

**REPORT OF THE AUDIT OF THE
BELL COUNTY
CLERK**

**For The Year Ended
December 31, 2015**



**MIKE HARMON
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EXECUTIVE SUMMARY

AUDIT OF THE BELL COUNTY CLERK

**For The Year Ended
December 31, 2015**

The Auditor of Public Accounts has completed the Bell County Clerk's audit for the year ended December 31, 2015. Based upon the audit work performed, the financial statement presents fairly in all material respects, the receipts, disbursements, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees decreased by \$29,260 from the prior year, resulting in excess fees of \$4,890 as of December 31, 2015. Receipts increased by \$174,896 from the prior year and disbursements increased by 204,156.

Lease Obligations:

Total lease principal as of December 31, 2015, was \$20,937. Future collections of \$20,937 are needed over the next five years to pay all debt principal and interest.

Report Comments:

- 2015-001 The County Clerk Did Not Present An Annual Settlement To The Fiscal Court And Did Not Pay Excess Fees In A Timely Manner
- 2015-002 The County Clerk Spent Fee Receipts On Disallowed Disbursements

Deposits:

The county clerk's deposits were insured and collateralized by bank securities.

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Albey Brock, Bell County Judge/Executive
The Honorable Debbie Gambrel, Bell County Clerk
Members of the Bell County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Bell County, Kentucky, for the year ended December 31, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



The Honorable Albey Brock, Bell County Judge/Executive
The Honorable Debbie Gambrel, Bell County Clerk
Members of the Bell County Fiscal Court

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Bell County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Bell County Clerk, as of December 31, 2015, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Bell County Clerk for the year ended December 31, 2015, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.


Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2016 on our consideration of the Bell County Clerk'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 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 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 entity's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2015-001 The County Clerk Did Not Present An Annual Settlement To The Fiscal Court And Did Not Pay Excess Fees In A Timely Manner
- 2015-002 The County Clerk Spent Fee Receipts On Disallowed Disbursements

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

November 29, 2016

BELL COUNTY
DEBBIE GAMBREL, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2015

Receipts

State Grant - Libraries and Archives \$ 8,560

State Fees for Services 2,990

Fiscal Court

Tax Bill Preparation	\$ 3,236	
Real Estate Conveyance for PVA	1,525	
Election Commissioner	3,015	
Fiscal Court Clerk	1,500	
Reimbursements	<u>63,941</u>	73,217

Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers	579,981	
Child Victim Fund	37	
Usage Tax	1,655,484	
Notary Fees	2,520	
Lien Release Fees	11,018	
Tangible Property Tax	1,537,903	
Miscellaneous	996	

Other-

Fish and Game Licenses	4,383	
Marriage Licenses	8,911	
Occupational Licenses	165	
Beer and Liquor Licenses	25	
Deed Transfer Tax	21,238	
Delinquent Tax	<u>469,500</u>	4,292,161

Fees Collected for Services:

Recordings-

Chattel Mortgages and Financing Statements	52,118	
Real Estate Mortgages and Fixture Filing	20,800	
Affordable Housing Trust Funds	15,372	
Deeds, Easements, Contracts	9,724	
Releases	5,853	
Liens & Lis Pendens	<u>5,838</u>	109,705

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

BELL COUNTY
 DEBBIE GAMBREL, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2015
 (Continued)

Receipts (Continued)

Fees Collected for Services: (Continued)

Recordings- (Continued)

Miscellaneous Recordings	\$	4,333	
Power of Attorney		1,766	
Wills, Estate Settlements and Accom.		797	
Leases		407	
Bail Bonds		44	
Charges for Other Services-			
Candidate Filing Fees		190	
Copywork		9,717	
Notary Fees		757	
Refunds/Overpayments		4,818	\$ 22,829

Other:

Miscellaneous		2,316	
Cash Overages		465	2,781

Interest Earned			236
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Total Receipts			4,512,479
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Disbursements

