$0.00	\$1,951.35	\$9,951.35	\$9,658.09	\$293.26	97.05%
01-5001-4450	Office Supplies	\$2,000.00	\$0.00	\$5,796.96	\$7,796.96	\$7,796.96	\$0.00	100.00%
01-5001-5310	Bonds-Fidelity and Surety	\$630.00	\$0.00	\$30.60	\$660.60	\$660.60	\$0.00	100.00%
01-5001-5510	Memberships	\$4,500.00	\$0.00	\$2,746.80	\$7,246.80	\$7,246.80	\$0.00	100.00%
01-5001-5690	Registrations/Conf/Training	\$3,500.00	\$0.00	\$521.63	\$4,021.63	\$4,021.63	\$0.00	100.00%
01-5001-5710	Renewals and Repairs	\$1,000.00	\$0.00	\$491.73	\$1,491.73	\$1,491.73	\$0.00	100.00%
01-5001-5730	Telephone	\$1,250.00	\$0.00	(\$74.99)	\$1,175.01	\$1,146.64	\$28.37	97.59%
01-5001-5760	Travel	\$1,000.00	\$0.00	\$1,186.33	\$2,186.33	\$2,186.33	\$0.00	100.00%
01-5001-7090	Furniture and Fixtures	\$1,000.00	\$0.00	(\$885.51)	\$114.49	\$110.19	\$4.30	96.24%
01-5001-7250	Office Equipment	\$1,000.00	\$0.00	(\$193.35)	\$806.65	\$488.99	\$317.66	60.62%
01-5005-1010	County Attorney	\$27,767.00	\$0.00	\$0.00	\$27,767.00	\$27,766.80	\$0.20	100.00%
01-5005-1650	Legal Secretary	\$37,080.00	\$0.00	\$0.00	\$37,080.00	\$36,408.92	\$671.08	98.19%
01-5005-1650A	Office Secretary	\$30,900.00	\$0.00	\$0.00	\$30,900.00	\$27,611.54	\$3,288.46	89.36%
01-5005-1860	Accumulated Leave Time	\$700.00	\$0.00	\$158.00	\$858.00	\$858.00	\$0.00	100.00%

BARREN COUNTY
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5005-4130	Computer Software	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$3,600.00	\$900.00	80.00%
01-5005-4450	Office Supplies	\$500.00	\$0.00	(\$232.99)	\$267.01	\$0.00	\$267.01	0.00%
01-5005-5710	Renewals and Repairs	\$500.00	\$0.00	\$1,359.21	\$1,859.21	\$1,859.21	\$0.00	100.00%
01-5005-5730	Telephone	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$3,479.36	\$20.64	99.41%
01-5005-5780	County Attorney Utilities	\$7,300.00	\$0.00	(\$1,284.22)	\$6,015.78	\$4,781.20	\$1,234.58	79.48%
01-5005-7090	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5005-7250	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5010-1010	County Clerk	\$120,000.00	\$0.00	\$874.88	\$120,874.88	\$120,874.88	\$0.00	100.00%
01-5010-1030	County Clerk Deputies	\$480,000.00	\$0.00	\$0.00	\$480,000.00	\$432,027.23	\$47,972.77	90.01%
01-5010-1270	Bookkeeper	\$43,000.00	\$0.00	\$1,345.00	\$44,345.00	\$44,345.00	\$0.00	100.00%
01-5010-1790	Temporary/Part-Time Personnel	\$10,000.00	\$0.00	(\$2,607.76)	\$7,392.24	\$5,947.50	\$1,444.74	80.46%
01-5010-1860	Accumulated Leave Time	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$2,743.40	\$756.60	78.38%
01-5010-2100	County Clerk Expense Allowance	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$0.00	100.00%
01-5010-2120	Training Fringe Benefit	\$4,700.00	\$0.00	(\$4,700.00)	\$0.00	\$0.00	\$0.00	-
01-5010-3020	Advertising	\$4,200.00	\$0.00	\$0.00	\$4,200.00	\$2,736.00	\$1,464.00	65.14%
01-5010-3070	County Clerk Auditing Services	\$15,000.00	\$0.00	(\$11,165.88)	\$3,834.12	\$1,115.30	\$2,718.82	29.09%
01-5010-3190	County Clerk Software Development	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00	\$0.00	100.00%
01-5010-3680	Tax Bill Preparation	\$14,000.00	\$0.00	\$7,547.73	\$21,547.73	\$21,547.73	\$0.00	100.00%
01-5010-4450	Office Supplies	\$12,000.00	\$0.00	\$2,775.00	\$14,775.00	\$14,755.00	\$20.00	99.86%
01-5010-4810	Uniforms	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5010-5270	Insurance-Errors & Omissions	\$8,300.00	\$0.00	(\$2,775.00)	\$5,525.00	\$0.00	\$5,525.00	0.00%
01-5010-5310	Bonds-Fidelity and Surety	\$500.00	\$0.00	\$7,418.15	\$7,918.15	\$7,918.15	\$0.00	100.00%

BARREN COUNTY
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5010-5510	Memberships	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$2,310.00	\$90.00	96.25%
01-5010-5690	Registrations/Conf/Training	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$500.00	\$3,000.00	14.29%
01-5010-5710	Renewals and Repairs	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5010-5730	Telephone	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$649.96	\$2,350.04	21.67%
01-5010-5760	Travel	\$500.00	\$0.00	\$387.88	\$887.88	\$887.88	\$0.00	100.00%
01-5010-7090	Furniture and Fixtures	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5010-7250	Office Equipment	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5015-1010	Sheriff	\$120,000.00	\$0.00	\$874.88	\$120,874.88	\$120,874.88	\$0.00	100.00%
01-5015-1030	Sheriff Deputies	\$1,025,000.00	\$275,000.00	\$82,881.25	\$1,382,881.25	\$1,382,881.25	\$0.00	100.00%
01-5015-1050	Sheriff Veh/ABC Assistant	\$34,600.00	\$0.00	\$2,071.60	\$36,671.60	\$36,671.60	\$0.00	100.00%
01-5015-1060	Process Servers	\$68,600.00	\$0.00	(\$2,655.56)	\$65,944.44	\$44,224.00	\$21,720.44	67.06%
01-5015-1070	Office Manager	\$51,134.00	\$0.00	\$9,592.01	\$60,726.01	\$60,726.01	\$0.00	100.00%
01-5015-1310	Data Processing Personnel	\$99,800.00	\$0.00	(\$42,518.10)	\$57,281.90	\$57,281.90	\$0.00	100.00%
01-5015-1790	Bailiff and Part-Time Deputies	\$250,000.00	\$0.00	(\$62,531.42)	\$187,468.58	\$180,791.70	\$6,676.88	96.44%
01-5015-1810	KLEFPF Incentive Payments	\$84,000.00	\$0.00	\$5,417.54	\$89,417.54	\$89,417.54	\$0.00	100.00%
01-5015-1850	Seasonal Employees	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$8,402.39	\$5,597.61	60.02%
01-5015-1860	Accumulated Leave Time	\$24,000.00	\$0.00	\$11,350.70	\$35,350.70	\$35,350.70	\$0.00	100.00%
01-5015-2120	Training Fringe Benefit	\$4,700.00	\$0.00	\$452.68	\$5,152.68	\$5,152.68	\$0.00	100.00%
01-5015-3020	Advertising	\$2,000.00	\$0.00	(\$8.00)	\$1,992.00	\$1,184.50	\$807.50	59.46%
01-5015-3070	Sheriff Auditing Services	\$20,000.00	\$0.00	(\$14,848.41)	\$5,151.59	\$0.00	\$5,151.59	0.00%
01-5015-3150	Contracts for Computers	\$15,000.00	\$0.00	\$1,415.00	\$16,415.00	\$16,415.00	\$0.00	100.00%
01-5015-3190	Computer Software Development	\$2,000.00	\$0.00	(\$1,599.30)	\$400.70	\$115.99	\$284.71	28.95%

