

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

**For The Year Ended
June 30, 2021**



**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

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

Independent Auditor's Report

Report on the Financial Statement

We were engaged to audit the financial activity contained in the Fourth Quarter Financial Statement, which collectively comprises the financial statement of the Breathitt County Fiscal Court, for the year ended June 30, 2021.

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 Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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 Fiscal Court Audits* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

During the audit, significant risks were identified, including failure to maintain sufficient supporting documentation and accounting records, not having segregation of duties, and management override of controls. Due to the risks identified, we were unable to perform sufficient audit procedures to overcome the risk of material misstatement. Therefore, we cannot issue an opinion on the Breathitt County Fiscal Court's financial statement or give reasonable assurance the financial statement is free from material error or fraud.



To the People of Kentucky
The Honorable Andy Beshear, Governor
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Members of the Breathitt County Fiscal Court

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statement.

Other Matters

We were engaged for the purpose of forming an opinion on the financial activity contained in the Fourth Quarter Financial Report, which comprises the financial statement of the Breathitt County Fiscal Court. The Schedule of Expenditures of Federal Awards 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) is presented for purposes of additional analysis and is not a required part of the financial statement; however, it is 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 Schedule of Expenditures of Federal Awards is the responsibility of management. Because of the significance of matters described in the Basis for Disclaimer of Opinion paragraph and our inability to rely on underlying financial records, it is inappropriate, and we do not express an opinion on the supplementary information referred to above.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2023, on our consideration of the Breathitt 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 Breathitt 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 Questioned Costs included herein, which discusses the following report finding:

2021-001 The Breathitt County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts
Frankfort, KY

September 26, 2023

BREATHITT COUNTY OFFICIALS**For The Year Ended June 30, 2021****Fiscal Court Members:**

Jeff Noble	County Judge/Executive
Donnie Bush	Magistrate
Roy Darrell Herald	Magistrate
Ray Moore	Magistrate
Ellis Tichenor	Magistrate

Other Elected Officials:

Brendon Miller	County Attorney
Joel W. Gross	Jailer
Mary R. Curtis	County Clerk
James E. Turner II	Circuit Court Clerk
John Hollan	Sheriff
Ervine Allen	Property Valuation Administrator
Hargis Epperson	Coroner

Appointed Personnel:

Matthew Hudson	County Treasurer
Bridgette Fugate	Occupational Tax Collector

**BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT**

For The Year Ended June 30, 2021

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021

FINANCIAL STATEMENT & RECONCILIATION

Breathitt County Fiscal Court

For the Quarter/Fiscal Year Ending: June 30th 2021

Financial Statement

Fund	General	Road	Jail	LGFA	Federal Grants	Solid Waste	LGED	ABC	Elkview AML	S/W Collections	Elkview AML II	Total
Cash Balance - 06/01/21	\$429,359.30	\$801,094.35	\$13,620.13	\$6,204.27	\$528,059.07	\$11,477.22	\$20,305.64	\$45,360.24	\$0.00	\$0.00	\$0.00	\$1,855,480.22
Receipts	\$2,359,825.81	\$1,690,842.24	\$478,601.59	\$219,972.19	\$711,530.40	\$128,920.44	\$164,158.00	\$19,507.44	\$345,645.07	\$1,751.51	\$67,633.62	\$6,188,388.31
Disbursements	\$2,123,931.85	\$2,279,234.25	\$467,591.14	\$223,009.95	\$447,505.86	\$121,987.42	\$164,158.00	\$33,830.00	\$307,398.93	\$1,595.83	\$67,633.62	\$6,237,876.85
Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash Balance	\$665,253.26	\$212,702.34	\$24,630.58	\$3,166.51	\$792,083.61	\$18,410.24	\$20,305.64	\$31,037.68	\$38,246.14	\$155.68	\$0.00	\$1,805,991.68
Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Cash Balance - 06/30/21	\$665,253.26	\$212,702.34	\$24,630.58	\$3,166.51	\$792,083.61	\$18,410.24	\$20,305.64	\$31,037.68	\$38,246.14	\$155.68	\$0.00	\$1,805,991.68