Payments to State:

Motor Vehicle-

Licenses and Transfers	\$	396,809	
Usage Tax		1,605,863	
Tangible Personal Property Tax		521,308	
Licenses, Taxes, and Fees-			
Fish and Game Licenses		4,204	
Delinquent Tax		61,467	
Legal Process Tax		17,108	
Candidate Filing Fees		30	
Affordable Housing Trust		15,372	2,622,161

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

BELL COUNTY
 DEBBIE GAMBREL, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2015
 (Continued)

Disbursements (Continued)

Payments to Fiscal Court:

Tangible Personal Property Tax	\$ 158,837	
Delinquent Tax	62,969	
Deed Transfer Tax	20,176	
Occupational Licenses	105	\$ 242,087

Payments to Other Districts:

Tangible Personal Property Tax	797,510	
Delinquent Tax	229,033	1,026,543

Payments to Sheriff 28,736

Payments to County Attorney 49,836

Operating Disbursements:

Personnel Services-

Deputies' Salaries 242,048

Employee Benefits-

Employer's Share Social Security 23,216

Employer's Share Retirement 42,107

Contracted Services-

Professional Services 1,618

Office Equipment and Agreements 35,632

Printing and Binding 8,560

Materials and Supplies-

Office Supplies 11,377

Branch Expenses 7,097

Other Charges-

Refunds 5,838

Preparing Tax Bills 9,471

Conventions and Travel 644

Insurance and Bonds 178

Election Expense 52,155

Dues and Membership 3,440

Returned Checks 39

Miscellaneous 3,696

Unpaid Delinquent Tax Liability 3,668 450,784

BELL COUNTY
 DEBBIE GAMBREL, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2015
 (Continued)

Disbursements (Continued)

Debt Service:	
Lease Purchases	<u>\$ 3,235</u>
Total Disbursements	<u>\$4,423,382</u>
Less: Disallowed Disbursements	
Advertisements	<u>175</u>
Total Allowable Disbursements	<u>4,423,207</u>
Net Receipts	89,272
Less: Statutory Maximum	<u>79,797</u>
Excess Fees	9,475
Less: Expense Allowance	3,600
Training Incentive Benefit	<u>985</u> <u>4,585</u>
Excess Fees Due County for 2015 *	<u><u>\$ 4,890</u></u>

* - The county clerk presented a check for \$10,205 to the fiscal court for excess fees on May 26, 2016. The county clerk overpaid excess fees. The amount due from the fiscal court at completion of the audit is \$5,315.

BELL COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2015

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the county clerk as determined by the audit. KRS 64.152 requires the county clerk to settle excess fees with the fiscal court by March 15 each year.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive), at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2015 services
- Reimbursements for 2015 activities
- Payments due other governmental entities for December tax and fee collections and payroll
- Payments due vendors for goods or services provided in 2015

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the county treasurer in the subsequent year.

C. Cash and Investments

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

BELL COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2015
 (Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits

The county official and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems (KRS). This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute five percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute six percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 17.67 percent for the first six months and 17.06 percent for the last six months.

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

The county clerk's contribution for calendar year 2013 was \$60,809, calendar year 2014 was \$57,411, and calendar year 2015 was \$42,107.

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

CERS also provides post-retirement health care coverage as follows:

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

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

BELL COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2015
(Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

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

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Bell County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240, the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the county clerk's deposits may not be returned. The Bell County Clerk does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 66.480(1)(d) and KRS 41.240. As of December 31, 2015, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Libraries and Archives Grant

The Bell County Clerk's office received a local records microfilming grant from the Kentucky Department for Libraries and Archives in the amount of \$10,870 in July 2015. Funds totaling \$8,560 were expended during the year. The unexpended grant balance was \$2,310 as of December 31, 2015.