BARREN COUNTY
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5015-3430	Medical Services	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5015-3820	Bailiff Screening	\$500.00	\$0.00	\$8.00	\$508.00	\$508.00	\$0.00	100.00%
01-5015-4010	Ammunition	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$8,781.45	\$218.55	97.57%
01-5015-4030	Sheriff Animal Food & Supplies	\$2,000.00	\$0.00	(\$1,132.38)	\$867.62	\$387.97	\$479.65	44.72%
01-5015-4350	Sheriff Law Enforcement Supplies/Equipment	\$20,000.00	\$0.00	\$13,491.56	\$33,491.56	\$33,491.56	\$0.00	100.00%
01-5015-4450	Office Supplies	\$7,000.00	\$0.00	\$1,603.17	\$8,603.17	\$8,603.17	\$0.00	100.00%
01-5015-4550	Petroleum Products	\$137,500.00	\$0.00	\$0.00	\$137,500.00	\$103,001.91	\$34,498.09	74.91%
01-5015-4810	Uniforms	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$11,637.34	\$4,362.66	72.73%
01-5015-481A	Bailiff Uniforms	\$2,000.00	\$0.00	\$3,193.03	\$5,193.03	\$5,193.03	\$0.00	100.00%
01-5015-481B	KOHS/LEPP/BPV Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5015-5310	Bonds-Fidelity and Surety	\$12,600.00	\$0.00	(\$142.94)	\$12,457.06	\$3,226.10	\$9,230.96	25.90%
01-5015-5510	Memberships	\$2,300.00	\$0.00	\$0.00	\$2,300.00	\$1,991.00	\$309.00	86.57%
01-5015-5630	Postal Charges	\$6,000.00	\$0.00	\$8,487.91	\$14,487.91	\$14,487.91	\$0.00	100.00%
01-5015-5690	Registrations/Conf/Training	\$16,000.00	\$0.00	(\$3,227.13)	\$12,772.87	\$10,624.94	\$2,147.93	83.18%
01-5015-5710	Renewals and Repairs	\$85,000.00	\$0.00	(\$11,073.19)	\$73,926.81	\$72,229.55	\$1,697.26	97.70%
01-5015-5730	Telephone	\$5,000.00	\$0.00	\$5,461.40	\$10,461.40	\$9,552.36	\$909.04	91.31%
01-5015-5760	Travel	\$10,000.00	\$0.00	\$10,664.68	\$20,664.68	\$20,664.68	\$0.00	100.00%
01-5015-7030	Communication Equipment	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$4,983.90	\$5,016.10	49.84%
01-5015-7090	Furniture and Fixtures	\$2,000.00	\$0.00	(\$856.22)	\$1,143.78	\$204.64	\$939.14	17.89%
01-5015-7230	Motor Vehicle	\$75,000.00	\$0.00	\$61,852.86	\$136,852.86	\$136,852.86	\$0.00	100.00%
01-5015-7250	Office Equipment	\$8,500.00	\$0.00	(\$3,282.65)	\$5,217.35	\$759.96	\$4,457.39	14.57%
01-5020-1010	Coroner	\$34,355.89	\$0.00	\$0.00	\$34,355.89	\$34,355.88	\$0.01	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5020-1030	Coroner Deputies	\$15,200.00	\$0.00	\$79.68	\$15,279.68	\$15,279.68	\$0.00	100.00%
01-5020-2100	Coroner Expense Allowance	\$3,600.00	\$0.00	\$300.00	\$3,900.00	\$3,900.00	\$0.00	100.00%
01-5020-3030	Amb Svcs/Coroner Transport	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5020-3080	Autopsies	\$8,000.00	\$0.00	(\$7,058.45)	\$941.55	\$0.00	\$941.55	0.00%
01-5020-3190	Computer Software Development	\$400.00	\$0.00	\$0.00	\$400.00	\$251.67	\$148.33	62.92%
01-5020-4450	Office Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$274.53	\$225.47	54.91%
01-5020-4460	Coroner Body Bags, Supplies, Etc	\$2,500.00	\$0.00	(\$460.73)	\$2,039.27	\$530.04	\$1,509.23	25.99%
01-5020-4550	Coroner Fuel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,875.32	\$124.68	93.77%
01-5020-4810	Coroner Uniforms	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
01-5020-5310	Bonds-Fidelity and Surety	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	0.00%
01-5020-5510	Memberships	\$300.00	\$0.00	\$100.00	\$400.00	\$400.00	\$0.00	100.00%
01-5020-5690	Registrations/Conf/Training	\$500.00	\$0.00	\$145.07	\$645.07	\$645.07	\$0.00	100.00%
01-5020-5710	Renewals and Repairs	\$2,500.00	\$0.00	\$4,245.05	\$6,745.05	\$6,745.05	\$0.00	100.00%
01-5020-5730	Telephone	\$2,000.00	\$0.00	\$83.89	\$2,083.89	\$2,042.57	\$41.32	98.02%
01-5020-5760	Travel	\$700.00	\$0.00	(\$462.21)	\$237.79	\$0.00	\$237.79	0.00%
01-5020-7030	Communication Equipment	\$1,000.00	\$0.00	(\$440.45)	\$559.55	\$0.00	\$559.55	0.00%
01-5020-7250	New Office Equipment	\$500.00	\$0.00	(\$117.37)	\$382.63	\$58.66	\$323.97	15.33%
01-5020-7390	Coroner Other Equipment	\$3,000.00	\$0.00	\$1,962.70	\$4,962.70	\$4,962.70	\$0.00	100.00%
01-5020-7400	Coroner Utilities	\$1,200.00	\$0.00	\$2,789.63	\$3,989.63	\$3,989.63	\$0.00	100.00%
01-5025-1010	Magistrates	\$90,000.00	\$0.00	(\$10,167.24)	\$79,832.76	\$79,832.76	\$0.00	100.00%
01-5025-1670	Fiscal Court Clerk	\$26,000.00	\$0.00	\$1,180.75	\$27,180.75	\$27,180.75	\$0.00	100.00%
01-5025-1910	Reapportionment Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5025-2100	Magistrates Expense Allowances	\$25,000.00	\$0.00	(\$1,060.00)	\$23,940.00	\$23,940.00	\$0.00	100.00%
01-5025-2120	Training Fringe Benefit	\$20,000.00	\$0.00	\$4,348.15	\$24,348.15	\$24,348.15	\$0.00	100.00%
01-5025-4450	Office Supplies	\$4,500.00	\$0.00	\$1,388.80	\$5,888.80	\$5,888.80	\$0.00	100.00%
01-5025-5310	Bonds-Fidelity and Surety	\$525.00	\$0.00	\$1,437.70	\$1,962.70	\$1,962.70	\$0.00	100.00%
01-5025-5510	Memberships	\$5,000.00	\$0.00	\$8,032.26	\$13,032.26	\$13,032.26	\$0.00	100.00%
01-5025-5690	Registrations/Conf/Training	\$12,000.00	\$0.00	\$8,499.44	\$20,499.44	\$20,499.44	\$0.00	100.00%
01-5025-5710	Renewals and Repairs	\$0.00	\$0.00	\$111.88	\$111.88	\$111.88	\$0.00	100.00%
01-5025-5760	Travel	\$8,000.00	\$0.00	(\$438.70)	\$7,561.30	\$7,561.30	\$0.00	100.00%
01-5025-7090	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5025-7250	Office Equipment	\$500.00	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	-
01-5030-3670	PVA Statutory Contribution	\$101,682.00	\$0.00	\$0.00	\$101,682.00	\$101,682.00	\$0.00	100.00%
01-5035-1990	Board of Tax Appeals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5035-5760	Board of Tax Appeals Travel	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
01-5040-1020	County Treasurer	\$45,000.00	\$0.00	(\$130.75)	\$44,869.25	\$44,869.25	\$0.00	100.00%
01-5040-1860	Accumulated Leave Time	\$500.00	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	-
01-5040-3150	Computer Software Maintenance	\$2,500.00	\$0.00	\$2,093.75	\$4,593.75	\$4,593.75	\$0.00	100.00%
01-5040-4130	Computer Software	\$250.00	\$0.00	(\$153.26)	\$96.74	\$96.74	\$0.00	100.00%
01-5040-4450	Office Supplies	\$2,000.00	\$0.00	(\$862.47)	\$1,137.53	\$1,137.53	\$0.00	100.00%
01-5040-5310	Bonds-Fidelity and Surety	\$1,155.00	\$0.00	\$3,008.00	\$4,163.00	\$4,163.00	\$0.00	100.00%
01-5040-5510	Memberships	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	100.00%
01-5040-5690	Registrations/Conf/Training	\$500.00	\$0.00	(\$300.00)	\$200.00	\$200.00	\$0.00	100.00%
01-5040-5710	Renewals and Repairs	\$0.00	\$0.00	\$110.19	\$110.19	\$110.19	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5040-5730	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5040-5760	Travel	\$500.00	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	-
01-5040-7090	Furniture and Fixtures	\$200.00	\$0.00	(\$200.00)	\$0.00	\$0.00	\$0.00	-
01-5040-7250	Office Equipment	\$800.00	\$0.00	(\$800.00)	\$0.00	\$0.00	\$0.00	-
01-5057-3140	Addressing Agent	\$27,750.00	\$0.00	\$2,997.00	\$30,747.00	\$30,747.00	\$0.00	100.00%
01-5060-1010	Library Services-County Law Library	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5065-1920	Election Officers	\$41,500.00	\$0.00	\$9,400.90	\$50,900.90	\$50,434.42	\$466.48	99.08%
01-5065-1930	Election Commissioners	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$6,600.00	\$3,400.00	66.00%
01-5065-3020	Advertising	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,013.00	\$1,987.00	33.77%
01-5065-3150	Contracts w/Private Agencies	\$60,000.00	\$0.00	\$133,626.52	\$193,626.52	\$193,626.52	\$0.00	100.00%
01-5065-3410	Maint & Repair Voting Machine	\$3,000.00	\$0.00	\$6,400.00	\$9,400.00	\$4,400.00	\$5,000.00	46.81%
01-5065-3470	Rental Polling Places	\$600.00	\$0.00	(\$69.56)	\$530.44	\$0.00	\$530.44	0.00%
01-5065-3640	Rentals to Move Machines	\$500.00	\$0.00	\$69.56	\$569.56	\$569.56	\$0.00	100.00%
01-5065-4450	Office Supplies	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,234.97	\$1,265.03	49.40%
01-5065-5630	Postal Charges	\$5,000.00	\$0.00	\$15,690.00	\$20,690.00	\$20,690.00	\$0.00	100.00%
01-5065-5650	Printing	\$20,000.00	\$0.00	(\$6,200.00)	\$13,800.00	\$0.00	\$13,800.00	0.00%
01-5065-5760	Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5065-7090	Election New Equipment	\$170,000.00	\$0.00	(\$32,510.90)	\$137,489.10	\$32,280.77	\$105,208.33	23.48%
01-5070-5070	Planning and Zoning	\$77,666.00	\$0.00	\$7,800.00	\$85,466.00	\$85,466.00	\$0.00	100.00%
01-5075-5070	City-County Economic Development	\$120,000.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$0.00	100.00%
01-5080-1070	Maintenance Supervisor	\$33,425.00	\$0.00	(\$2,588.23)	\$30,836.77	\$30,836.77	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5080-1075	General Maintenance Supervisor	\$15,000.00	\$0.00	(\$8,423.04)	\$6,576.96	\$6,576.96	\$0.00	100.00%
01-5080-1860	Accrued Leave Time	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5080-3460	Pest Control	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5080-3980	Contracted Svcs-Other	\$10,000.00	\$0.00	(\$4,773.17)	\$5,226.83	\$4,435.00	\$791.83	84.85%
01-5080-4000	Custodian	\$24,000.00	\$0.00	\$0.00	\$24,000.00	\$23,735.02	\$264.98	98.90%
01-5080-4110	Custodial Supplies	\$5,000.00	\$0.00	(\$1,194.52)	\$3,805.48	\$3,141.75	\$663.73	82.56%
01-5080-4210	Fertilizer/Lime/Chemicals/Seed	\$450.00	\$0.00	\$5,702.40	\$6,152.40	\$6,152.40	\$0.00	100.00%
01-5080-4550	Vehicle Fuel	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	0.00%
01-5080-5210	Building Insurance-Ct House	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	100.00%
01-5080-5480	New Judicial Center Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-5700	AOC Renewals and Repairs	\$26,000.00	\$0.00	(\$17,147.31)	\$8,852.69	\$4,128.36	\$4,724.33	46.63%
01-5080-5710	Courthouse Renewals and Repair	\$4,000.00	\$0.00	\$11,389.71	\$15,389.71	\$15,389.71	\$0.00	100.00%
01-5080-5730	Courthouse Telephone	\$1,500.00	\$0.00	(\$31.58)	\$1,468.42	\$1,132.01	\$336.41	77.09%
01-5080-5760	Maintenance Supervisor Travel	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
01-5080-5780	Courthouse Utilities	\$72,000.00	\$0.00	\$17,249.14	\$89,249.14	\$80,318.57	\$8,930.57	89.99%
01-5080-5920	Vehicle Maintenance	\$1,000.00	\$0.00	(\$74.38)	\$925.62	\$0.00	\$925.62	0.00%
01-5080-7390	Other Equipment	\$200.00	\$0.00	(\$109.02)	\$90.98	\$0.00	\$90.98	0.00%
01-5085-5210	216 W Main Insurance	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
01-5085-571A	216 W Main St Renewals/Repairs	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
01-5085-5780	Ford Drive Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5085-578A	216 W Main St Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5086-1750	County Custodian	\$19,500.00	\$0.00	(\$600.00)	\$18,900.00	\$18,900.00	\$0.00	100.00%
01-5086-3150	Contracted Cleaning Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5086-3460	Pest Control	\$800.00	\$0.00	(\$800.00)	\$0.00	\$0.00	\$0.00	-
01-5086-3980	Contracted Svcs-Other	\$2,500.00	\$0.00	\$6,448.30	\$8,948.30	\$8,948.30	\$0.00	100.00%
01-5086-4110	Custodial Supplies	\$7,200.00	\$0.00	(\$412.13)	\$6,787.87	\$6,787.87	\$0.00	100.00%
01-5086-5710	Renewals and Repairs	\$100,000.00	\$0.00	\$88,207.86	\$188,207.86	\$188,207.86	\$0.00	100.00%
01-5086-5780	Government Center Utilities	\$100,000.00	\$0.00	\$16,869.08	\$116,869.08	\$115,028.87	\$1,840.21	98.43%
01-5086-5860	Building Maint & HVAC	\$30,000.00	\$0.00	\$1,310.71	\$31,310.71	\$31,310.71	\$0.00	100.00%
01-5086-7210	Maintenance Equipment	\$500.00	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	-
01-5086-7420	Green St. Property	\$0.00	\$0.00	\$1,031,987.74	\$1,031,987.74	\$1,031,987.74	\$0.00	100.00%
01-5090-5310	County Surveyor Bond & Surety	\$450.00	\$0.00	\$0.00	\$450.00	\$76.00	\$374.00	16.89%
01-5102-3140	Juvenile Contracts w/o Counties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5102-5490	Juvenile Medical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5110-5310	Constable Bond Surety & Fidelity	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	0.00%
01-5110-5430	Constable Radio License	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5115-1070	Building/Electrical Inspector	\$77,300.00	\$0.00	\$0.00	\$77,300.00	\$77,233.52	\$66.48	99.91%
01-5115-1080	Building/Electrical Inspector Assistant	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$32,151.23	\$848.77	97.43%
01-5115-1090	Admin	\$37,080.00	\$0.00	\$0.00	\$37,080.00	\$35,577.00	\$1,503.00	95.95%
01-5115-1860	Accumulated Leave Time	\$5,500.00	\$0.00	(\$1,960.35)	\$3,539.65	\$0.00	\$3,539.65	0.00%
01-5115-4450	Bldg/Elect Insp Office Supplies	\$600.00	\$0.00	\$701.42	\$1,301.42	\$1,301.42	\$0.00	100.00%
01-5115-4550	Bldg/Elect Insp Fuel	\$5,000.00	\$0.00	\$549.17	\$5,549.17	\$5,549.17	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5115-4750	Bldg/Elect Insp Tools	\$800.00	\$0.00	(\$547.72)	\$252.28	\$0.00	\$252.28	0.00%
01-5115-4810	Bldg/Elect Insp Uniforms	\$400.00	\$0.00	(\$315.90)	\$84.10	\$0.00	\$84.10	0.00%
01-5115-5210	Bldg/Elect Vehicle Ins	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	100.00%
01-5115-5310	Bldg/Elect Inspector Bond	\$300.00	\$0.00	\$0.00	\$300.00	\$76.00	\$224.00	25.33%
01-5115-5510	Bldg/Elect Inspector Membership	\$600.00	\$0.00	(\$80.00)	\$520.00	\$250.00	\$270.00	48.08%
01-5115-5690	Bldg/Elect Inspector Training	\$1,500.00	\$0.00	\$1,312.32	\$2,812.32	\$2,812.32	\$0.00	100.00%
01-5115-5710	Bldg/Elect Renewal & Repairs	\$3,000.00	\$0.00	\$341.06	\$3,341.06	\$3,341.06	\$0.00	100.00%
01-5115-5730	Bldg/Elect Inspector Telephone	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$2,405.63	\$394.37	85.92%
01-5115-5760	Bldg/Elect Inspector Travel Expense	\$700.00	\$0.00	\$0.00	\$700.00	\$326.42	\$373.58	46.63%
01-5115-7230	Building Inspector Vehicle	\$0.00	\$0.00	\$31,077.00	\$31,077.00	\$31,077.00	\$0.00	100.00%
01-5115-7250	Bldg/Elect Insp New Office Equip	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5120-3360	Fire Hydrant-Water Company	\$26,500.00	\$0.00	(\$6,966.17)	\$19,533.83	\$11,250.00	\$8,283.83	57.59%
01-5120-5070	County VFD Contributions	\$70,560.00	\$0.00	\$19,861.15	\$90,421.15	\$90,421.15	\$0.00	100.00%
01-5120-5710	Fire Repeater Renewal & Repair	\$500.00	\$0.00	\$6,296.25	\$6,796.25	\$6,796.25	\$0.00	100.00%
01-5120-5780	Repeater Site Utilities	\$1,500.00	\$0.00	\$2,477.03	\$3,977.03	\$3,495.86	\$481.17	87.90%
01-5120-7450	Fire Hydrants Replacement	\$3,500.00	\$0.00	(\$1,807.11)	\$1,692.89	\$0.00	\$1,692.89	0.00%
01-5130-4200	Rescue Squad Supplies	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
01-5130-4450	Rescue Squad Equip Registration	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5130-5070	Rescue Squad Contribution	\$8,650.00	\$0.00	\$0.00	\$8,650.00	\$8,650.00	\$0.00	100.00%
01-5130-5480	Rescue Squad Grant Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-1070	EM Director	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$64,807.69	\$192.31	99.70%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5135-1650	EM Admin	\$0.00	\$0.00	\$1,643.31	\$1,643.31	\$1,643.31	\$0.00	100.00%
01-5135-1790	Em Assistant Directors	\$4,000.00	\$0.00	(\$203.31)	\$3,796.69	\$1,076.92	\$2,719.77	28.36%
01-5135-1860	Accumulated Leave Time	\$5,000.00	\$0.00	(\$4,372.25)	\$627.75	\$0.00	\$627.75	0.00%
01-5135-348A	CERT Insurance	\$1,260.00	\$0.00	\$0.00	\$1,260.00	\$839.00	\$421.00	66.59%
01-5135-3640	EM Rental-Tower & Whse	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$0.00	\$1,700.00	0.00%
01-5135-4200	EM Supplies & Services	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$246.91	\$2,253.09	9.88%
01-5135-4450	EM Office Supplies	\$1,500.00	\$0.00	\$699.76	\$2,199.76	\$2,199.76	\$0.00	100.00%
01-5135-4550	EM Fuel	\$9,000.00	\$0.00	(\$2,320.44)	\$6,679.56	\$5,074.81	\$1,604.75	75.98%
01-5135-455A	EM DARRT Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-4810	EM Uniforms	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$619.88	\$880.12	41.33%
01-5135-5350	EM Vehicle Insurance	\$3,800.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	\$0.00	100.00%
01-5135-5480	COVID-19 Response	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-5510	EM Memberships	\$350.00	\$0.00	\$0.00	\$350.00	\$213.00	\$137.00	60.86%
01-5135-5690	EM Registrations/Conf/Training	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$468.90	\$2,031.10	18.76%
01-5135-5710	EM Renewals & Repairs	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$9,438.75	\$561.25	94.39%
01-5135-571A	EM DARRT Repairs	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
01-5135-571B	Safe Room Maintenance	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5135-5730	EM Telephone Service	\$3,000.00	\$0.00	\$1,421.43	\$4,421.43	\$4,097.42	\$324.01	92.67%
01-5135-5760	EM Travel Expense	\$1,500.00	\$0.00	(\$40.75)	\$1,459.25	\$131.19	\$1,328.06	8.99%
01-5135-5780	Warning Siren Utilities	\$8,250.00	\$0.00	\$0.00	\$8,250.00	\$5,462.54	\$2,787.46	66.21%
01-5135-5880	Warning Siren Renewals and Repairs	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5135-7030	EM Communication Equipment	\$2,000.00	\$0.00	\$4,372.25	\$6,372.25	\$6,372.25	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5135-7090	Furniture and Fixtures	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$574.19	\$1,925.81	22.97%
01-5135-7250	EM New Office Equipment	\$0.00	\$0.00	\$7,628.60	\$7,628.60	\$7,628.60	\$0.00	100.00%
01-5135-7390	EM Equipment	\$30,000.00	\$0.00	(\$4,216.06)	\$25,783.94	\$23,095.39	\$2,688.55	89.57%
01-5136-6000	EM Warehouse Utilities	\$4,400.00	\$0.00	\$0.00	\$4,400.00	\$3,207.44	\$1,192.56	72.90%
01-5136-7000	Rescue Squad Utilities	\$2,700.00	\$0.00	(\$140.81)	\$2,559.19	\$2,396.48	\$162.71	93.64%
01-5136-8000	Community Education & Marketing	\$1,500.00	\$0.00	\$140.81	\$1,640.81	\$1,610.81	\$30.00	98.17%
01-5140-5070	Ambulance Service Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-5480	Ambulance Service Grant	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
01-5145-5070	911 Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5145-5450	Barren Info Tech System	\$20,960.00	\$0.00	\$0.00	\$20,960.00	\$20,171.00	\$789.00	96.24%
01-5145-5480	911 Fees- Reimbursement	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$94,783.26	\$5,216.74	94.78%
01-5150-9020	Forest Fire Protection	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$1,239.00	\$61.00	95.31%
01-5160-1030	DTF Deputies	\$116,000.00	\$0.00	\$16,643.34	\$132,643.34	\$121,470.38	\$11,172.96	91.58%
01-5160-1070	DTF Director	\$55,607.00	\$0.00	\$2,892.77	\$58,499.77	\$54,346.81	\$4,152.96	92.90%
01-5160-1650	DTF Secretary	\$33,475.00	\$0.00	\$2,457.50	\$35,932.50	\$33,357.50	\$2,575.00	92.83%
01-5160-1860	Accumulated Leave Time	\$7,500.00	\$0.00	(\$500.00)	\$7,000.00	\$0.00	\$7,000.00	0.00%
01-5160-4350	DTF Law Enforcement JAG Confi	\$11,500.00	\$0.00	\$500.00	\$12,000.00	\$12,000.00	\$0.00	100.00%
01-5160-435A	DTF Operations	\$55,000.00	\$0.00	\$0.00	\$55,000.00	\$47,210.88	\$7,789.12	85.84%
01-5160-5330	DTF Insurance-Liability	\$15,500.00	\$0.00	\$1,212.72	\$16,712.72	\$16,712.72	\$0.00	100.00%
01-5160-548A	DTF Special Law Enforcement	\$15,670.00	\$0.00	\$0.00	\$15,670.00	\$0.00	\$15,670.00	0.00%
01-5160-7230	DTF Vehicle Purchase	\$23,869.00	\$0.00	(\$23,206.33)	\$662.67	\$0.00	\$662.67	0.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5175-9030	Public Advocacy Expert Witness	\$5,300.00	\$0.00	\$0.00	\$5,300.00	\$5,272.00	\$28.00	99.47%
01-5201-4460	Pest Eradication Supplies/Material	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5205-3140	Animal Control Expense	\$125,000.00	\$0.00	\$21,408.90	\$146,408.90	\$146,368.50	\$40.40	99.97%
01-5205-3850	Veterinary Services	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5205-4030	Animal Control- Svcs/Susp/Maint	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	0.00%
01-5205-5080	Dog License Payments	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,240.00	\$760.00	62.00%
01-5205-5350	Animal Control Vehicle Ins	\$1,160.00	\$0.00	\$0.00	\$1,160.00	\$1,160.00	\$0.00	100.00%
01-5205-5710	Animal Control Vehicle Repair	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5210-3480	Sanitary Landfill	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5212-1070	Solid Waste Coordinator	\$32,000.00	\$0.00	\$19,686.43	\$51,686.43	\$51,686.43	\$0.00	100.00%
01-5212-1860	Accumulated Leave Time	\$2,000.00	\$0.00	(\$1,083.23)	\$916.77	\$840.00	\$76.77	91.63%
01-5212-3640	Solid Waste Rental	\$16,000.00	\$0.00	(\$15,689.50)	\$310.50	\$310.50	\$0.00	100.00%
01-5212-3640A	Solid Waste Rental-Dumpster	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5212-4450	Solid Waste Office Supplies	\$700.00	\$0.00	\$0.00	\$700.00	\$698.25	\$1.75	99.75%
01-5212-4550	Solid Waste Fuel	\$6,450.00	\$0.00	\$3,086.70	\$9,536.70	\$9,536.70	\$0.00	100.00%
01-5212-4810	Solid Waste Uniforms	\$400.00	\$0.00	(\$400.00)	\$0.00	\$0.00	\$0.00	-
01-5212-5480	Solid Waste Grant	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$3,181.68	\$818.32	79.54%
01-5212-5690	Solid Waste Training	\$1,000.00	\$0.00	(\$816.06)	\$183.94	\$0.00	\$183.94	0.00%
01-5212-5710	Solid Waste Renewals & Repairs	\$3,000.00	\$0.00	\$4,016.21	\$7,016.21	\$7,016.21	\$0.00	100.00%
01-5212-6000	Telephone	\$1,440.00	\$0.00	(\$1,244.62)	\$195.38	\$89.02	\$106.36	45.56%
01-5212-7250	Solid Waste New Office Equipment	\$0.00	\$0.00	\$249.00	\$249.00	\$249.00	\$0.00	100.00%