Reconciliation

Fund	General	Road	Jail	LGFA	Federal Grants	Solid Waste	LGED	ABC	Elkview AML	S/W Collections	Elkview AML II	Total
Bank Balance	\$716,641.82	\$236,831.02	\$67,900.27	\$13,477.88	\$792,083.61	\$19,734.35	\$20,886.72	\$31,037.68	\$38,246.14	\$155.68	\$0.00	\$1,936,995.17
Deposits in Transit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Outstanding Checks	\$51,388.56	\$24,128.68	\$43,269.69	\$10,311.37	\$0.00	\$1,324.11	\$581.08	\$0.00	\$0.00	\$0.00	\$0.00	\$131,003.49
Miscellaneous Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash Balance	\$665,253.26	\$212,702.34	\$24,630.58	\$3,166.51	\$792,083.61	\$18,410.24	\$20,305.64	\$31,037.68	\$38,246.14	\$155.68	\$0.00	\$1,805,991.68

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


 Matthew Hudson
 Breathitt County Treasurer

Date 7/7/2021

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Breathitt County Fiscal Court
Financial Statement
Cash Receipts Report

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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 Property Taxes	\$450,000.00	\$0.00	\$481,020.56	\$481,020.56	\$(31,020.56)	106.89%
01-4102-000	Personal Property Tax	\$3,750.00	\$0.00	\$11,075.88	\$11,075.88	\$(7,325.88)	295.36%
01-4103-000	Motor Vehicle Tax	\$71,000.00	\$0.00	\$83,620.41	\$83,620.41	\$(12,620.41)	117.78%
01-4104-000	Delinquent Property Tax	\$35,000.00	\$0.00	\$40,420.93	\$40,420.93	\$(5,420.93)	115.49%
01-4107-000	Unmined Coal	\$2,500.00	\$0.00	\$3,299.80	\$3,299.80	\$(799.80)	131.99%
01-4130-000	Bank Franchise	\$30,000.00	\$0.00	\$37,596.31	\$37,596.31	\$(7,596.31)	125.32%
01-4131-000	Franchise Corporation Tax	\$115,000.00	\$0.00	\$75,023.04	\$75,023.04	\$39,976.96	65.24%
01-4134-000	Occupational Tax	\$1,000,000.00	\$0.00	\$976,606.27	\$976,606.27	\$23,393.73	97.66%
01-4135-000	Deed Transfer Tax	\$13,500.00	\$0.00	\$11,928.83	\$11,928.83	\$1,571.17	88.36%
01-4140-000	Telephone 911 Fees	\$60,000.00	\$0.00	\$52,442.24	\$52,442.24	\$7,557.76	87.40%
01-4301-000	Excess Fees - County Attorney	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4302-000	Excess Fees - County Clerk	\$60,000.00	\$0.00	\$4,366.23	\$4,366.23	\$55,633.77	7.28%
01-4304-000	Excess Fees - County Sheriff	\$10,000.00	\$0.00	\$3,623.30	\$3,623.30	\$6,376.70	36.23%
01-4417-000	Cable Franchise Fee	\$15,500.00	\$0.00	\$17,682.29	\$17,682.29	\$(2,182.29)	114.08%
01-4510-000	State Grants	\$0.00	\$455,003.00	\$505,003.00	\$505,003.00	\$(50,000.00)	110.99%
01-4520-000	Election Expense Reimbursement	\$8,400.00	\$0.00	\$11,810.00	\$11,810.00	\$(3,410.00)	140.60%
01-4522-000	Legal Process Tax	\$200.00	\$0.00	\$40.25	\$40.25	\$159.75	20.13%
01-4526-000	Strip Mine Permits	\$5,000.00	\$0.00	\$2,308.33	\$2,308.33	\$2,691.67	46.17%
01-4532-000	AOC Space Rental	\$225,000.00	\$0.00	\$259,149.77	\$259,149.77	\$(34,149.77)	115.18%
01-4541-000	DFS Reimbursement	\$15,000.00	\$0.00	\$3,842.80	\$3,842.80	\$11,157.20	25.62%
01-4643-000	Postage Reimbursement	\$7,500.00	\$0.00	\$9,600.90	\$9,600.90	\$(2,100.90)	128.01%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Fund: General							
