

WHITLEY COUNTY FISCAL COURT

Publication of the Fiscal Year Audit for 2022 As Required by Kentucky Revised Statues

A copy of the complete audit report of Whitley County Fiscal Court for the year ending June 30, 2022, including financial statements and supplemental information, is on file at the Whitley County courthouse and is available for public inspection during normal business hours. Any citizen may obtain from the Whitley County courthouse a copy of the complete audit report, including financial statements and supplemental information, for his personal use. Citizens requesting a personal copy of Whitley County's audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page. Copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the Whitley County courthouse located at 200 Main Street, Williamsburg, KY 40769.

WHITLEY COUNTY BUDGETARY COMPARISON SCHEDULES												
Supplementary Information - Regulatory Basis For The Year Ended June 30, 2022												
	GENERAL FUND				ROAD FUND				JAIL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts, Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final			Original	Final		
RECEIPTS												
Taxes	\$ 1,417,000	\$ 1,529,227	\$ 1,700,203	\$ 170,976	\$	\$	\$	\$	\$	\$	\$	\$
In Lieu Tax Payments	110,500	110,500	115,128	4,628	75,000	75,000	74,425	(575)				
Excess Fees	78,700	532,590	546,591	14,001								
Licenses and Permits	92,025	92,025	90,891	(1,134)								
Intergovernmental	455,803	455,803	322,818	(132,985)	1,788,372	2,187,319	1,847,865	(339,454)	1,339,000	1,387,036	1,238,749	(148,287)
Charges for Services									63,100	68,115	84,114	15,999
Miscellaneous	4,350	897,607	98,426	(799,181)	2,100	61,084	3,762	(57,322)	62,000	220,600	61,877	(158,723)
Interest	4,000	4,000	4,353	353	5,500	5,500	2,732	(2,768)	1,000	1,000	473	(527)
Total Receipts	2,162,378	3,621,752	2,878,410	(743,342)	1,870,972	2,328,903	1,928,784	(400,119)	1,465,100	1,676,751	1,385,213	(291,538)
DISBURSEMENTS												
General Government	1,928,670	3,008,862	2,876,396	132,466	1,500	43,625	40,996	2,629		72,100	70,555	1,545
Protection to Persons and Property	165,378	183,906	125,961	57,945					1,877,960	2,067,995	2,002,271	65,724
General Health and Sanitation	104,600	126,019	120,622	5,397								
Social Services	7,600	8,600	7,000	1,600								
Recreation and Culture												
Roads					1,401,713	2,210,215	2,064,616	145,599				
Debt Service	465,810	465,810	2,809	463,001	68,121	68,121	68,120	1	541,775	541,775	532,275	9,500
Administration	951,219	1,538,256	834,800	703,456	594,244	530,930	513,492	17,438	653,400	655,213	594,585	60,628
Total Disbursements	3,623,277	5,331,453	3,967,588	1,363,865	2,065,578	2,852,891	2,687,224	165,667	3,073,135	3,337,083	3,199,686	137,397
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(1,460,899)	(1,709,701)	(1,089,178)	620,523	(194,606)	(523,988)	(758,440)	(234,452)	(1,608,035)	(1,660,332)	(1,814,473)	(154,141)
Other Adjustments to Cash (Uses)												
Transfers From Other Funds	6,184,850	6,748,590	6,168,878	(579,712)	544,606	544,606	637,233	92,627	1,703,035	1,703,035	1,819,129	116,094
Transfers To Other Funds	(5,518,951)	(5,518,951)	(4,547,842)	971,109	(400,000)	(400,000)		400,000	(100,000)	(100,000)		100,000
Financing Obligation Proceeds	450,000	450,000		(450,000)								
Total Other Adjustments to Cash (Uses)	1,115,899	1,679,639	1,621,036	(58,603)	144,606	144,606	637,233	492,627	1,603,035	1,603,035	1,819,129	216,094
Net Change in Fund Balance	(345,000)	(30,062)	531,858	561,920	(50,000)	(379,382)	(121,207)	258,175	(5,000)	(57,297)	4,656	61,953
Fund Balance - Beginning	345,000	821,653	821,653		50,000	229,382	230,461	1,079	5,000	57,297	57,975	678
Fund Balance - Ending	\$ 0	\$ 791,591	\$ 1,353,511	\$ 561,920	\$ 0	\$ (150,000)	\$ 109,254	\$ 259,254	\$ 0	\$ 0	\$ 62,631	\$ 62,631