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01-5212-7390	Solid Waste Equipment	\$3,000.00	\$0.00	\$4,783.96	\$7,783.96	\$7,783.96	\$0.00	100.00%
01-5215-315A	Contract Trash Cleanup	\$55,000.00	\$0.00	(\$12,588.89)	\$42,411.11	\$28,352.02	\$14,059.09	66.85%
01-5215-5480	Litter Abatement Program	\$45,000.00	\$0.00	\$0.00	\$45,000.00	\$5,030.37	\$39,969.63	11.18%
01-5215-548A	Litter Abatement Trash 4 Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5231-5070	BR Dist Health Dept Contribution	\$811,271.00	\$0.00	(\$494,843.37)	\$316,427.63	\$202,817.75	\$113,609.88	64.10%
01-5231-5210	Health Department Insurance	\$5,400.00	\$0.00	\$0.00	\$5,400.00	\$5,400.00	\$0.00	100.00%
01-5231-5710	Health Dept Renewal & Repair	\$5,000.00	\$0.00	(\$4,248.00)	\$752.00	\$0.00	\$752.00	0.00%
01-5232-3140	Dead Animal Disp Grant & Match	\$5,000.00	\$0.00	(\$3,707.47)	\$1,292.53	\$0.00	\$1,292.53	0.00%
01-5232-5490	Community Medical Care Contrib	\$5,000.00	\$0.00	(\$3,264.77)	\$1,735.23	\$0.00	\$1,735.23	0.00%
01-5235-5070	Soil Conservation Service Contrib	\$60,000.00	\$0.00	\$10,000.00	\$70,000.00	\$70,000.00	\$0.00	100.00%
01-5301-3440	Pauper Burials	\$4,500.00	\$0.00	(\$3,800.00)	\$700.00	\$0.00	\$700.00	0.00%
01-5301-3480	Charity Tracker - Indigent Assistance	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5301-5070	Community Relief Fund- Indigent Assistance	\$25,000.00	\$0.00	\$500.00	\$25,500.00	\$25,500.00	\$0.00	100.00%
01-5305-3560	Senior Citizen Contribution	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	0.00%
01-5305-5070	BRADD Aging Council	\$3,000.00	\$0.00	\$3,000.00	\$6,000.00	\$6,000.00	\$0.00	100.00%
01-5310-3320	Legal Fees	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$2,550.00	\$950.00	72.86%
01-5310-3630	Psychiatric Evaluation	\$5,000.00	\$0.00	\$2,775.00	\$7,775.00	\$7,775.00	\$0.00	100.00%
01-5315-515A	Hope Harbour	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5315-515B	YMCA-Indigent Children Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
01-5315-515C	Child Advocacy	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5315-515D	Junior Achievement	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
01-5315-515F	Boys & Girls Club Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5325-3420	Cemetery Grant Expenditures	\$619.00	\$0.00	\$0.00	\$619.00	\$0.00	\$619.00	0.00%
01-5340-5070	ARC Contribution	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5340-548A	Drug Court Grant Expenses	\$500.00	\$0.00	\$0.00	\$500.00	\$298.18	\$201.82	59.64%
01-5340-548B	Drug Ct UW Substance Abuse Grant	\$3,054.00	\$0.00	\$0.00	\$3,054.00	\$225.00	\$2,829.00	7.37%
01-5341-1070	Victim Advocate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5341-3420	Victim Advocate Matchingh Shar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5401-3480	Soccer Coop Contribution	\$17,500.00	\$0.00	\$66,800.00	\$84,300.00	\$84,300.00	\$0.00	100.00%
01-5401-5710	Parks Renewals and Repairs-Soccer	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	100.00%
01-5410-3480	Barren County Library Board-Tax Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5425-4670	Countywide Celebrations	\$15,000.00	\$0.00	\$15,668.61	\$30,668.61	\$30,668.61	\$0.00	100.00%
01-5435-4460	Highland Games Supplies & Material	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5435-5050	Glasgow/BC Chamber of Commerce	\$2,100.00	\$0.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00	0.00%
01-5435-505A	Cave City Chamber Dues	\$100.00	\$0.00	\$0.00	\$100.00	\$50.00	\$50.00	50.00%
01-7100-6010	Industrial Park Principal on Bond	\$310,000.00	\$0.00	\$5,000.00	\$315,000.00	\$315,000.00	\$0.00	100.00%
01-7100-6050	Industrial Park Interest on Bond	\$67,837.50	\$0.00	\$0.00	\$67,837.50	\$66,675.00	\$1,162.50	98.29%
01-7700-602A	Lease Payments-Co Atty Copier	\$3,200.00	\$0.00	\$630.30	\$3,830.30	\$3,830.30	\$0.00	100.00%
01-7700-602C	Lease Payments-Co Clerk Copier	\$2,700.00	\$0.00	(\$325.66)	\$2,374.34	\$2,374.34	\$0.00	100.00%
01-7700-602D	Lease Payments-Sheriff Copier	\$3,500.00	\$0.00	\$557.31	\$4,057.31	\$4,057.31	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-7700-602H	CJE Copier Lease	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$3,291.00	\$209.00	94.03%
01-7700-602I	Lease Payments-Co Clerk Computer	\$75,000.00	\$0.00	\$4,248.00	\$79,248.00	\$79,248.00	\$0.00	100.00%
01-7700-699L	COLT #10 Amb EMS Bldg Principal	\$29,500.00	\$0.00	\$1,435.52	\$30,935.52	\$30,935.52	\$0.00	100.00%
01-7700-699M	COLT #10 Amb EMS Bldg Interest	\$12,700.00	\$0.00	(\$362.59)	\$12,337.41	\$10,772.58	\$1,564.83	87.32%
01-9100-3020	Advertising General Government	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$2,628.00	\$2,372.00	52.56%
01-9100-3070	Auditing Services	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$1,722.50	\$18,277.50	8.61%
01-9100-3150	Contracts with Private Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-3320	Legal Fees	\$2,500.00	\$0.00	(\$2,500.00)	\$0.00	\$0.00	\$0.00	-
01-9100-3820	Prehire and Drug Testing	\$4,000.00	\$0.00	\$3,602.00	\$7,602.00	\$7,602.00	\$0.00	100.00%
01-9100-4250	Food for Jurors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-5010	BRADD Contribution	\$35,747.00	\$0.00	\$0.00	\$35,747.00	\$25,497.00	\$10,250.00	71.33%
01-9100-5030	Bank Charges	\$200.00	\$0.00	\$26.00	\$226.00	\$226.00	\$0.00	100.00%
01-9100-5150	County Inmate Housing	\$950,000.00	\$0.00	(\$623,206.69)	\$326,793.31	\$0.00	\$326,793.31	0.00%
01-9100-5210	Insurance-Property/Liability	\$120,000.00	\$0.00	\$30,233.33	\$150,233.33	\$150,233.33	\$0.00	100.00%
01-9100-5630	Postal Charges	\$10,000.00	\$0.00	\$15,778.43	\$25,778.43	\$25,778.43	\$0.00	100.00%
01-9100-5670	Refunds & Reimbursements	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$300.00	\$700.00	30.00%
01-9100-5820	Austin Boat Ramp Utilities	\$650.00	\$0.00	\$0.00	\$650.00	\$572.76	\$77.24	88.12%
01-9200-9990	Reserve for Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9300-9990	Transfers to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9400-2010	Social Security	\$181,000.00	\$0.00	\$52,615.56	\$233,615.56	\$233,615.56	\$0.00	100.00%
01-9400-2020	Retirement	\$875,610.88	\$0.00	\$318,200.54	\$1,193,811.42	\$1,193,811.42	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-9400-2050	Health Insurance	\$300,000.00	\$0.00	\$25,751.21	\$325,751.21	\$325,751.21	\$0.00	100.00%
01-9400-2080	Unemployment Insurance	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-9400-2090	Workers Compensation	\$82,000.00	\$0.00	\$0.00	\$82,000.00	\$81,137.37	\$862.63	98.95%
01-9400-2110	Medicare (Social Security Part)	\$43,500.00	\$0.00	\$12,890.84	\$56,390.84	\$56,390.84	\$0.00	100.00%
01-9400-2990	Other Benefits	\$125,000.00	\$0.00	(\$37,940.90)	\$87,059.10	\$62,643.19	\$24,415.91	71.95%
01-9500-567A	Refund to Other Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$10,341,020.27	\$275,000.00	\$849,123.34	\$11,465,143.61	\$10,406,073.80	\$1,059,069.81	90.76%