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4704-000	Surplus Property Sale	\$10,000.00	\$0.00	\$9,900.00	\$9,900.00	\$100.00	99.00%
01-4711-000	Property Rental	\$125,000.00	\$0.00	\$118,516.87	\$118,516.87	\$6,483.13	94.81%
01-4731-000	Miscellaneous	\$1,000.00	\$0.00	\$2,821.41	\$2,821.41	\$(1,821.41)	282.14%
01-4733-000	Insurance Reimbursement	\$55,000.00	\$0.00	\$41,227.20	\$41,227.20	\$13,772.80	74.96%
01-4801-000	Interest Earned	\$750.00	\$0.00	\$434.35	\$434.35	\$315.65	57.91%
01-4901-000	Prior Year Carry Over	\$327,000.00	\$102,359.30	\$429,359.30	\$429,359.30	\$0.00	100.00%
01-4909-000	Transfer Out	(\$800,500.00)	(\$73,840.19)	(\$622,500.00)	(\$622,500.00)	\$(251,840.19)	71.20%
01-4910-000	Transfer In	\$233,900.00	\$0.00	\$218,536.88	\$218,536.88	\$15,363.12	93.43%
	Subtotal	\$2,079,500.00	\$483,522.11	\$2,788,757.15	\$2,788,757.15	\$(225,735.04)	108.81%
01-4903-000	Prior Year Adjustments	\$0.00	\$0.00	\$427.96	\$427.96	\$(427.96)	-
	Subtotal	\$0.00	\$0.00	\$427.96	\$427.96	\$(427.96)	-
	Total Receipts	\$2,079,500.00	\$483,522.11	\$2,789,185.11	\$2,789,185.11	\$(226,163.00)	108.82%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
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Breathitt County Fiscal Court								
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Fund: Road								
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd	
02-4510-000	State Grant-Litter Abatement	\$28,500.00	\$0.00	\$29,921.53	\$29,921.53	\$(1,421.53)	104.99%	
02-4513-000	Emergency CRA	\$34,523.07	\$0.00	\$70,241.29	\$70,241.29	\$(35,718.22)	203.46%	
02-4514-000	Grant Transportation Cab'l Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
02-4515-000	Energy Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
02-4516-000	Truck License	\$233,900.00	\$0.00	\$218,536.88	\$218,536.88	\$15,363.12	93.43%	
02-4517-000	Drivers License Refund	\$1,250.00	\$0.00	\$0.00	\$0.00	\$1,250.00	0.00%	
02-4518-000	County Road Aid	\$1,116,245.00	\$0.00	\$1,167,547.75	\$1,167,547.75	\$(51,302.75)	104.60%	
02-4704-000	Surplus Sales	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%	
02-4711-000	KACo Lease-Mack Trucks	\$261,000.00	\$8,150.00	\$269,150.00	\$269,150.00	\$0.00	100.00%	
02-4731-000	Miscellaneous	\$1,000.00	\$9,466.00	\$22,697.84	\$22,697.84	\$(12,231.84)	216.87%	
02-4801-000	Interest Earned	\$1,800.00	\$0.00	\$580.61	\$580.61	\$1,219.39	32.26%	
02-4901-000	Prior Year Carryover	\$500,000.00	\$31,944.35	\$531,944.35	\$531,944.35	\$0.00	100.00%	
02-4903-000	Adjust Prior Year Surplus	\$0.00	\$1,411.20	\$1,411.20	\$1,411.20	\$0.00	100.00%	
02-4909-000	Transfer Out	(\$233,900.00)	\$0.00	(\$218,536.88)	(\$218,536.88)	\$(15,363.12)	93.43%	
02-4910-000	Transfer In	\$0.00	\$179,438.21	\$105,598.02	\$105,598.02	\$73,840.19	58.85%	
02-4912-000	Lease Proceeds (Mack Truck)	\$300,000.00	\$0.00	\$292,844.00	\$292,844.00	\$7,156.00	97.61%	
	Subtotal	\$2,254,318.07	\$230,409.76	\$2,491,936.59	\$2,491,936.59	\$(7,208.76)	100.29%	
	Total Receipts	\$2,254,318.07	\$230,409.76	\$2,491,936.59	\$2,491,936.59	\$(7,208.76)	100.29%	

