

Whitley County Fiscal Court Fiscal Year Audit for 2022

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SANITATION FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 200	\$ 61,099	\$ 60,999	\$ (100)
Charges for Services	410,080	437,103	520,832	83,729
Miscellaneous	1,000	17,900	124,833	106,933
Interest	1,000	1,000	933	(67)
Total Receipts	412,280	517,102	707,597	190,495
DISBURSEMENTS				
General Government		14,000	12,901	1,099
General Health and Sanitation	461,460	1,039,137	871,954	167,183
Debt Service	43,300	43,300	43,238	62
Administration	119,580	216,520	136,238	80,282
Total Disbursements	624,340	1,312,957	1,064,331	248,626
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	(212,060)	(795,855)	(356,734)	439,121
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	517,060	517,060	395,620	(121,440)
Transfers To Other Funds	(400,000)	(400,000)		400,000
Financing Obligation Proceeds		123,756		(123,756)
Total Other Adjustments to Cash (Uses)	117,060	240,816	395,620	154,804
Net Change in Fund Balance	(95,000)	(555,039)	38,886	593,925
Fund Balance - Beginning	95,000	105,039	105,039	
Fund Balance - Ending	\$ 0	\$ (450,000)	\$ 143,925	\$ 593,925
TOURISM TAX FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 55,000	\$ 55,000	\$ 59,235	\$ 4,235
Interest	150	150	20	(130)
Total Receipts	55,150	55,150	59,255	4,105
DISBURSEMENTS				
Recreation and Culture	55,000	61,741	54,193	7,548
Administration	650	650		650
Total Disbursements	55,650	62,391	54,193	8,198
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	(500)	(7,241)	5,062	12,303
Net Change in Fund Balance	(500)	(7,241)	5,062	12,303
Fund Balance - Beginning	500	7,241	7,242	1
Fund Balance - Ending	\$ 0	\$ 0	\$ 12,304	\$ 12,304
CLERK STORAGE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 0	\$ 0	\$ 50	\$ 50
Total Receipts	0	0	50	50
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)			50	50
Net Change in Fund Balance			59,349	59,349
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 59,349	\$ 59,349
RESERVE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 0	\$ 0	\$ 230	\$ 230
Total Receipts			230	230
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)			230	230
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	1,500,000	1,500,000	1,500,000	
Transfers To Other Funds	1,500,000	(1,500,000)		(1,500,000)
Total Other Adjustments to Cash (Uses)	3,000,000		1,500,000	(1,500,000)
Net Change in Fund Balance	3,000,000		1,500,230	1,500,230
Fund Balance - Beginning				
Fund Balance - Ending	\$ 3,000,000	\$ 0	\$ 1,500,230	\$ 1,500,230

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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 the Whitley County Fiscal Court as of June 30, 2022, 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 fund balances of the Whitley County Fiscal Court as of June 30, 2022, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the Department for Local Government described in Note 1.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Whitley County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards (supplementary information), as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Schedule of Capital Assets (other information) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

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

The Schedule of Capital Assets has not been subjected to the auditing procedures applied in the audit of the basic financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2025 on our consideration of the Whitley 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 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 Whitley County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,
Tammy R. Patrick, CPA
Patrick & Associates, LLC
August 11, 2025

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SANITATION FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 200	\$ 52,190	\$ 52,090	\$ (100)
Charges for Services	570,100	803,446	849,368	45,922
Miscellaneous	2,000	105,334	85,861	(19,473)
Interest	1,000	1,017	1,322	305
Total Receipts	573,300	961,987	988,641	26,654
DISBURSEMENTS				
General Government	20,000	25,435	25,433	2
General Health and Sanitation	826,910	1,120,668	1,048,936	71,732
Debt Service	43,210	43,210	43,194	16
Administration	217,100	450,519	189,179	261,340
Total Disbursements	1,107,220	1,639,832	1,306,742	333,090
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(533,920)	(677,845)	(318,101)	359,744
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	633,920	633,920	303,001	(330,919)
Transfers To Other Funds	(200,000)	(200,000)		200,000
Financing Obligation Proceeds				
Total Other Adjustments to Cash (Uses)	433,920	433,920	303,001	(130,919)
Net Change in Fund Balance	(100,000)	(243,925)	(15,100)	228,825
Fund Balance - Beginning	100,000	143,925	143,925	
Fund Balance - Ending	\$ 0	\$ (100,000)	\$ 128,825	\$ 228,825
RESERVE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 1,000	\$ 1,000	\$ 0	\$ (1,000)
Interest		2,505	17,252	14,747
Total Receipts	1,000	3,505	17,252	13,747
DISBURSEMENTS				
Administration	1,000	3,735		3,735
Total Disbursements	1,000	3,735		3,735
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
		(230)	17,252	17,482
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			1,799,160	1,799,160
Transfers To Other Funds	(1,000,000)	(1,500,000)		1,500,000
Total Other Adjustments to Cash (Uses)	(1,000,000)	(1,500,000)	1,799,160	3,299,160
Net Change in Fund Balance	(1,000,000)	(1,500,230)	1,816,412	3,316,642
Fund Balance - Beginning	1,000,000	1,500,230	1,500,230	
Fund Balance - Ending	\$ 0	\$ 0	\$ 3,316,642	\$ 3,316,642
TOURISM TAX FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 60,000	\$ 69,765	\$ 78,335	\$ 8,570
Interest	150	150	41	(109)
Total Receipts	60,150	69,915	78,376	8,461
DISBURSEMENTS				
Recreation and Culture	60,000	79,363	79,358	5
Administration	650	2,856		2,856
Total Disbursements	60,650	82,219	79,358	2,861
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(500)	(12,304)	(982)	11,322
Net Change in Fund Balance	(500)	(12,304)	(982)	11,322
Fund Balance - Beginning	500	12,304	12,304	
Fund Balance - Ending	\$ 0	\$ 0	\$ 11,322	\$ 11,322
CLERK STORAGE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 70,000	\$ 70,000	\$ 43,630	\$ (26,370)
Interest		95	144	49
Total Receipts	70,000	70,095	43,774	(26,321)
DISBURSEMENTS				
General Government	69,950	70,000	16,320	53,680
Administration	50	145		145
Total Disbursements	70,000	70,145	16,320	53,825
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
		(50)	27,454	27,504
Net Change in Fund Balance		(50)	27,454	27,504
Fund Balance - Beginning		50	50	
Fund Balance - Ending	\$ 0	\$ 0	\$ 27,504	\$ 27,504
OPIOID SETTLEMENT FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous		729,649	729,649	
Interest		6,533	11,138	4,605
Total Receipts		736,182	740,787	4,605
DISBURSEMENTS				
Protection to Persons and Property		100		100
General Health and Sanitation		200		200
Social Services		100		100
Capital Projects		100		100
Administration		735,682		735,682
Total Disbursements		736,182		736,182
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
			740,787	740,787
Net Change in Fund Balance			740,787	740,787
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 740,787	\$ 740,787

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