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02-6103-1020	Road Supervisor	\$58,160.00	\$0.00	\$0.00	\$58,160.00	\$58,082.62	\$77.38	99.87%
02-6103-1070	Operations Manager	\$54,000.00	\$0.00	\$0.00	\$54,000.00	\$53,523.00	\$477.00	99.12%
02-6103-3190	Computer Software Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-6103-3650	Security Service	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$350.00	\$1,650.00	17.50%
02-6103-4110	Custodial Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,364.41	\$635.59	68.22%
02-6103-4450	Office Supplies	\$1,600.00	\$0.00	\$637.45	\$2,237.45	\$2,237.45	\$0.00	100.00%
02-6103-5730	Telephone	\$4,200.00	\$0.00	(\$262.84)	\$3,937.16	\$1,755.47	\$2,181.69	44.59%
02-6103-5780	Utilities	\$11,175.00	\$0.00	\$128.83	\$11,303.83	\$11,303.83	\$0.00	100.00%
02-6103-7090	Office Furniture/Office Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$340.20	\$659.80	34.02%
02-6105-1430	Road Workers	\$355,000.00	\$0.00	\$22,973.68	\$377,973.68	\$377,973.68	\$0.00	100.00%
02-6105-1470	Mechanic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-6105-1490	Seasonal Workers	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$28,682.80	\$36,317.20	44.13%
02-6105-1860	Accumulated Leave Time	\$5,000.00	\$0.00	(\$355.77)	\$4,644.23	\$0.00	\$4,644.23	0.00%
02-6105-3120	Contract Construction	\$5,000.00	\$0.00	(\$5,000.00)	\$0.00	\$0.00	\$0.00	-
02-6105-3140	Contracts w/Gov't Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-6105-3150	Private Contractors/Flex Funds	\$1,484,052.11	\$0.00	\$0.00	\$1,484,052.11	\$1,214,286.11	\$269,766.00	81.82%
02-6105-3640	Rentals-Equipment	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$38,756.75	\$1,243.25	96.89%
02-6105-4050	Asphalt/Road Oil	\$400,000.00	\$0.00	(\$25,062.43)	\$374,937.57	\$160,366.13	\$214,571.44	42.77%
02-6105-4060	Building Maintenance Supplies	\$47,000.00	\$0.00	\$0.00	\$47,000.00	\$5,235.92	\$41,764.08	11.14%
02-6105-4070	Concrete Contractors	\$10,000.00	\$0.00	\$2,845.34	\$12,845.34	\$12,845.34	\$0.00	100.00%
02-6105-4090	Crushed Stone	\$125,000.00	\$0.00	(\$30,429.59)	\$94,570.41	\$81,133.93	\$13,436.48	85.79%
02-6105-4210	Fertilizer, Chemicals, Seed, Etc.	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,231.99	\$1,768.01	41.07%

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02-6105-4270	Garage Supplies	\$6,200.00	\$0.00	\$0.00	\$6,200.00	\$4,086.70	\$2,113.30	65.91%
02-6105-4460	Safety Materials/Supplies/Materials	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$2,001.61	\$1,498.39	57.19%
02-6105-4470	Road Materials	\$3,000.00	\$0.00	\$539.67	\$3,539.67	\$3,539.67	\$0.00	100.00%
02-6105-4550	Operating Fuel	\$175,000.00	\$0.00	(\$11,489.88)	\$163,510.12	\$113,706.51	\$49,803.61	69.54%
02-6105-4570	Pipe	\$75,000.00	\$0.00	\$22,496.68	\$97,496.68	\$97,496.68	\$0.00	100.00%
02-6105-4690	Signs	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$10,391.49	\$4,608.51	69.28%
02-6105-4710	Salt	\$60,000.00	\$0.00	\$23,524.69	\$83,524.69	\$83,524.69	\$0.00	100.00%
02-6105-4750	Tools	\$6,000.00	\$0.00	\$2,621.17	\$8,621.17	\$8,621.17	\$0.00	100.00%
02-6105-4790	Tires and Tubes	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$13,459.52	\$11,540.48	53.84%
02-6105-4810	Uniforms	\$2,200.00	\$0.00	\$224.49	\$2,424.49	\$2,424.49	\$0.00	100.00%
02-6105-481A	Uniforms-Rental	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$4,428.95	\$571.05	88.58%
02-6105-5710	Renewals and Repairs	\$125,000.00	\$0.00	(\$224.49)	\$124,775.51	\$124,084.02	\$691.49	99.45%
02-6105-5760	Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
02-6105-7030	Communication Equipment	\$3,500.00	\$0.00	(\$3,500.00)	\$0.00	\$0.00	\$0.00	-
02-6105-7230	Motor Vehicles	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$51,345.00	\$98,655.00	34.23%
02-6105-7390	Other Equipment	\$400,000.00	\$0.00	\$0.00	\$400,000.00	\$354,462.96	\$45,537.04	88.62%
02-9100-3020	Advertising	\$500.00	\$0.00	\$629.50	\$1,129.50	\$1,129.50	\$0.00	100.00%
02-9100-3240	CDL Testing	\$700.00	\$0.00	\$0.00	\$700.00	\$390.00	\$310.00	55.71%
02-9100-3820	Drug Testing	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,209.00	\$291.00	80.60%
02-9100-5210	Insurance	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$50,547.18	\$14,452.82	77.76%
02-9100-5670	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-9100-5690	Registrations, Conferences, Training	\$1,000.00	\$0.00	(\$296.50)	\$703.50	\$480.00	\$223.50	68.23%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
02-9200-9990	Reserve for Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-9300-9990	Transfer to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-9400-2010	Social Security	\$42,000.00	\$0.00	\$0.00	\$42,000.00	\$31,935.26	\$10,064.74	76.04%
02-9400-2020	Retirement	\$180,500.00	\$0.00	\$0.00	\$180,500.00	\$102,126.55	\$78,373.45	56.58%
02-9400-2050	Health Insurance	\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$55,555.58	\$14,444.42	79.37%
02-9400-2080	Unemployment Insurance	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
02-9400-2090	Workers' Compensation	\$54,000.00	\$0.00	\$0.00	\$54,000.00	\$52,637.36	\$1,362.64	97.48%
02-9400-2110	Medicare (Social Security Part)	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$7,469.06	\$2,530.94	74.69%
02-9400-2990	Other Benefits	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$10,439.33	\$19,560.67	34.80%
	Grand Total	\$4,185,287.11	\$0.00	\$0.00	\$4,185,287.11	\$3,236,961.91	\$948,325.20	77.34%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
03-5101-1010	Jailer	\$113,000.00	\$0.00	\$5,116.97	\$118,116.97	\$118,116.97	\$0.00	100.00%
03-5101-1030	Deputies/Matrons	\$1,404,063.12	\$0.00	\$50,921.98	\$1,454,985.10	\$1,454,985.10	\$0.00	100.00%
03-5101-1060	Office Staff	\$38,000.00	\$0.00	\$0.00	\$38,000.00	\$37,978.50	\$21.50	99.94%
03-5101-1270	Bookkeeper	\$17,264.00	\$0.00	\$398.40	\$17,662.40	\$17,662.40	\$0.00	100.00%
03-5101-1860	Accumulated Leave Time	\$12,000.00	\$0.00	(\$12,000.00)	\$0.00	\$0.00	\$0.00	-
03-5101-2120	Training Fringe Benefit	\$4,700.00	\$0.00	(\$2,566.62)	\$2,133.38	\$1,245.81	\$887.57	58.40%
03-5101-3140	Contracts with Other Counties	\$0.00	\$0.00	\$766.93	\$766.93	\$766.93	\$0.00	100.00%
03-5101-3150	Contracts with Private Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-5101-3430	Contracted Medical Services	\$328,000.00	\$0.00	\$45,713.53	\$373,713.53	\$373,713.53	\$0.00	100.00%
03-5101-3460	Pest Control	\$1,350.00	\$0.00	\$0.00	\$1,350.00	\$1,114.03	\$235.97	82.52%
03-5101-3640	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-5101-4010	Ammunition	\$5,000.00	\$0.00	(\$4,960.04)	\$39.96	\$39.96	\$0.00	100.00%
03-5101-4110	Custodial Supplies	\$39,000.00	\$0.00	\$4,945.63	\$43,945.63	\$43,945.63	\$0.00	100.00%
03-5101-4230	Food Prep & Serving Supplies	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$177.66	\$1,322.34	11.84%
03-5101-4250	Food	\$358,280.00	\$0.00	\$97,425.81	\$455,705.81	\$455,705.81	\$0.00	100.00%
03-5101-4350	Law Enforcement Supplies	\$2,500.00	\$0.00	(\$1,367.71)	\$1,132.29	\$615.15	\$517.14	54.33%
03-5101-4370	Linens	\$5,500.00	\$0.00	\$5,788.38	\$11,288.38	\$11,288.38	\$0.00	100.00%
03-5101-4450	Office Supplies	\$4,500.00	\$0.00	\$2,680.32	\$7,180.32	\$7,180.32	\$0.00	100.00%
03-5101-4510	State Grants	\$0.00	\$101,274.63	\$0.00	\$101,274.63	\$101,274.63	\$0.00	100.00%
03-5101-4530	Personal Hygiene	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$8,695.31	\$11,304.69	43.48%
03-5101-4550	Petroleum Products	\$500.00	\$0.00	\$2,077.41	\$2,577.41	\$2,577.41	\$0.00	100.00%
03-5101-4650	Prisoner Clothing	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$10,487.60	\$4,512.40	69.92%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
03-5101-4750	Tools	\$200.00	\$0.00	\$1,524.59	\$1,724.59	\$1,724.59	\$0.00	100.00%
03-5101-4810	Staff Uniforms	\$5,500.00	\$0.00	(\$5,010.00)	\$490.00	\$490.00	\$0.00	100.00%
03-5101-5500	Medical Supplies	\$1,500.00	\$0.00	(\$443.59)	\$1,056.41	\$0.00	\$1,056.41	0.00%
03-5101-5660	Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-5101-5710	Renewals and Repairs	\$40,000.00	\$0.00	(\$156.06)	\$39,843.94	\$34,586.78	\$5,257.16	86.81%
03-5101-5730	Telephone	\$7,000.00	\$0.00	(\$1,237.15)	\$5,762.85	\$3,338.58	\$2,424.27	57.93%
03-5101-5760	Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,189.89	\$810.11	59.49%
03-5101-5780	Utilities	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$166,772.46	\$33,227.54	83.39%
03-5101-5860	Building Renewals and Repairs	\$20,000.00	\$0.00	\$4,625.13	\$24,625.13	\$24,625.13	\$0.00	100.00%
03-5101-586A	Plumbing Renewals and Repairs	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$10,819.78	\$1,180.22	90.16%
03-5101-5900	Office Equip Renewals and Repairs	\$1,000.00	\$0.00	\$1,126.00	\$2,126.00	\$2,126.00	\$0.00	100.00%
03-5101-5920	Vehicle Renewals and Repairs	\$1,200.00	\$0.00	(\$1,200.00)	\$0.00	\$0.00	\$0.00	-
03-5101-7030	Communication Equipment	\$2,000.00	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00	-
03-5101-7090	Furniture and Fixtures	\$1,500.00	\$0.00	(\$1,200.30)	\$299.70	\$299.70	\$0.00	100.00%
03-5101-7170	Law Enforcement Equipment	\$1,500.00	\$0.00	(\$484.43)	\$1,015.57	\$1,015.57	\$0.00	100.00%
03-5101-7250	New Office Equipment	\$1,000.00	\$0.00	\$814.96	\$1,814.96	\$1,814.96	\$0.00	100.00%
03-7700-6020	Lease Payments - Copier	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$1,880.63	\$1,619.37	53.73%
03-7700-602D	Lease Payments - Computers	\$5,400.00	\$0.00	\$0.00	\$5,400.00	\$734.70	\$4,665.30	13.61%
03-8099-3150	Parking Lot Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-9100-3020	Advertising	\$500.00	\$0.00	\$88.29	\$588.29	\$588.29	\$0.00	100.00%
03-9100-3070	Jail Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-9100-3320	Legal Fees	\$1,000.00	\$0.00	(\$88.29)	\$911.71	\$0.00	\$911.71	0.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
03-9100-3820	Drug Testing	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$165.00	\$2,835.00	5.50%
03-9100-5210	Insurance	\$84,000.00	\$0.00	\$0.00	\$84,000.00	\$83,986.00	\$14.00	99.98%
03-9100-5310	Bonds	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
03-9100-5510	Association Dues	\$850.00	\$0.00	\$0.00	\$850.00	\$825.00	\$25.00	97.06%
03-9100-5670	Refunds	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
03-9100-5690	Registrations, Conferences, Training	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$3,033.96	\$1,466.04	67.42%
03-9200-9990	Reserve for Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-9400-2010	Social Security	\$93,000.00	\$0.00	\$6,842.21	\$99,842.21	\$99,842.21	\$0.00	100.00%
03-9400-2020	Retirement	\$698,000.00	\$0.00	(\$136,297.43)	\$561,702.57	\$287,102.71	\$274,599.86	51.11%
03-9400-2050	Health Insurance	\$288,000.00	\$0.00	(\$59,476.71)	\$228,523.29	\$213,010.10	\$15,513.19	93.21%
03-9400-2080	Unemployment Insurance	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
03-9400-2090	Workers Compensation	\$58,000.00	\$0.00	(\$1,068.53)	\$56,931.47	\$56,637.36	\$294.11	99.48%
03-9400-2110	Medicare (Social Security Part)	\$21,750.00	\$0.00	\$2,018.41	\$23,768.41	\$23,768.41	\$0.00	100.00%
03-9400-2990	Other Benefits	\$47,000.00	\$0.00	(\$3,318.09)	\$43,681.91	\$27,048.23	\$16,633.68	61.92%
	Grand Total	\$3,977,757.12	\$101,274.63	\$0.00	\$4,079,031.75	\$3,694,997.17	\$384,034.58	90.59%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
04-5015-7230	Sheriff Vehicle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-5015-7250	Sheriff Office Equipment	\$0.00	\$0.00	\$20,902.00	\$20,902.00	\$20,902.00	\$0.00	100.00%
04-5135-7230	EM Vehicle	\$0.00	\$0.00	\$45,617.92	\$45,617.92	\$45,617.92	\$0.00	100.00%
04-5401-1000	Parks and Recreation	\$0.00	\$0.00	\$172,608.00	\$172,608.00	\$172,608.00	\$0.00	100.00%
04-6105-4050	Road Dept. Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-9200-9990	Reserve For Transfers	\$130,000.00	\$262,363.50	(\$193,510.00)	\$198,853.50	\$0.00	\$198,853.50	0.00%
	Grand Total	\$130,000.00	\$262,363.50	\$45,617.92	\$437,981.42	\$239,127.92	\$198,853.50	54.60%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
07-9100-5030	Bank Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-9200-9990	Reserve for Transfers	\$0.00	\$160,194.84	\$0.00	\$160,194.84	\$3,926.22	\$156,268.62	2.45%
07-9300-9990	Transfer to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$0.00	\$160,194.84	\$0.00	\$160,194.84	\$3,926.22	\$156,268.62	2.45%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
14-5401-1050	Seasonal Assistants	\$25,000.00	\$0.00	\$15,570.51	\$40,570.51	\$40,570.51	\$0.00	100.00%
14-5401-1060	Administrative Assistant	\$35,500.00	\$0.00	\$15.82	\$35,515.82	\$35,515.82	\$0.00	100.00%
14-5401-1070	Rec Dept Director	\$45,000.00	\$0.00	\$0.02	\$45,000.02	\$45,000.02	\$0.00	100.00%
14-5401-1610	Seasonal Workers	\$40,000.00	\$0.00	\$24,063.45	\$64,063.45	\$64,063.45	\$0.00	100.00%
14-5401-1850	Seasonal Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
14-5401-1860	Accumulated Leave Time	\$1,000.00	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00	-
14-5401-3150	Umpires	\$55,000.00	\$0.00	(\$5,225.00)	\$49,775.00	\$49,775.00	\$0.00	100.00%
14-5401-315A	Cntrt Concess/Gate/Score	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
14-5401-3480	Post Season	\$14,000.00	\$0.00	(\$9,965.00)	\$4,035.00	\$4,035.00	\$0.00	100.00%
14-5401-3640	Rentals	\$1,200.00	\$0.00	(\$411.95)	\$788.05	\$788.05	\$0.00	100.00%
14-5401-3700	Security	\$480.00	\$0.00	(\$480.00)	\$0.00	\$0.00	\$0.00	-
14-5401-3980	Contracted Svcs-Other/Event	\$38,020.00	\$0.00	\$72,574.76	\$110,594.76	\$110,594.76	\$0.00	100.00%
14-5401-4110	Custodial Supplies	\$5,000.00	\$0.00	(\$2,716.32)	\$2,283.68	\$2,283.68	\$0.00	100.00%
14-5401-4230	Rec Food Prep/Serving Supplies	\$7,500.00	\$0.00	(\$1,155.27)	\$6,344.73	\$6,344.73	\$0.00	100.00%
14-5401-4250	Rec Food	\$65,000.00	\$0.00	(\$21,728.23)	\$43,271.77	\$43,271.77	\$0.00	100.00%
14-5401-4450	Office Supplies	\$1,000.00	\$0.00	\$800.31	\$1,800.31	\$1,800.31	\$0.00	100.00%
14-5401-445A	Rec Cash Drawer Startup	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$0.00	100.00%
14-5401-4550	Rec Dept Fuel	\$2,000.00	\$0.00	(\$135.45)	\$1,864.55	\$1,864.55	\$0.00	100.00%
14-5401-4670	Rec Dept Supplies & Materials	\$24,000.00	\$0.00	(\$12,171.32)	\$11,828.68	\$11,828.68	\$0.00	100.00%
14-5401-467A	Fallball Supplies and Material	\$8,000.00	\$0.00	(\$7,303.08)	\$696.92	\$696.92	\$0.00	100.00%
14-5401-467B	Spring Ball Supplies and Materials	\$10,000.00	\$0.00	(\$7,522.54)	\$2,477.46	\$2,477.46	\$0.00	100.00%
14-5401-4810	Uniforms	\$20,000.00	\$0.00	\$16,025.82	\$36,025.82	\$36,025.82	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
14-5401-5310	Bonds	\$200.00	\$0.00	(\$124.00)	\$76.00	\$76.00	\$0.00	100.00%
14-5401-5480	Tournament Host Fee	\$5,000.00	\$0.00	(\$5,000.00)	\$0.00	\$0.00	\$0.00	-
14-5401-548A	League Charter Fees	\$15,000.00	\$0.00	(\$13,140.13)	\$1,859.87	\$1,859.87	\$0.00	100.00%
14-5401-5690	Training	\$1,300.00	\$0.00	(\$1,140.00)	\$160.00	\$160.00	\$0.00	100.00%
14-5401-5710	Rec Dept Renewals & Repairs	\$20,000.00	\$0.00	\$29,009.43	\$49,009.43	\$49,009.43	\$0.00	100.00%
14-5401-5730	Rec Dept Telephone	\$4,000.00	\$0.00	(\$594.29)	\$3,405.71	\$3,405.71	\$0.00	100.00%
14-5401-5760	Rec Dept Travel	\$200.00	\$0.00	(\$87.44)	\$112.56	\$112.56	\$0.00	100.00%
14-5401-5780	Rec Dept Utilities	\$19,000.00	\$0.00	\$9,913.36	\$28,913.36	\$28,913.36	\$0.00	100.00%
14-5401-5920	Vehicle Maintenance	\$2,000.00	\$0.00	(\$1,317.63)	\$682.37	\$682.37	\$0.00	100.00%
14-5401-7090	Furniture and Fixtures	\$500.00	\$0.00	\$949.82	\$1,449.82	\$1,449.82	\$0.00	100.00%
14-5401-7390	Rec Dept Equipment	\$30,000.00	\$0.00	(\$25,295.85)	\$4,704.15	\$4,704.15	\$0.00	100.00%
14-8099-7410	Park Improvements	\$0.00	\$677,714.27	(\$142.80)	\$677,571.47	\$677,571.47	\$0.00	100.00%
14-9100-3820	Prehire Drug Testings	\$3,000.00	\$0.00	(\$3,000.00)	\$0.00	\$0.00	\$0.00	-
14-9100-5030	Bank Fees	\$500.00	\$0.00	(\$156.79)	\$343.21	\$343.21	\$0.00	100.00%
14-9100-5210	Insurance	\$7,000.00	\$0.00	\$7,860.47	\$14,860.47	\$14,860.47	\$0.00	100.00%
14-9100-5670	Refunds	\$500.00	\$0.00	(\$376.80)	\$123.20	\$123.20	\$0.00	100.00%
14-9200-9990	Reserve for Transfers	\$0.00	\$39,720.00	(\$39,720.00)	\$0.00	\$0.00	\$0.00	-
14-9400-2010	Social Security	\$7,000.00	\$0.00	\$3,951.21	\$10,951.21	\$10,951.21	\$0.00	100.00%
14-9400-2020	Retirement	\$6,000.00	\$0.00	\$12,730.65	\$18,730.65	\$18,730.65	\$0.00	100.00%
14-9400-2050	Health Insurance	\$14,400.00	\$0.00	(\$780.90)	\$13,619.10	\$13,619.10	\$0.00	100.00%
14-9400-2080	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
14-9400-2090	Workers Compensation	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
14-9400-2110	Medicare (Social Security Part)	\$2,000.00	\$0.00	\$551.40	\$2,551.40	\$2,551.40	\$0.00	100.00%
14-9400-2990	Other Benefits	\$5,000.00	\$0.00	(\$4,227.76)	\$772.24	\$772.24	\$0.00	100.00%
	Grand Total	\$548,200.00	\$717,434.27	\$29,098.48	\$1,294,732.75	\$1,294,732.75	\$0.00	100.00%