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Fund: Jail							
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
03-4533-000	State Jail Allotment	\$82,000.00	\$0.00	\$88,345.99	\$88,345.99	\$(6,345.99)	107.74%
03-4534-000	State Jail Medical Payments	\$8,000.00	\$0.00	\$4,968.14	\$4,968.14	\$3,031.86	62.10%
03-4535-000	Court Costs	\$1,250.00	\$0.00	\$1,367.91	\$1,367.91	\$(117.91)	109.43%
03-4538-000	DUI Fees	\$2,000.00	\$0.00	\$1,580.11	\$1,580.11	\$419.89	79.01%
03-4567-000	Court Cost Supplement	\$18,000.00	\$0.00	\$15,914.72	\$15,914.72	\$2,085.28	88.42%
03-4634-000	Prisoner Reimbursement Transport	\$24,000.00	\$0.00	\$11,104.74	\$11,104.74	\$12,895.26	46.27%
03-4731-000	Miscellaneous	\$1,000.00	\$0.00	\$297.50	\$297.50	\$702.50	29.75%
03-4801-000	Interest Earned	\$100.00	\$0.00	\$22.48	\$22.48	\$77.52	22.48%
03-4901-000	Prior Year Carryover	\$10,000.00	\$3,620.13	\$13,620.13	\$13,620.13	\$0.00	100.00%
03-4909-000	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4910-000	Transfer In	\$585,500.00	\$0.00	\$355,000.00	\$355,000.00	\$230,500.00	60.63%
	Subtotal	\$731,850.00	\$3,620.13	\$492,221.72	\$492,221.72	\$243,248.41	66.93%
	Total Receipts	\$731,850.00	\$3,620.13	\$492,221.72	\$492,221.72	\$243,248.41	66.93%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
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Fund: LGEA								
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd	
04-4510-000	State Grant	\$10,000.00	\$0.00	\$12,500.00	\$12,500.00	\$(2,500.00)	125.00%	
04-4527-000	Coal Production	\$19,000.00	\$0.00	\$9,202.55	\$9,202.55	\$9,797.45	48.43%	
04-4529-000	Mineral Severance Tax	\$6,500.00	\$0.00	\$8,035.47	\$8,035.47	\$(1,535.47)	123.62%	
04-4731-000	Miscellaneous	\$1,000.00	\$0.00	\$10,000.00	\$10,000.00	\$(9,000.00)	1,000.00%	
04-4801-000	Interest Earned	\$100.00	\$0.00	\$8.65	\$8.65	\$91.35	8.65%	
04-4901-000	Prior Year Carryover	\$5,000.00	\$1,204.27	\$6,204.27	\$6,204.27	\$0.00	100.00%	
04-4909-000	Transfer Out	\$0.00	\$(2,760.77)	\$(2,760.77)	\$(2,760.77)	\$0.00	100.00%	
04-4910-000	Transfer In	\$200,000.00	\$0.00	\$182,500.00	\$182,500.00	\$17,500.00	91.25%	
	Subtotal	\$241,600.00	\$(1,556.50)	\$225,690.17	\$225,690.17	\$14,353.33	94.02%	
04-4903-000	Prior Year Adjustments	\$0.00	\$0.00	\$486.29	\$486.29	\$(486.29)	-	
	Subtotal	\$0.00	\$0.00	\$486.29	\$486.29	\$(486.29)	-	
	Total Receipts	\$241,600.00	\$(1,556.50)	\$226,176.46	\$226,176.46	\$13,867.04	94.22%	