BELL COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2015
 (Continued)

Note 5. Lease Agreements

The Bell County Clerk's office was committed to the following lease agreements as of December 31, 2015:

Item Purchased	Monthly Payment	Term Of Agreement	Ending Date	Principal Balance December 31, 2015
Copier	\$ 327	48 Months	12/31/2019	\$ 15,696
Postage Machine	103	63 Months	3/31/2020	5,241
Total				<u>\$ 20,937</u>

The lease agreement for the postage machine is an obligation of the county clerk, but the lease payments have been paid by the fiscal court.

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*



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Albey Brock, Bell County Judge/Executive
The Honorable Debbie Gambrel, Bell County Clerk
Members of the Bell County Fiscal Court

**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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Bell County Clerk for the year ended December 31, 2015, and the related notes to the financial statement and have issued our report thereon dated November 29, 2016. The Bell County Clerk's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Bell County Clerk's internal control over financial reporting (internal control) to determine the 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 Bell County Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bell County Clerk's internal control.

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 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. *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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.



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

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Bell County Clerk'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 determination of financial statement amounts. 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 comments and recommendations as items 2015-001 and 2015-002.

County Clerk's Responses to Findings

The Bell County Clerk's responses to the findings identified in our audit are described in the accompanying comments and recommendations. The Bell County Clerk's responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

Purpose of this Report

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

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

November 29, 2016

COMMENTS AND RECOMMENDATIONS

BELL COUNTY
DEBBIE GAMBREL, COUNTY CLERK
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2015

STATE LAWS AND REGULATIONS:

2015-001 The County Clerk Did Not Present An Annual Settlement To The Fiscal Court And Did Not Pay Excess Fees In A Timely Manner

The county clerk did not present an annual settlement of excess fees to the fiscal court and did not pay excess fees in a timely manner. Furthermore, the clerk's fourth quarterly report submitted to the Department for Local Government was not accurate. The clerk failed to follow applicable statutes that require county clerks to present an annual settlement and excess fees to the fiscal court. As a result, the clerk was not in compliance with KRS 64.152.

KRS 64.152(1) states, in part, ". . . the county clerk shall provide to the fiscal court by March 15 of each year a complete statement for the preceding calendar year of all funds received by his office in an official capacity or for official services, and of all expenditures of his office. . . ." Also, KRS 64.152(2) states, in part, "[a]t the time of filing the statement required by subsection (1) of this section, the clerk shall pay to the fiscal court any income of his office, including income from investments, which exceeds the sum of his maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants."

We recommend the Bell County Clerk ensure compliance with KRS 64.152 by presenting an annual settlement and paying excess fees to the fiscal court by March 15.

County Clerk's Response: Our 4th quarter report was submitted to Department for Local Government before proper due date. We submitted 2015 excess fees to fiscal court June 14, 2016. We were not aware the annual settlement and excess fees had to be submitted to fiscal court by March 15th. We will submit these to Fiscal Court in timely manner in the future.

2015-002 The County Clerk Spent Fee Receipts On Disallowed Disbursements

During calendar year 2015, the county clerk purchased advertisements in local school sports programs totaling \$175. These advertisements were primarily personal in nature. These disbursements occurred due to a lack of understanding by the clerk of what disbursements are allowable from the clerk's official fee account. As a result, excess fees due and paid to the fiscal court were reduced by \$175.

In Funk v. Milliken, 317 S.W. 2d 499 (Ky. 1958), Kentucky's highest court ruled that county fee officials' disbursements of public funds will be allowed only if they are necessary, adequately documented, reasonable in amount, beneficial to the public, and not primarily personal in nature. We recommend the Bell County Clerk reimburse the 2015 fee account \$175, which will then be due to the fiscal court as additional excess fees.

County Clerk's Response: I, Debbie Gambrel, have reimbursed the 2015 clerk's office fee account \$175.00 from my personal checking account for disallowed office advertisements supporting local schools, boosters and local events (KMLF).