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7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
75-5160-3140	Payments to Prosecutors	\$8,000.00	\$0.00	(\$7,053.18)	\$946.82	\$0.00	\$946.82	0.00%
75-5160-4450	Office Supplies	\$0.00	\$0.00	\$1,616.80	\$1,616.80	\$1,616.80	\$0.00	100.00%
75-5160-4990	Other Supplies and Materials	\$6,000.00	\$0.00	\$8,701.96	\$14,701.96	\$14,701.96	\$0.00	100.00%
75-5160-7390	Equipment	\$0.00	\$0.00	\$143,539.38	\$143,539.38	\$143,539.38	\$0.00	100.00%
75-9100-5990	Miscellaneous	\$0.00	\$0.00	\$10,535.03	\$10,535.03	\$10,535.03	\$0.00	100.00%
75-9200-9990	Reserve for Transfers	\$0.00	\$140,601.89	(\$140,601.89)	\$0.00	\$0.00	\$0.00	-
75-9500-4350	Law Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-9500-567A	Refund to Other Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$14,000.00	\$140,601.89	\$16,738.10	\$171,339.99	\$170,393.17	\$946.82	99.45%

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7/1/2023 To 6/30/2024

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BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement

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7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
79-5325-3150	Hiseville Cemetery Mowing	\$13,500.00	\$0.00	\$0.00	\$13,500.00	\$10,325.00	\$3,175.00	76.48%
79-5325-315A	Hiseville Cemetery Maintenance	\$700.00	\$0.00	\$1,100.00	\$1,800.00	\$1,800.00	\$0.00	100.00%
79-5325-3260	Prepetual Care Payments	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
79-5325-4450	Hiseville Cemetery Office Supplies	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
79-5325-5710	Hiseville Cemetery Renewals & Repairs	\$100.00	\$0.00	\$0.00	\$100.00	\$28.00	\$72.00	28.00%
79-5325-5730	Caretaker Telephone	\$600.00	\$0.00	(\$70.00)	\$530.00	\$313.94	\$216.06	59.23%
79-5325-5780	Hiseville Cemetery Utilities	\$650.00	\$0.00	\$212.60	\$862.60	\$862.60	\$0.00	100.00%
79-5325-7250	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
79-9100-5670	Refunds	\$0.00	\$0.00	\$70.00	\$70.00	\$70.00	\$0.00	100.00%
79-9200-7410	Other Capital Outlay-Trust	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
79-9200-9990	Reserve for Transfers	\$0.00	\$75,614.11	(\$51,312.60)	\$24,301.51	\$0.00	\$24,301.51	0.00%
	Grand Total	\$16,650.00	\$75,614.11	\$0.00	\$92,264.11	\$63,399.54	\$28,864.57	68.72%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement

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7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
81-5015-4810	Uniforms	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	100.00%
81-5015-5310	Bonds	\$160.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00	0.00%
81-5015-5690	Registrations/Trainings	\$0.00	\$0.00	\$445.88	\$445.88	\$445.88	\$0.00	100.00%
81-5015-5710	Renewals, Repairs, Etc.	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,686.35	\$813.65	67.45%
81-5015-7230	Sheriff Vehicle	\$0.00	\$0.00	\$48,618.68	\$48,618.68	\$48,618.68	\$0.00	100.00%
81-5015-7250	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
81-5340-3480	Contribution	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$18,000.00	\$2,000.00	90.00%
81-9100-5670	Refunds/Reimbursements	\$0.00	\$0.00	\$105.95	\$105.95	\$105.95	\$0.00	100.00%
81-9100-5990	Miscellaneous	\$0.00	\$0.00	\$10.00	\$10.00	\$10.00	\$0.00	100.00%
81-9200-9990	Reserve for Transfers	\$117,340.00	\$0.00	(\$49,930.51)	\$67,409.49	\$0.00	\$67,409.49	0.00%
81-9300-9990	Transfers to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$140,000.00	\$0.00	\$0.00	\$140,000.00	\$69,616.86	\$70,383.14	49.73%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement

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7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
82-5081-5700	AOC Renewals and Repairs	\$0.00	\$0.00	\$2,132.10	\$2,132.10	\$2,132.10	\$0.00	100.00%
82-9200-9990	Reserve for Transfers	\$0.00	\$28,376.16	(\$2,132.10)	\$26,244.06	\$0.00	\$26,244.06	0.00%
	Grand Total	\$0.00	\$28,376.16	\$0.00	\$28,376.16	\$2,132.10	\$26,244.06	7.51%

BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement

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For Fiscal Year to Date
7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
84-8099-1850	Premium Pay	\$0.00	\$0.00	\$7,600.00	\$7,600.00	\$7,600.00	\$0.00	100.00%
84-8099-7410	ARPA Expenses	\$0.00	\$0.00	\$128,358.69	\$128,358.69	\$128,358.69	\$0.00	100.00%
84-9100-5990	Miscellaneous	\$0.00	\$0.00	\$46,169.80	\$46,169.80	\$46,169.80	\$0.00	100.00%
84-9200-9990	Reserve for Transfers	\$0.00	\$4,911,386.69	(\$1,122,706.33)	\$3,788,680.36	\$0.00	\$3,788,680.36	0.00%
84-9300-9990	Transfer to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$0.00	\$4,911,386.69	(\$940,577.84)	\$3,970,808.85	\$182,128.49	\$3,788,680.36	4.59%

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7/1/2023 To 6/30/2024**

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BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement

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For Fiscal Year to Date
7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
88-9200-5660	Reimbursement for Bond Expenditures	\$0.00	\$0.00	\$182,580.00	\$182,580.00	\$276,753.00	(\$94,173.00)	151.58%
88-9200-9990	Reserve For Transfer	\$0.00	\$182,580.00	(\$182,580.00)	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$0.00	\$182,580.00	\$0.00	\$182,580.00	\$276,753.00	(\$94,173.00)	151.58%

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7/1/2023 To 6/30/2024

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**For Fiscal Year to Date
7/1/2023 To 6/30/2024**

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BARREN COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2024
(Continued)

Barren County Fiscal Court
Financial Statement

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For Fiscal Year to Date
7/1/2023 To 6/30/2024

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
97-7100-6010	Principal on Bonds	\$280,000.00	\$0.00	\$92,536.52	\$372,536.52	\$372,536.52	\$0.00	100.00%
97-7100-6050	Interest on Bonds	\$216,490.00	\$0.00	(\$92,536.52)	\$123,953.48	\$94,596.96	\$29,356.52	76.32%
97-9200-9990	Reserve for Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
97-9300-9990	Transfers to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$496,490.00	\$0.00	\$0.00	\$496,490.00	\$467,133.48	\$29,356.52	94.09%

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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 Jamie Bewley Byrd, Barren County Judge/Executive
Members of the Barren 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, financial activity contained in the Fourth Quarter Financial Statement of the Barren County Fiscal Court for the fiscal year ended June 30, 2024 and have issued our report thereon dated December 9, 2024. Our report disclaims an opinion on the financial statement because the absence of effective internal controls, oversight, and review procedures created an environment in which funds were misappropriated and financial records were inaccurate.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as items 2024-001, 2024-002, 2024-003, 2024-004, 2024-005, 2024-006, 2024-010, 2024-011, 2024-012, and 2024-013 to be material weaknesses.