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court
Financial Statement

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Cash Receipts Report

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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	Panbowl Boat Dock/Fishing Pier - Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-000	USDA Community Facilities Grants	\$0.00	\$118,719.06	\$118,700.00	\$118,700.00	\$19.06	99.98%
07-4504-001	CDBG Grant	\$0.00	\$500,000.00	\$327,000.00	\$327,000.00	\$173,000.00	65.40%
07-4542-000	FEMA Disaster	\$0.00	\$0.00	\$71,122.07	\$71,122.07	\$(71,122.07)	-
07-4542-011	FEMA DR 4428, PW # 454	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-012	FEMA DR 4428, PW # 492	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-013	FEMA DR 4428, PW # 493	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-014	FEMA DR 4428, PW # 495	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-015	FEMA DR 4428, PW # 575	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-016	FEMA DR 4428, PW # 616	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-017	FEMA DR 4428, PW # 674	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4542-020	FEMA DR 4358	\$0.00	\$102,837.25	\$297,545.58	\$297,545.58	\$(194,708.33)	289.34%
07-4901-000	Prior Year Carryover	\$500,000.00	\$28,059.07	\$528,059.07	\$528,059.07	\$0.00	100.00%
07-4909-000	Transfer Out	\$0.00	(\$102,837.25)	(\$102,837.25)	(\$102,837.25)	\$0.00	100.00%
07-4910-000	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$500,000.00	\$646,778.13	\$1,239,589.47	\$1,239,589.47	\$(92,811.34)	108.09%
	Total Receipts	\$500,000.00	\$646,778.13	\$1,239,589.47	\$1,239,589.47	\$(92,811.34)	108.09%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Breathitt County Fiscal Court								
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Fund: Solid Waste								
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd	
13-4510-000	State Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
13-4602-000	Solid Waste Fees	\$50,000.00	\$0.00	\$36,216.89	\$36,216.89	\$13,783.11	72.43%	
13-4713-000	Recycling Receipts	\$12,000.00	\$0.00	\$2,035.00	\$2,035.00	\$9,965.00	16.96%	
13-4731-000	Miscellaneous	\$500.00	\$0.00	\$5,657.92	\$5,657.92	\$(5,157.92)	1,131.58%	
13-4801-000	Interest Earned	\$160.00	\$0.00	\$10.63	\$10.63	\$149.37	6.64%	
13-4901-000	Prior Year Carryover	\$15,000.00	(\$3,522.78)	\$11,477.22	\$11,477.22	\$0.00	100.00%	
13-4909-000	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
13-4910-000	Transfer In	\$15,000.00	\$20,000.00	\$85,000.00	\$85,000.00	\$(50,000.00)	242.86%	
	Subtotal	\$92,660.00	\$16,477.22	\$140,397.66	\$140,397.66	\$(31,260.44)	128.64%	
	Total Receipts	\$92,660.00	\$16,477.22	\$140,397.66	\$140,397.66	\$(31,260.44)	128.64%	

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court							
Financial Statement							
Cash Receipts Report							
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Fund: LGED							
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
31-4508-000	Coal Severance Projects	\$105,000.00	\$59,158.00	\$164,158.00	\$164,158.00	\$0.00	100.00%
31-4901-000	Prior Year Carryover	\$44,681.09	(\$24,375.45)	\$20,305.64	\$20,305.64	\$0.00	100.00%
31-4909-000	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
31-4910-000	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$149,681.09	\$34,782.55	\$184,463.64	\$184,463.64	\$0.00	100.00%
	Total Receipts	\$149,681.09	\$34,782.55	\$184,463.64	\$184,463.64	\$0.00	100.00%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court
Financial Statement
Cash Receipts Report

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Fund: Alcohol Beverage Control