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND												
	911 FUND				AMBULANCE FUND							
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts, Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final			Original	Final		
RECEIPTS												
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 455,000	455,000	448,397	(6,603)	\$ 0	\$ 0	\$ 0	\$ 0
In Lieu Tax Payments												
Excess Fees												
Licenses and Permits												
Intergovernmental	140,100	165,689	531,538	365,849	232,100	232,100	250,875	18,775	10,000	10,000	3,585	(6,415)
Charges for Services									2,100,300	2,104,450	2,629,349	524,899
Miscellaneous					2,000	42,758	8,650	(34,108)	2,000	101,842	15,341	(86,501)
Interest	750	750	1,462	712	4,000	4,000	1,785	(2,215)	4,000	4,000	2,747	(1,253)
Total Receipts	140,850	166,439	533,000	366,561	693,100	733,858	709,707	(24,151)	2,116,300	2,220,292	2,651,022	430,730
DISBURSEMENTS												
General Government	7,200	288,600	268,015	20,585		30,500	28,077	2,423		65,900	65,802	98
Protection to Persons and Property					488,300	534,929	487,991	46,938	1,565,050	1,936,653	1,870,772	65,881
Recreation and Culture	60,000	60,000	60,000									
General Health and Sanitation												
Roads	33,000	144,015	144,015									
Debt Service												
Administration	4,900	42,669		42,669	304,800	694,372	182,138	512,234	651,250	710,630	593,814	116,816
Total Disbursements	105,100	535,284	472,030	63,254	793,100	1,259,801	698,206	561,595	2,216,300	2,713,183	2,530,388	182,795
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	35,750	(368,845)	60,970	429,815	(100,000)	(525,943)	11,501	537,444	(100,000)	(492,891)	120,634	613,525
Other Adjustments to Cash (Uses)												
Financing Obligation Proceeds												
Transfers From Other Funds	350,000	350,000	281,400	(68,600)	100,000	100,000	59,299	(40,701)	400,000	400,000	146,635	(253,365)
Transfers To Other Funds	(395,750)	(395,750)	(281,400)	114,350	(100,000)	(100,000)		100,000	(600,000)	(600,000)	(400,000)	200,000
Total Other Adjustments to Cash (Uses)	(45,750)	(45,750)		45,750			59,299	59,299	(200,000)	(200,000)	(253,365)	(53,365)
Net Change in Fund Balance	(10,000)	(414,595)	60,970	475,565	(100,000)	(525,943)	70,800	596,743	(300,000)	(692,891)	(132,731)	560,160
Fund Balance - Beginning	10,000	133,195	133,195		100,000	525,943	525,944	1	300,000	842,891	842,892	1
Fund Balance - Ending	\$ 0	\$ (281,400)	\$ 194,165	\$ 475,565	\$ 0	\$ 0	\$ 596,744	\$ 596,744	\$ 0	\$ 150,000	\$ 710,161	\$ 560,161

FORESTRY FUND												
	OCCUPATIONAL TAX FUND				FEDERAL GRANTS FUND							
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts, Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final			Original	Final		
RECEIPTS												
Taxes	\$ 4,600	\$ 4,600	\$ 3,372	\$ (1,228)	\$ 5,075,000	\$ 6,140,640	\$ 6,347,745	\$ 207,105	\$	\$	\$	\$
In Lieu Tax Payments												
Excess Fees												
Licenses and Permits												
Intergovernmental									100	3,752,584	3,582,624	(169,960)
Charges for Services												
Miscellaneous	250	250	56	(194)	1,000	6,730		(6,730)				
Interest	100	100	20	(80)	9,500	9,500	3,251	(6,249)				
Total Receipts	4,950	4,950	3,448	(1,502)	5,085,500	6,156,870	6,350,996	194,126	100	3,752,584	3,582,624	(169,960)
DISBURSEMENTS												
General Government					119,800	130,600	116,434	14,166		3,521,929	376,485	3,145,444
Protection to Persons and Property	4,000	4,000	3,481	519								
General Health and Sanitation												
Roads									373,957	1,027,314	1,011,324	15,990
Debt Service												
Capital Projects												
Administration	5,950	5,956		5,956	2,755,900	3,533,789	3,193,250	340,539	100	8,120		8,120
Total Disbursements	9,950	9,956	3,481	6,475	2,875,700	3,664,389	3,309,684	354,705	374,057	4,557,363	1,387,809	3,169,554
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(5,000)	(5,006)	(33)	4,973	2,209,800	2,492,481	3,041,312	548,831	(373,957)	(804,779)	2,194,815	2,999,594
Other Adjustments to Cash (Uses)												
Transfers From Other Funds							10,772	10,772	450,000	450,000	274,831	(175,169)
Transfers To Other Funds					(2,284,800)	(2,848,540)	(2,848,540)		(450,050)	(450,050)	(3,127,351)	(2,677,301)
Transfer In From Line of Credit												
Total Other Adjustments to Cash (Uses)					(2,284,800)	(2,848,540)	(2,837,768)	10,772	(50)	(50)	(2,852,520)	(2,852,470)
Net Change in Fund Balance	(5,000)	(5,006)	(33)	4,973	(75,000)	(356,059)	203,544	559,603	(374,007)	(804,829)	(657,705)	147,124
Fund Balance - Beginning	5,000	5,006	5,007	1	75,000	356,059	356,059		374,007	744,829	744,830	1
Fund Balance - Ending	\$ 0	\$ 0	\$ 4,974	\$ 4,974	\$ 0	\$ 0	\$ 559,603	\$ 559,603	\$ 0	\$ (60,000)	\$ 87,125	\$ 147,125

WHITLEY COUNTY OFFICIALS For The Year Ended June 30, 2022	<u>Independent Auditor's Report</u>	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.
<u>Fiscal Court Members:</u> Pat White, Jr., County Judge/Executive Scotty Harrison, Magistrate Mondo Cima, Magistrate Michael Jarboe, Magistrate Raleigh Meaders, Magistrate	<u>Report on the Financial Statement</u> We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Whitley County Fiscal Court, for the year ended June 30, 2022, and the related notes to the financial statement which collectively comprise the Whitley County Fiscal Court's financial statement as listed in the table of contents.	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.
<u>Other Elected Officials:</u> Robert Hammons, County Attorney Jason Wilson, Jailer Carolyn Willis, County Clerk Gary Barton, Circuit Court Clerk William Elliotte, Sheriff Ronnie Moses, Property Valuation Administrator Andy J. Croley, Coroner	<u>Management's Responsibility for the Financial Statement</u> Management is responsible for the preparation and fair presentation of this 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.	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
<u>Appointed Personnel:</u> Nicholas Simpson County, Treasurer		<u>Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles</u> As described in Note 1 of the financial statement, the financial state-