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

Report on Internal Control Over Financial Reporting (Continued)

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2024-009 to be a significant deficiency.

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Barren 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 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 Responses as items 2024-001, 2024-002, 2024-003, 2024-004, 2024-005, 2024-006, 2024-007, 2024-008, 2024-012, and 2024-013. Additionally, if the scope of our work had been sufficient to enable us to express an opinion on the financial statement, other instances of noncompliance or other matters may have been identified and reported herein.

Views of Responsible Official and Planned Corrective Action

Government Auditing Standards requires the auditor to perform limited procedures on the Barren County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The county's response was not subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we express no opinion on it.

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

December 9, 2024

SCHEDULE OF FINDINGS AND RESPONSES

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**BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES**

For The Year Ended June 30, 2024

FINANCIAL STATEMENT FINDINGS:

2024-001 The Barren County Fiscal Court Failed To Implement Adequate Internal Controls Over Accounting Functions And Financial Reporting That Resulted In Material Errors And Reportable Noncompliances

This is a repeat finding and was included in the prior year audit report as finding 2023-001. The following deficiencies and reporting errors occurred due to the lack of internal controls over accounting functions:

- The beginning cash balance, receipts, disbursements, and ending cash balances on the fourth quarter financial report were understated by \$1,977,537, \$306,557, \$1,574,295, and \$709,799, respectively, for all funds in total.
- Financial statements were not prepared for unbudgeted funds. The beginning cash balance, receipts, disbursements, and ending cash balances not reported totaled \$2,521,596, \$425,256, \$1,215,813, and \$1,731,039, respectively. See finding 2024-004.
- The prior year carryover and receipts were not budgeted for the Clerk's Storage Fee Fund, Federal Drug Forfeitures Fund, Local Assistance Tribal Consistency Fund (LATCF), and the Opioid Settlement Fund.
- A budget amendment of \$275,000 was not reported in the General Fund on the fourth quarter financial report.
- The Capatcha Park Fund exceeded budget appropriations by \$94,173.
- Eleven fraudulent checks totaling \$49,500 were allowed to clear the General Fund bank account for eight months during the year without being detected. An individual from another state ordered checks using the county's banking information and deposited them into a personal account.
- Bank reconciliations were not accurate or performed timely. Ending book balances did not agree to the fourth quarter report. See finding 2024-003.
- General Fund receipts and Recreational Department Fund appropriations per the summary and reconciliation page of the fourth quarter financial report do not agree with the attached receipts and appropriations sections.
- Financing obligation proceeds of \$1,322,286 were not reported on the fourth quarter financial report.
- Cash transfers between funds of \$2,028,280 were not approved by the fiscal court.
- The fiscal court lacks controls over building inspection receipts. See finding 2024-009.

Due to a lack of strong internal controls over the financial reporting process, material errors that were identified, and the potential for unidentified material errors, we cannot overcome the fraud risks with additional audit procedures; therefore, we are unable to provide the fiscal court with an opinion on whether the financial statement is free from material misstatement. A disclaimer of opinion will be issued.

The fiscal court failed to adequately segregate the duties involved in recording receipts, preparing monthly bank reconciliations, and preparing the fiscal court's payroll. Management also failed to provide adequate oversight over the county treasurer's preparation of financial reports, and payroll and disbursements processes. Management did not have controls in place to ensure that staff knew the requirements and did not monitor and review staff to make sure they followed requirements. The county treasurer stated she was not aware that the fiscal court must approve cash transfers.

The lack of adequate controls caused misappropriation of county assets and material misstatements on the financial statements. Also, the fiscal court's fourth quarter financial statement and the underlying accounting records were materially misstated. When financial statements do not agree with the actual transaction amounts and are not reconciled to actual bank activity, the risk of material misstatement due to errors or fraud increases substantially.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-001 The Barren County Fiscal Court Failed To Implement Adequate Internal Controls Over Accounting Functions And Financial Reporting That Resulted In Material Errors And Reportable Noncompliances (Continued)

Proper accounting procedures and internal controls require the financial statement to be supported with accurate underlying accounting records such as bank reconciliations and receipt and disbursement ledgers. To ensure adequate oversight, these records should be reviewed for accuracy. 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. Furthermore, timely and accurate bank reconciliations would prevent unauthorized disbursements.

These controls should include an individual independent of the accounting function reviewing the financial statements for accuracy and compliance with the Kentucky Department of Local Government's (DLG's) reporting requirements. KRS 68.020(4) states the county treasurer, "shall keep an accurate detailed account of all money received and disbursed by him for the county and shall keep books of accounts of the financial transactions of the county in the manner required by the uniform system of accounting prescribed by the state local finance officer." KRS 68.210 gives the State Local Finance Officer (SLFO) the authority to prescribe a uniform system of accounts.

KRS 68.210 gives the SLFO the authority to prescribe a uniform system of accounts. The *County Budget Preparation and State Local Finance Officer Policy Manual* states, "All transfers require a court order."

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

- Timely and accurate bank reconciliations on all bank accounts maintained by the county.
- A thorough review of the quarterly financial statements by someone independent of the accounting function to detect misstatements and errors that have occurred.
- Tracing transactions posted to the receipts and disbursements ledger to actual bank statement transactions.
- Agreeing fund balances between the quarterly financial statements and bank reconciliations, agreeing bank balances per the bank statements to the quarterly financial statements, and monthly bank reconciliations.
- Review ledgers to verify transactions have been recorded in the appropriate account codes. Once the ledgers and reconciliations are deemed accurate, the reviewer should document their review and submit the quarterly financial statement to the fiscal court for review.
- All cash transfers should be approved by the fiscal court.

By implementing these procedures, the fiscal court can strengthen its internal control system, ensure accurate financial reporting, and deter misappropriation of assets. This finding will be referred to the DLG.

County Judge/Executive's Response: Internal controls have been implemented so that an additional staff member, independent of the accounting function, reviews bank reconciliations and quarterly financial statements in a timely manner to ensure that the book versus bank balances agree with one another. The amendments that were passed by the fiscal court and approved by DLG but did not make it to the fourth quarter financial statement, was due to a lack of knowledge of our accounting software. This issue has been resolved. Cash transfers between different funding bank accounts are now being ran through fiscal court, as it was under the impression that the "approved transfers" ran through court was referring to budgeted line item transfers.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDING: (Continued)

2024-002 The Barren County Fiscal Court Did Not Prepare An Annual Settlement Or Submit The Fourth Quarter Financial Statement Timely

The Barren County Fiscal Court did not submit a fourth quarter financial statement to the SLFO timely for the fiscal year ending on June 30, 2024. The fourth quarter financial statement was not prepared and signed by the county judge/executive and county treasurer until August 26, 2024. This financial statement was submitted to the SLFO; however, it was not materially accurate (See Finding 2024-001). In addition, the county treasurer did not prepare an annual settlement and submit it to the fiscal court for approval for fiscal year ended June 30, 2024.

According to the county treasurer, she was not able to complete the fourth quarter statement due to an inputting error in the computer system. These errors had to be corrected to complete the bank reconciliations prior to compiling the fourth quarter financial report. Also, management did not have controls in place to ensure that staff knew the requirements or did not monitor/review to make sure requirements were followed.

As a result, the county is in noncompliance with the following state laws and regulations. KRS 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” Management oversight is a basic internal control necessary to ensure the accuracy, reliability, and timely filing of financial reports.

KRS 68.210 gives the SFLO the authority to prescribe a uniform system of accounts. The *County Budget Preparation and State Local Finance Officer Policy Manual* requires officials to submit quarterly reports to the DLG by the 20th day following the close of each quarter. The final quarterly report must be filed by a county within 15 days after the end of the last quarter of the fiscal year, in accordance with KRS 68.360(2).

KRS 65.905(2) states, “[t]he final quarterly report [must be] filed by a county within fifteen (15) days after the end of the last quarter of the fiscal year, in accordance with KRS 68.360(2).”

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

KRS 68.020(5) states, “[t]he county treasurer shall, when required by the fiscal court, settle his accounts as county treasurer, and within thirty (30) days after the close of each fiscal year...”

This settlement should be approved by the fiscal court. KRS 68.030 states, “[e]ach settlement made by the county treasurer shall be approved by the fiscal court in open court, and shall, by order of the fiscal court, be recorded by the county clerk in a book kept for that purpose.”

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-002 The Barren County Fiscal Court Did Not Prepare An Annual Settlement Or Submit The Fourth Quarter Financial Statement Timely (Continued)

KRS 424.220 requires public officers who receive or disburse public funds to prepare an itemized sworn statement of all funds collected, received, held, or disbursed during the fiscal year. KRS 424.220(2) states, “[t]he statement shall show:

- (a) The total amount of funds collected and received during the fiscal year from each individual source; and
- (b) The total amount of funds disbursed during the fiscal year to each individual payee. The list shall include only aggregate amounts to vendors exceeding one thousand dollars (\$1,000).”

We recommend the fiscal court ensure the fourth quarter financial statement is accurate and submitted timely to the SLFO. We also recommend the fiscal court implement a review process to ensure the report is accurate before submitting it for recording. Furthermore, we recommend the county treasurer submit an accurate and complete annual settlement to the fiscal court for the next fiscal year within 30 days after the close of the fiscal year in compliance with KRS 68.020.

County Judge/Executive’s Response: The treasurer was unaware that any type of report other than a monthly or quarterly was required to be approved by court. The “annual settlement report” was easily located in the accounting software and will now be ran through and approved in fiscal court within 30 days of the closing of each fiscal year. Also, when a quarterly report shall be submitted, an email will be sent to our representative at DLG to ensure that the report was indeed received with no processing errors of submission.

2024-003 The Barren County Fiscal Court Did Not Have Controls Over Monthly Bank Reconciliations

The Barren County Fiscal Court lacks adequate controls over monthly bank reconciliations. The following deficiencies were noted:

- Monthly bank reconciliations were not completed timely. The monthly bank reconciliations for the first eight months of the year were not completed until the end of the fiscal year for funds reported on the quarterly financial report.
- Monthly bank reconciliations were not completed for 13 bank accounts. These accounts include a Money Market Account, nine debt service accounts, Payroll Revolving Account, Employee Benefits Account, and a new account opened during the year.
- During the bank reconciliation process, the reconciled cash balances were not compared to the book balances for recording errors or omissions to be caught.
- Deposits in transit and outstanding checks were not followed up on to determine if valid and accurate.
- The Road Fund had a negative book balance of \$84,716 after accounting for outstanding checks.
- The Recreational Department Fund had a negative cash balance of \$1,621 for November 30, 2023, and the Employees Benefit Account had a negative cash balance of \$1,666 on February 28, 2024.
- The Payroll Revolving Account had an unexplained book balance of \$19,720 after accounting for all outstanding checks and liabilities.

According to the county treasurer, she could not complete bank reconciliations due to errors in inputting payments into the system. Errors had to be corrected prior to completing the bank reconciliations. After bank reconciliations are complete, the reconciled bank balance is not compared to the book balance. In addition, the county treasurer did not realize the payroll accounts needed to be reconciled since they were not budgeted funds.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-003 The Barren County Fiscal Court Did Not Have Controls Over Monthly Bank Reconciliations
 (Continued)

Not reconciling the bank balance on a regular basis increased the risk of fraudulent transactions, inaccurate financial reporting, and poor cash flow management. As a result of not reconciling the bank accounts timely for fiscal year 2024, the following events were allowed to occur:

- \$49,500 in fraudulent checks were cashed by an individual in another state without being detected.
- The Road Fund had a negative book balance of \$84,716 after accounting for outstanding checks.
- The Recreational Department Fund had a negative cash balance of \$1,621 for November 30, 2023, and the Employees Benefit Account had a negative cash balance of \$1,666 on February 28, 2024.
- The quarterly financial statement was materially misstated. (See Finding 2024-001)

KRS 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” Reconciling bank statements is a basic internal control necessary to ensure the accuracy and reliability of financial reports.

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

We recommend the county treasurer reconcile all the county’s bank accounts each month and compare the reconciled bank balance to the book balance to ensure it is accurate. We also recommend the revolving payroll account and employees benefit account be reconciled to zero monthly. The county treasurer should investigate the balance remaining in the revolving payroll account and allocate this balance to the appropriate funds.

County Judge/Executive’s Response: Bank reconciliations are being done monthly with an additional staff member reviewing for accuracy of balances. All bank accounts that are not a “budgeted fund”, such as our Money Market Account and Payroll Account, are now reconciled to a zero balance monthly.

2024-004 The Barren County Fiscal Court Did Not Prepare Proper Records For The Public Properties Corporation Fund And The Glasgow/Barren County Public Library Corporation Fund

The Barren County Fiscal Court has two unbudgeted debt service funds: the Public Properties Corporation Fund and The Glasgow/Barren County Public Library Corporation Fund. These funds are not required by the DLG to be reported on the quarterly financial reports; however, the county should still maintain financial records for these funds. Although the fiscal court received the bank statements for these accounts, they did not maintain receipt and disbursement ledgers, prepare a financial statement, or reconcile the bank account monthly.

The official did not have controls in place to ensure that staff knew the requirements or did not monitor/review to make sure requirements were followed.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-004 The Barren County Fiscal Court Did Not Prepare Proper Records For The Public Properties Corporation Fund And The Glasgow/Barren County Public Library Corporation Fund (Continued)

As a result, receipts, disbursements, and ending cash balances of \$425,256, \$1,215,813, and \$1,731,039, respectively were not reported. These amounts are material to the financial statement.

KRS 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” General ledgers provide a record of all financial transactions which would help aid in identifying unusual transactions and creating financial statements. Management review and oversight is a basic internal control necessary to ensure the accuracy and reliability of financial reports.

We recommend the fiscal court prepare financial records including receipt and disbursements ledgers, monthly bank reconciliations, and financial statements for all unbudgeted funds. Someone other than the preparer should review the records for accuracy and reliability.

County Judge/Executive’s Response: We were unaware that the fiscal court was responsible for preparing these records since we are just a pass through and the above mentioned offices receive the bank statements for said funds, not our office. These funds are now being reconciled monthly along with other unbudgeted funds.

2024-005 The Barren County Fiscal Court Did Not Properly Disclose Debt Information And Leases On The Quarterly Financial Report

The fiscal court did not properly disclose required debt information in the liabilities section of the quarterly financial report submitted to the SLFO. Two debt principal and interest obligations were omitted from the quarterly and four debt obligations were reported incorrectly. In addition, the county treasurer records lease information on the liabilities section of the quarterly report with long term debt. During fiscal year 2024, the fiscal court entered into a new vehicle lease; however, it was not reported.

This was allowed to occur due to a lack of review of the quarterly report and the debt balances were not reconciled to the amortization schedules.

By omitting the liabilities of the fiscal court or recording incorrect amounts, the SLFO did not have the accurate financial position of the fiscal court. As a result, the quarterly report materially understated principal debt obligations by \$5,765,464 and interest of \$1,004,513.

KRS 68.210 gives the SLFO the authority to prescribe a uniform system of accounts. The uniform system of accounts is set forth in the DLG’s *County Budget Preparation and State Local Finance Officer Policy Manual* which requires the liabilities section of the quarterly financial report to be utilized for reporting all current long-term debt.

We recommend the fiscal court properly disclose all debt and leases on the liability section of the quarterly financial reports.

County Judge/Executive’s Response: All current debts and leases shall be reviewed and updated monthly so that the liability section of the quarterly financial report remains accurate.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-006 The Barren County Fiscal Court Lacks Adequate Controls Over Disbursements

The Barren County Fiscal Court has internal control deficiencies and noncompliances regarding disbursements. The following findings were noted with the fiscal court's disbursements:

- Eleven of the 85 transactions tested did not have a purchase order issued, while 59 of the 85 transactions tested had purchase orders dated after the invoice date. In addition, one purchase order and one invoice did not include a date.
- Seven of the 85 transactions tested totaling \$431,463 were not paid within 30 days.
- One transaction was paid twice to the vendor in the amount of \$495.
- The fiscal court did not approve 17 claims totaling \$2,379,928 for goods and services prior to the purchase being made.
- Twenty of the 85 transactions tested totaling \$1,533,809 were over the available line-item budget at the time of purchase.
- Three of the 85 transactions tested were not classified under the correct account code.
- Five of the 85 transactions tested in the amount of \$4,757 were not actual disbursements and the appropriation ledger was overstated by the amount.
- Three of the 85 transactions tested only had one signature on the checks.
- Sixty credit card transactions tested resulted in the following:
 - Late fees of \$236;
 - One invoice of \$27 was missing;
 - Recreation Department Fund and Road Fund disbursements, \$4,201 and \$1,869 respectively, were paid from the General Fund but posted under the aforementioned funds;
 - Disbursements of \$1,653 were over the available line-item budget at the time of purchase; and
 - Twenty-nine credit card transactions did not have purchase orders and 21 had purchase orders dated after the invoice date.

The county treasurer stated she and other personnel are still learning the requirements for proper controls over the disbursements. Due to lack of controls over disbursements, the county could incur additional interest and penalties on late payments, incur expenses the county is not obligated for, misclassifications on the appropriations ledger, and exceeded available line-item budgets. The overstatement of the appropriation ledger was due to the entry of manual checks which the county tried to correct; however, some transactions were missed. By not requiring supporting documentation, the county could have paid for charges considered to be disallowed. All of which could have reduced the amount of funds available to spend on county services.

KRS 68.210 gives the SLFO the authority to prescribe a uniform system of accounts. The uniform system of accounts is set forth in the DLG's *County Budget Preparation and State Local Finance Officer Policy Manual* which requires a purchase order system for all counties and each fiscal court is responsible for ensuring their purchase order system is executed and working properly. According to a memorandum from the DLG dated August 4, 2016, "[t]he main purpose of this system is to ensure that purchases can be made if there are sufficient appropriations available within the amount of line items in the county's budget. Because of this, it is a requirement by the State Local Finance Officer that all counties have a purchase order system and follow the guidelines prescribed on Page 54 of the *County Budget Preparation and State Local Finance Officer Policy Manual*." The manual further states "[p]urchases shall not be made without approval by the judge/executive (or designee), and/or a department head" and "[p]urchase requests shall not be approved in an amount that exceeds the available line item appropriation unless the necessary and appropriate transfers have been made."

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-006 The Barren County Fiscal Court Lacks Adequate Controls Over Disbursements (Continued)

KRS 65.140(2), states, in part, “all bills for goods or services shall be paid within thirty (30) working days of receipts of a vendor’s invoice[.]”

KRS 68.275 requires claims within budget line items and presented to the fiscal court be paid by the county judge/executive and co-signed by the county treasurer.

KRS 68.300 states “[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 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” An oversight and review process and a properly working purchase order system are basic internal controls necessary to ensure the accuracy and reliability of financial reports. These controls ensure purchase orders are created when sufficient funds are available and paid in a timely manner, disbursements are properly recorded and supported, and late fees are not paid.

We recommend the fiscal court improve procedures over disbursements by strengthening their internal controls over purchase orders and ensuring that purchase orders are issued prior to all purchases. We also recommend the fiscal court ensure all invoices are properly reviewed to ensure the disbursement is allowable, recorded properly, duplicate payments are avoided, all invoices are paid within 30 working days, and all claims are approved before check is written. We further recommend all supporting documentation to be maintained for all purchases.

County Judge/Executive’s Response: Purchase orders will be issued prior to, or at least the day of, purchases going forward. If a good or service is approved in court but we do not receive the good or service until a later date along with the invoice, the claim shall be ran through the next court meeting’s paid claims list, not paid the date the invoice is received. Also, we now know the amount of time it takes for a payment to be processed, such as a credit card payment, to ensure that the date of the payment submission and the date the payment is actually applied to the account falls within the due date of the payment.

2024-007 The Barren County Fiscal Court Did Not Follow Proper Procurement Procedures For Purchases Over \$40,000

The Barren Fiscal Court did not advertise for bids on all expenditures exceeding \$40,000. The fiscal court paid for the following items during fiscal year ending June 30, 2024, without a proper bid advertisement:

- \$265,731 for fuel from a local vendor;
- \$430,439 for inmate food service;
- \$69,813 for two vehicles from one vendor and \$64,312 for two vehicles from another vendor; and
- \$86,832 for e-cigs for jail inmates.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-007 The Barren County Fiscal Court Did Not Follow Proper Procurement Procedures For Purchases Over \$40,000 (Continued)

In addition, the fiscal court did not maintain the proper documentation for the following:

- The fiscal court accepted all bids for road materials; however, no documentation was noted in the fiscal court orders documenting the reasoning for accepting all bids.
- The fiscal court purchased four vehicles totaling \$188,198 and two pieces of road equipment totaling \$347,907 from the state contract; however, no documentation of the state contract agreement was kept by the county.

The fiscal court was not aware the items listed above should have been bid or that acceptance of all bids was not documented properly. Treasurer stated she thought it was by purchase and not by total. The inmate food service and fuel purchases had a contract and the county thought this was sufficient.

As a result, the fiscal court was not in compliance with procurement laws or their administrative code. In addition, the county may not have received the best value for services or products provided.

KRS 424.260(1) states, “[e]xcept where a statute specifically fixes a larger sum as the minimum for a requirement of advertisement for bids, no city, county, or district, or board or commission of a city or county, or sheriff or county clerk, may make a contract, lease, or other agreement for: (a) Materials; (b) Supplies, except perishable meat, poultry, fish, egg products, fresh vegetables, and fresh fruits; (c) Equipment; or (d) Contractual services other than professional; involving an expenditure of more than forty thousand dollars (\$40,000) without first making newspaper advertisement for bids.”

Additionally, the Finance and Administration Cabinet Master Agreement contract the county used in the purchase states, “It will be the responsibility of the agencies utilizing this Master Agreement to obtain quotes from a minimum of three (3) awarded dealers.”

Pursuant to the *County Budget Preparation and State Local Finance Officer Policy Manual*, “All contracts, invoices, purchase orders & authorizations, vendor bidding documentation, receipts, deeds, etc. must be maintained/filed with the asset documentation records.”

We recommend the fiscal court monitor disbursements to ensure procurement procedures are followed properly for all purchases and contracts in the future.

County Judge/Executive’s Response: We are now bidding the fuel out with the road department bid package yearly and will be for entire county. We had the understanding that state bid vehicles were procured appropriately but we will now bid those our properly.

County Jailer’s Response: No Response

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-008 The Barren County Fiscal Court Did Not Properly Account For Encumbrances At Year End

The Barren County Fiscal Court reported encumbrances on the fourth quarter financial report; however, they did not maintain a list to support the amounts reported.

According to the treasurer, she does not know how the amount of the encumbrances is being pulled to the financial system in the county software, because the county uses manual purchase orders which were not inputted into the accounting system.

By not properly reporting encumbrances, the fiscal court is not in compliance with reporting requirements per the DLG. In addition, failure to report encumbrances will not accurately reflect cash balances and alert management to any possible cash flow issues.

The *County Budget Preparation and State Local Finance Officer Policy Manual* requires the county to disclose encumbrances on the face of the fourth quarterly financial report. The manual states, "Enter the total dollar amount of unpaid purchase orders from the purchase order journal." Furthermore, KRS 68.360(2) states, in part, "[t]he county judge/executive shall, within fifteen (15) days after the end of each quarter of each fiscal year, prepare a statement showing the current fiscal year to date actual receipts from each county revenue source, the totals of all encumbrances and expenditures charged against each budget fund, the unencumbered balance for the fund, and any transfer made to or from the fund."

We recommend the fiscal court maintain a list of encumbrances to support the amounts reported.

County Judge/Executive's Response: Currently, an excel spreadsheet is kept of all outstanding Purchase Orders and the amounts. This amount will be manually entered into our accounting software until we can make the transition from invoice entry to purchase order entry into our accounting software.

2024-009 The Barren County Fiscal Court Lacks Adequate Controls Over Building Inspection Fees

The Barren County Fiscal Court lacks adequate controls and segregation of duties over receipts received from the building inspector. Auditors were unable to reconcile the building inspector's reports to the receipt ledger or to the General Fund bank deposits. Funds consisting of cash and checks are physically received by the treasurer who places them in the vault. There is no comparison of the receipt log entry for these funds to ensure timely processing. The following errors were noted:

- Cash and checks totaling \$1,600 on the July 31, 2023, report were recorded to the ledger; however, only \$1,525 was deposited into the bank. Cash on the manual receipt was changed to agree to the deposit.
- Cash and checks totaling \$400 on the October 27, 2023, report were not recorded to the ledger but were deposited.
- Cash of \$1,150 from the February 22, 2024, report was not recorded to the ledger and could not be traced to a deposit.
- Cash of \$75 from the March 6, 2024, report was not recorded to the ledger and could not be traced to a deposit. Cash on the manual receipt was changed to agree to the deposit.
- Cash totaling \$175 from the April 22, 2024, report was not recorded or deposited.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-009 The Barren County Fiscal Court Lacks Adequate Controls Over Building Inspection Fees
 (Continued)

Lack of management oversight and segregation of duties allowed this deficiency to occur. One employee was solely responsible for accepting receipts without a control system in place to ensure all funds were accounted for and properly and timely posted and deposited. Off-site collections reports were not supported by copies of prenumbered three-part receipts which should be used to reconcile all cash and checks received to deposits.

The lack of controls could result in fraud, misappropriations, and material misstatements. KRS 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” Timely and accurate receipts posting and daily deposit of all funds are basic internal controls necessary to ensure the accuracy and reliability of financial reports.

KRS 68.210 gives the SLFO the authority to prescribe a uniform system of accounts. DLG’s *County Budget Preparation and State Local Officer Policy Manual* requires “Daily deposits intact into a federally insured banking institution.”

We recommend the fiscal court establish controls to ensure timely and accurate posting and depositing of all funds received. Off-site collections should require issuance of prenumbered three-part receipts, with a copy retained and reconciled to reports and deposits. We also recommend the fiscal court segregate duties, and when not possible, implement necessary compensating internal controls over receipts such as recording a log of all funds received daily by a person who does not have access to accounting systems or bank accounts, and comparison of reports to amount deposited and amount posted. The review should be documented by signature or initials.

County Judge/Executive’s Response: When our office receives funds from the building inspector, the personnel accepting the funds from our office along with staff member from the building inspector’s office that delivers those funds, signs and dates the sheet brought to us from the building inspector reflecting funds collected that day. Funds are brought to our office daily, instead of collecting multiple day’s funds before submission. Cash will no longer be accepted as a form of payment for building inspection fees.

2024-010 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Cash, Receipts, And Reconciliations

The Barren County Fiscal Court lacks adequate segregation of duties over cash, receipts, and reconciliations. The county treasurer handles cash, records receipts, prepares deposits, and reconciles the bank accounts. Bank reconciliations had not been properly performed upon audit engagement. During fieldwork, auditors noted stacks of cash and checks awaiting processing left unattended on the treasurer’s desk. Fraudulent or erroneous checks were processed through the bank accounts unnoticed for several months, which left the bank balances in error. The checks, written by an unknown third party, were detected by the bank, not the county personnel.

The fiscal court has implemented some compensating controls such as the county judge/executive reviewing the bank reconciliations, and the finance officer reviewing deposits. However, these controls are not sufficiently documented and are insufficient to reduce the risk of material misstatement.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-010 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Cash, Receipts, And Reconciliations (Continued)

According to the county treasurer and county judge/executive, they thought they had sufficient controls in place to reduce the risk of material misstatement.

A lack of segregation of duties increases the risk that errors or fraud will occur and go undetected. A lack of oversight could result in undetected misappropriation of assets and inaccurate financial reporting to external agencies such as the DLG. Undetected fraudulent bank transactions resulted in losses to the county that could have been mitigated with proper reconciliation and review controls. In addition, proper segregation of duties protects employees in the normal course of performing their daily responsibilities.

KRS 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” The adequate segregation of duties is a basic internal control necessary to ensure the accuracy and reliability of financial reports and would prevent the same person from having a significant role in these incompatible functions.

We recommend the fiscal court separate duties over handling cash, processing receipts, and reconciliations. If these duties cannot be separated due to limited staff or limited budget, then strong oversight over those areas should occur by an employee not currently performing any of those functions. The individuals providing this oversight should initial source documents as evidence of review.

County Judge/Executive’s Response: Checks are now approved daily through the bank website before the bank will process the payments, to ensure that unknown third party checks are not incorrectly processed through our bank account. Three staff members currently review the cash/checks that are received in the office, with all three employees initialing receipt of the funds. If an employee is in the process of counting funds and has to leave the area of the funds, funds shall be placed in the safe until the continuation of the county process resumes.

2024-011 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Payroll

This is a repeat finding and was included in the prior year audit report as finding 2023-003. The Barren County Fiscal Court lacks adequate segregation of duties over payroll with no documented compensating controls. The county treasurer was responsible for inputting time into the payroll system, making payroll transfers, preparing direct deposits for employee pay, preparing and signing paychecks, preparing, and filing all payroll withholdings, and responsible for preparing all payroll reports. The following control deficiencies were noted with the fiscal court’s payroll:

- The fiscal court does not reconcile the Payroll Revolving Account and Employee Benefits Account as reported in finding 2024-003.
- The amounts transferred from budgeted funds to the Payroll Revolving Account did not agree to the payroll register for each pay period. The county treasurer transferred \$7,381,137 and the payroll registers totaled \$7,303,937 for an overpayment of \$77,200 for the fiscal year.
- Transfer of \$31,000 to the Payroll Revolving Account from the General Fund was made to cover an unknown shortage.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-011 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Payroll (Continued)

- The fiscal court did not properly reconcile retirement reports with payroll reports as reported in finding 2024-012.
- The fiscal court did not pay tax liabilities timely resulting in penalties and interest as reported in finding 2024-013.
- Payments to health insurance companies for individuals no longer employed by the county.
- Three employees did not sign their timesheets, and two employees' timesheets were not signed by the supervisor.
- Five timecards did not reflect the required 80 hours per week or include leave time to make up the difference; however, the employees received their full salary for the pay period.
- One employee paid for health insurance, but the benefit was not received by the employee.
- Thirteen employees' compensatory balance was over 160 hours.
- One employee's timesheet has leave noted but not deducted from the leave balance calendar.
- No record of approval for health insurance contribution to employees was found in the minutes by the fiscal court.

Rather than implement a strong internal control system to monitor the payroll process, the fiscal court relied on the county treasurer to perform specific functions of payroll without sufficient oversight to ensure the accuracy of work performed.

The aforementioned findings occurred, and the fiscal court's administrative code was not followed.

KRS 46.010(2) requires, "each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements." KRS 46.010(3) requires, "all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires." Segregation of duties over payroll is a basic internal control necessary to ensure the accuracy and reliability of financial reports. Strong internal controls over payroll and timekeeping are vital in ensuring that payroll amounts are calculated and accounted for properly. Strong internal controls are also important in safeguarding the fiscal court's assets and those given the responsibility of accounting for them, as well as helping make certain the fiscal court is in compliance with state statutes.

The Barren County Fiscal Court Administrative Code section 33.01(H)(3) states, "These employees deemed to be non-exempt salary employees, under the provisions of the federal and state wage and hours laws, may accrue compensatory time at a rate of one and one-half times for work performed over and above the hours worked in a normal workweek, up to a maximum of 160 hours. Compensatory time accrued beyond these limits shall be forfeited."

The Barren County Fiscal Court Administrative Code section 33.01(H)(4)(1) states, "Normally, wage earners will be required to work an eight-hour day and a five-day week. A lunch break will be allowed without compensation."

We recommend fiscal court segregate duties for the payroll process if this is not feasible then compensating controls should be implemented.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-011 The Barren County Fiscal Court Lacks Adequate Segregation Of Duties Over Payroll (Continued)

We recommend the following improvements:

- The Payroll Revolving Account and Employees Benefit Account should be reconciled monthly.
- Payroll amounts transferred to the Payroll Revolving Account from the corresponding operating funds prior to each pay period should agree to the payroll register.
- Ensure all withholdings are paid in a timely manner.
- All timesheets should be signed by the employee and his or her supervisor.
- An individual independent of the payroll process should review payroll transactions, including amounts to be paid to employees electronically for payroll and amounts transferred to the revolving payroll funds, to verify that amounts have been calculated properly and that they are properly supported. This review can be documented by signing or initialing the payroll report.
- Ensure all employees follow the administrative code.
- Ensure all full-time employees are working the correct amount of time to receive their salary pay.
- Ensure leave balances do not exceed amounts approved in the administrative code.
- Ensure leave used is removed from the leave balance.
- Ensure monthly health insurance amount is documented and approved in fiscal court meeting minutes.

By implementing the above recommendations, the fiscal court can strengthen its internal control system over payroll and timekeeping and reduce the risks of noncompliance and payroll errors. Such procedures will also protect the fiscal court against potential payroll disputes.

County Judge/Executive's Response: An additional staff member reviews and initials the payroll transfers before submission of the pay run. Unbudgeted funds, such as the revolving payroll account, are being reconciled monthly. Department heads are to notify the treasurer in a timely manner if an employee has been terminated or quit voluntarily, to ensure that the employee shall be removed from any type of benefit the county provides before the next billing cycle. Our policy and procedure manual states that "a timecard must reflect whatever leave is used to make up time not worked up to 34 hours..", therefore, an employee does not have to have worked a full 40 hours to be considered a full time employee nor do they have to use their leave time to supplement any hours more than 34. Compensatory balances are check frequently to ensure that employees are not having an ending balance more than 160 hours.

Auditor's Reply: As stated above, the Barren County Fiscal Court Administrative Code section 33.01(H)(4)(1) states, "Normally, wage earners will be required to work an eight-hour day and a five-day week. A lunch break will be allowed without compensation." All employees should comply with the administration code and no discrimination among the employees.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-012 The Barren County Fiscal Court Did Not Properly Reconcile Retirement Reports With Payroll Reports

The Barren County Fiscal Court reports retirement to the County Employees Retirement System (CERS) and can print the retirement reports. The May 2024 retirement report was compared to the May 2024 payroll register. Discrepancies were noted between these reported amounts and the payroll reports. The reported amounts are not reconciled to the payroll reports when preparing the monthly CERS report. The fiscal court did not have adequate controls implemented to ensure the retirement reports were reconciled to the payroll reports. The following errors or problems were noted with the fiscal court's CERS retirement benefits for May 2024:

- Detailed retirement reports and invoices are not printed and maintained in the fiscal court's records to document the payments made to retirement.
- The amounts reported for gross salaries on the retirement reports did not agree with gross salaries per the payroll summaries.
- Eight employees had retirement withheld from their checks but were not on the retirement report.
- Eleven employees did not have the additional 1% for health insurance withheld from their check but it was paid to retirement.
- Three employees' wages did not agree to wages on the payroll report.
- Twelve employees, including the county treasurer, had funds paid into retirement on their behalf but did not have funds withheld from their paychecks. .
- One employee had hazardous retirement withheld from paycheck but was only entered into the retirement report as nonhazardous.
- Retirement was paid from the General Fund and Payroll Revolving Account, but payments were recorded to the General Fund, Road Fund, Jail Fund, and Recreation Fund even though the money did not come out of those funds.

The fiscal court did not devote sufficient resources to the internal controls over retirement benefits and instead relied on a single employee without sufficient oversight. The retirement reports were not reconciled to the payroll earning reports.

The fiscal court has overpaid retirement on some employees and under paid retirement on others although some of these issues were eventually corrected. This deficiency also explains the problems associated with a proper reconciliation of the payroll revolving account since the transfer of funds from each department is based on the payroll report, but the fiscal court pays CERS based on the calculations on the retirement report.

A strong internal control system over retirement is essential in ensuring that retirement benefits are calculated, reported, and paid over to CERS properly. KRS 78.625 requires the fiscal court to file employee and employer contributions to CERS by the tenth day of the month following the period being reported. KRS 78.610 says each employee shall contribute, for each pay period for which he receives compensation, five percent (5%) of his creditable compensation and the agency reporting official of a participating county shall cause to be deducted from the "creditable compensation" of each employee for each and every payroll period subsequent to the date the county participated in the system the contribution payable by the member as provided in KRS 78.510 to 78.852. The agency reporting official shall promptly pay the deducted employee contributions to the system in accordance with KRS 78.610. Furthermore, KRS 78.5536(3)(b)(1.) states, "[e]ach employer described in paragraph (a) of this subsection shall deduct from the creditable compensation of each member having a membership date on or after September 1, 2008, an amount equal to one percent (1%) of the member's creditable compensation. The deducted amounts shall, at the discretion of the board, be credited to accounts established pursuant to 26 U.S.C. sec. 401(h), within the funds established in 78.520."

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-012 The Barren County Fiscal Court Did Not Properly Reconcile Retirement Reports With Payroll Reports (Continued)

In order to strengthen internal controls over retirement, we recommend an individual independent of the payroll process reconcile the monthly retirement reports to monthly payroll summaries. This reconciliation should include tying all wage and retirement amounts on the retirement report to the payroll summary. This reconciliation should then be reviewed by the county judge/executive or the fiscal court. Once the retirement report and payroll summary are deemed accurate, retirement benefits should be submitted to CERS on a timely basis. We also recommend that detailed retirement reports be printed each month from the Kentucky Pension Plan Authority's website with the electronic funds payment confirmation which breaks out gross wages, withholdings, and employer's share by employee to compare to the payroll register for accuracy. Any invoices or adjustments obtained each month should also be documented and kept with the monthly report to explain any differences. Furthermore, all employees' retirement withholdings need to be checked for accuracy. Any retirement erroneously withheld from an employee's paycheck should be refunded to the employee. Other errors should be corrected by reporting and submitting the correct amount to CERS and obtaining amounts not withheld from employees. This finding is being referred to the CERS.

County Judge/Executive's Response: Proper documentation shall be kept with the retirement invoice/report for any discrepancies in the monthly payroll report versus the monthly retirement report to ensure that the monthly reports balance (such as, an employee being on the monthly payroll report but not being able to be added to the retirement report until a later date). An additional staff member shall confirm that the reporting amounts balance.

2024-013 The Barren County Fiscal Court Did Not Pay Tax Liabilities And Retirement Withholdings Timely Resulting In Penalties And Interest

During fiscal year 2024, federal tax withholdings and employer contributions were not turned over to the Internal Revenue Service (IRS) in a timely manner. Thirty of 50 federal payments were late. Eight of 23 payments to the state for state withholdings were late. Additionally, ten of 12 retirement payments made to the CERS were late.

The fiscal court also failed to implement internal controls to monitor that tax and retirement liabilities are reported correctly and instead relied on a single employee without sufficient oversight.

As a result, federal taxes, including Social Security and Medicare, were not remitted in accordance with the federal deposit withholding deposit schedule as determined by employers' tax guidance published by the IRS. In addition, state taxes and retirement withholdings were paid late. As a result, the fiscal court paid penalties and interest of at least \$12,770 to the IRS due to late payments and failure to file reports timely. In addition, penalties, and interest of \$4,259 to the state and \$10,000 to the CERS are due because of late payments.

Strong internal controls over the payroll process are essential in ensuring that employee withholdings and employer contributions are turned over to the appropriate taxing authorities. In addition, *Publication 15 Employer's Tax Guide (Circular E)* and *Notice 931 Deposit Requirements For Employment Taxes* issued by the IRS require employers who are semiweekly scheduled depositors to deposit federal taxes accumulated on taxes for payroll paid on Wednesday, Thursday, or Friday by the following Wednesday and federal taxes accumulated on taxes for payroll paid on Monday or Tuesday by the following Friday.

BARREN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended June 30, 2024
(Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2024-013 The Barren County Fiscal Court Did Not Pay Tax Liabilities And Retirement Withholdings Timely
Resulting In Penalties And Interest (Continued)

103 KAR 18:150 Section 2(4)(a) states “any employer who withheld income tax of \$50,000 or more during the lookback period shall report and pay the tax twice monthly using Revenue Form K-1, ‘Employer’s Return of Income Tax Withheld.’ Revenue Form K-1 and the income tax withheld during the first through the 15th day of each month of the calendar year shall be reported and paid on or before the 25th day of that month. Revenue Form K-1 and the income tax withheld during the 16th through the last day of each month of the calendar year shall be reported and paid on or before the tenth day of the following month.”

We recommend the fiscal court implement internal controls over tax liabilities. Internal controls such as a thorough review of payroll earnings records should be performed by an individual independent of the payroll process and comparison of amounts due to amounts paid. Once completed, the review should be signed by the individual performing the review and submitted to the county judge/executive and the fiscal court. We also recommend that the fiscal court pay tax liabilities and retirement timely.

County Judge/Executive’s Response: If an employee record is unable to be added to the monthly retirement report before the due date, the report shall be submitted to avoid late fees and said employee added back on to the report for the following month, instead of waiting for the record to be unlocked and added after the reporting due date and incurring a late fee. Pay runs shall not be processed for the day of, if said employer payroll tax liabilities will be not processed the same days as well, this will ensure that no late fees are charged and no interest accrues. Timecards are to be turned in in a more timely manner to eliminate late pay runs.

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

BARREN COUNTY FISCAL COURT

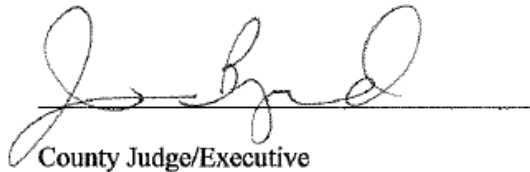
For The Year Ended June 30, 2024

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CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE
COUNTY FISCAL COURT

For The Year Ended June 30, 2024

The Barren 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