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To-Date	Under (Over)	Percent Recvd
75-4402-000	ABC Administrator	\$15,000.00	\$0.00	\$19,481.87	\$19,481.87	\$(4,481.87)	129.88%
75-4801-000	Interest Earned	\$50.00	\$0.00	\$25.57	\$25.57	\$24.43	51.14%
75-4901-000	Prior Year Carryover	\$42,250.00	\$3,110.24	\$45,360.24	\$45,360.24	\$0.00	100.00%
75-4909-000	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-4910-000	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$57,300.00	\$3,110.24	\$64,867.68	\$64,867.68	\$(4,457.44)	107.38%
	Total Receipts	\$57,300.00	\$3,110.24	\$64,867.68	\$64,867.68	\$(4,457.44)	107.38%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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		Breathitt County Fiscal Court					
		Financial Statement					
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Fund: Elkview AML							
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
76-4616-000	Elkview Water Project	\$345,645.07	\$0.00	\$345,645.07	\$345,645.07	\$0.00	100.00%
76-4901-000	Prior Year Carryover	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
76-4909-000	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
76-4910-000	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$345,645.07	\$0.00	\$345,645.07	\$345,645.07	\$0.00	100.00%
	Total Receipts	\$345,645.07	\$0.00	\$345,645.07	\$345,645.07	\$0.00	100.00%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Breathitt County Fiscal Court							
Financial Statement							
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Fund: Solid Waste Collections							
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
77-4113-000	Solid Waste Fees	\$7,200.00	\$0.00	\$1,751.51	\$1,751.51	\$5,448.49	24.33%
77-4901-000	Prior Year Carryover	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$7,200.00	\$0.00	\$1,751.51	\$1,751.51	\$5,448.49	24.33%
	Total Receipts	\$7,200.00	\$0.00	\$1,751.51	\$1,751.51	\$5,448.49	24.33%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Breathitt County Fiscal Court								
Financial Statement								
Cash Receipts Report								
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Fund: Elkview AML II								
Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd	
78-4616-000	Elkview Project Phase 2	\$0.00	\$1,345,000.00	\$67,633.62	\$67,633.62	\$1,277,366.38	5.03%	
78-4901-000	Prior Year Carryover	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
78-4909-000	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
78-4910-000	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
	Subtotal	\$0.00	\$1,345,000.00	\$67,633.62	\$67,633.62	\$1,277,366.38	5.03%	
	Total Receipts	\$0.00	\$1,345,000.00	\$67,633.62	\$67,633.62	\$1,277,366.38	5.03%	

**BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)**

**Breathitt County Fiscal Court
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
01-5001-101	County Judge Salary	\$87,350.00	\$0.00	\$4,056.44	\$91,406.44	\$91,402.98	\$3.46	100.00%
01-5001-103	Deputy Judge/Executive Salary	\$6,000.00	\$0.00	\$231.02	\$6,231.02	\$6,230.79	\$0.23	100.00%
01-5001-165	Secretary to County Judge	\$35,000.00	\$4,367.35	\$5,258.38	\$44,625.73	\$44,066.32	\$559.41	98.75%
01-5001-445	County Judge Office Supplies	\$6,500.00	\$0.00	\$6,186.12	\$12,686.12	\$12,686.12	\$0.00	100.00%
01-5001-576	County Judge Travel	\$2,500.00	\$0.00	(\$2,000.00)	\$500.00	\$0.00	\$500.00	0.00%
01-5005-101	County Attorney Salary	\$32,000.00	\$0.00	\$300.00	\$32,300.00	\$32,283.90	\$16.10	99.95%
01-5005-165	County Attorney Secretary	\$30,000.00	\$0.00	\$200.00	\$30,200.00	\$29,998.88	\$201.12	99.33%
01-5005-167	County Attorney's Office - Tax Clerk	\$20,000.00	\$0.00	(\$4,000.00)	\$16,000.00	\$12,568.70	\$3,431.30	78.55%
01-5005-348	County Attorney - Program Support	\$3,600.00	\$0.00	\$300.00	\$3,900.00	\$3,900.00	\$0.00	100.00%
01-5015-348	County Sheriff Program Support	\$25,000.00	\$0.00	\$27,826.39	\$52,826.39	\$52,826.39	\$0.00	100.00%
01-5015-751	County Sheriff - Vehicle Purchase	\$0.00	\$0.00	\$11,804.00	\$11,804.00	\$11,804.00	\$0.00	100.00%
01-5025-101	County Magistrates	\$115,150.00	\$0.00	\$1,800.00	\$116,950.00	\$116,880.84	\$69.16	99.94%
01-5025-167	Fiscal Court Clerk	\$7,200.00	\$0.00	\$0.00	\$7,200.00	\$4,800.00	\$2,400.00	66.67%
01-5025-332	Fiscal Court Legal Fees	\$0.00	\$0.00	\$22,500.00	\$22,500.00	\$0.00	\$22,500.00	0.00%
01-5025-368	Property Tax Appeals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5025-521	County Insurance	\$62,000.00	\$0.00	\$0.00	\$62,000.00	\$52,107.43	\$9,892.57	84.04%
01-5025-563	Postage	\$25,000.00	\$0.00	\$1,333.26	\$26,333.26	\$26,333.26	\$0.00	100.00%
01-5025-569	Fiscal Court Travel - Training	\$10,000.00	\$0.00	(\$2,500.00)	\$7,500.00	\$2,278.47	\$5,221.53	30.38%
01-5025-599	Miscellaneous	\$1,000.00	\$0.00	\$107,624.48	\$108,624.48	\$108,624.48	\$0.00	100.00%
01-5025-725	Fiscal Court Equipment	\$50,000.00	\$0.00	(\$41,483.26)	\$8,516.74	\$8,516.74	\$0.00	100.00%
01-5030-367	PVA Statutory Contribution	\$25,000.00	\$0.00	\$2,743.55	\$27,743.55	\$27,743.55	\$0.00	100.00%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Breathitt County Fiscal Court
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5040-102	County Treasurer Salary	\$51,150.00	\$0.00	\$10,101.04	\$61,251.04	\$61,251.04	\$0.00	100.00%
01-5040-212	County Treasurer Training Benefit	\$2,156.30	\$0.00	(\$2,156.30)	\$0.00	\$0.00	\$0.00	-
01-5040-445	County Treasurer Office Supplies	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$4,886.03	\$113.97	97.72%
01-5040-531	County Treasurer Surety Bond	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,010.57	\$489.43	80.42%
01-5045-106	County Finance Office	\$21,250.00	\$0.00	\$700.00	\$21,950.00	\$21,913.10	\$36.90	99.83%
01-5047-445	Occupational Tax Collection Expenses	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$760.00	\$740.00	50.67%
01-5060-101	County Law Library	\$600.00	\$0.00	\$600.00	\$1,200.00	\$1,200.00	\$0.00	100.00%
01-5065-192	Election Officers	\$20,000.00	\$0.00	(\$8,300.00)	\$11,700.00	\$11,700.00	\$0.00	100.00%
01-5065-193	Election Commissioners	\$4,600.00	\$0.00	\$2,500.00	\$7,100.00	\$7,100.00	\$0.00	100.00%
01-5065-199	Election Other Expenses	\$20,000.00	\$0.00	(\$5,000.00)	\$15,000.00	\$9,699.12	\$5,300.88	64.66%
01-5065-737	Voting Machine Maintenance	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5080-175	Maintenance Wages	\$33,000.00	\$0.00	\$15,189.61	\$48,189.61	\$48,228.30	(\$38.69)	100.08%
01-5080-411	Courthouse Renewals - Supplies	\$1,500.00	\$0.00	\$4,310.25	\$15,810.25	\$15,810.25	\$0.00	100.00%
01-5080-443	Courthouse Maintenance Vehicle - Repairs	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$410.00	\$1,090.00	27.33%
01-5080-455	Courthouse Petroleum - Vehicles	\$500.00	\$0.00	\$0.00	\$500.00	\$28.00	\$472.00	5.60%
01-5080-569	Courthouse Registration & Conferences	\$12,500.00	\$0.00	(\$2,500.00)	\$10,000.00	\$4,565.00	\$5,435.00	45.65%
01-5080-571	Courthouse - Renewals & Repairs	\$20,000.00	\$0.00	\$1,289.92	\$21,289.92	\$21,289.92	\$0.00	100.00%
01-5080-573	Courthouse Cell - Telephone	\$6,000.00	\$0.00	(\$2,000.00)	\$4,000.00	\$1,700.69	\$2,299.31	42.52%
01-5080-578	Courthouse Utilities	\$53,000.00	\$0.00	\$30,855.78	\$83,855.78	\$88,775.78	(\$4,920.00)	105.87%
01-5081-175	Judicial Center - Custodial Wages	\$59,500.00	\$0.00	\$0.00	\$59,500.00	\$57,118.60	\$2,381.40	96.00%

**BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)**

**Breathitt County Fiscal Court
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5081-411	Judicial Center - Custodial Supplies	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$3,709.28	\$5,290.72	41.21%
01-5081-521	Judicial Center - Insurance	\$26,550.00	\$0.00	\$0.00	\$26,550.00	\$18,582.00	\$7,968.00	69.99%
01-5081-571	Judicial Center - Repairs	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$28,496.31	\$46,503.69	38.00%
01-5081-578	Judicial Center - Utilities	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$77,921.60	\$2,078.40	97.40%
01-5085-571	Industrial Bldg - Homeplace	\$4,500.00	\$0.00	\$1,506.65	\$6,006.65	\$6,006.65	\$0.00	100.00%
01-5101-723	USDA Grant - Jailer's Vehicle	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$14,589.00	\$411.00	97.26%
01-5110-455	Constables - Gasoline/ Repairs	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$567.89	\$432.11	56.79%
01-5120-348	County Fire Dept - Program Support	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$64,588.83	\$411.17	99.37%
01-5135-107	DES Director	\$32,750.00	\$14,162.03	\$1,528.23	\$48,440.26	\$38,067.02	\$10,373.24	78.59%
01-5135-429	DES Director - Gasoline	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,987.46	\$512.54	79.50%
01-5135-443	DES Vehicle Repairs	\$1,500.00	\$0.00	\$68.12	\$1,568.12	\$1,568.12	\$0.00	100.00%
01-5135-445	DES Office Expenses	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$571.13	\$678.87	45.69%
01-5135-573	DES Telephone	\$360.00	\$0.00	\$0.00	\$360.00	\$0.00	\$360.00	0.00%
01-5135-723	USDA Grant - DES's Vehicle	\$0.00	\$0.00	\$10,741.00	\$10,741.00	\$10,741.00	\$0.00	100.00%
01-5145-107	E-911 Coordinator Salary	\$21,250.00	\$0.00	\$3,608.88	\$24,858.88	\$24,756.08	\$102.80	99.59%
01-5145-316	Contracts with Public Carriers	\$31,125.00	\$0.00	(\$8,855.26)	\$22,269.74	\$22,269.74	\$0.00	100.00%
01-5145-429	E-911 Vehicle - Petroleum	\$350.00	\$0.00	\$29.40	\$379.40	\$379.40	\$0.00	100.00%
01-5145-445	E-911 Department - Office Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$463.09	\$36.91	92.62%
01-5145-499	E-911 Office - Other Supplies & Materials	\$500.00	\$0.00	\$0.00	\$500.00	\$205.98	\$294.02	41.20%
01-5145-571	E-911 Vehicle - Repairs	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5145-573	E-911 Coordinator - Cell/Telephone	\$360.00	\$0.00	\$0.00	\$360.00	\$120.00	\$240.00	33.33%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
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Breathitt County Fiscal Court
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5145-576	E-911 Coordinator - Travel	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
01-5145-599	E-911 Department - Miscellaneous Expenses	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5150-902	Forest Fire Protection	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$4,213.00	\$287.00	93.62%
01-5175-903	Public Defender Fees	\$12,500.00	\$0.00	\$2,229.25	\$14,729.25	\$14,729.25	\$0.00	100.00%
01-5215-161	Solid Waste Laborer - Wages	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$7,686.86	\$813.14	90.43%
01-5305-348	Senior Citizens Program Support	\$45,000.00	\$0.00	(\$7,000.00)	\$38,000.00	\$28,000.00	\$10,000.00	73.68%
01-5305-571	Senior Citizens Renewals - Repairs	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$4,192.68	\$5,807.32	41.93%
01-5305-578	Senior Citizens - Utilities	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$8,258.87	\$3,741.13	68.82%
01-5330-507	General Charity & Welfare	\$15,000.00	\$0.00	\$94,447.58	\$109,447.58	\$109,447.58	\$0.00	100.00%
01-7600-602	Other County Liabilities - Building Purchases	\$90,000.00	\$0.00	\$62,500.00	\$152,500.00	\$152,500.00	\$0.00	100.00%
01-7700-602	Waterlines Lease - Breathitt # 9 - Principal	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
01-7700-606	Waterlines Lease - Breathitt # 9 - Interest	\$18,580.00	\$0.00	\$0.00	\$18,580.00	\$15,472.01	\$3,107.99	83.27%
01-9100-302	Legal Advertising	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$10,723.25	\$4,276.75	71.49%
01-9100-307	Audits	\$50,000.00	\$0.00	\$31,648.84	\$81,648.84	\$81,648.84	\$0.00	100.00%
01-9100-531	County Official Bonds	\$5,000.00	\$0.00	\$22.47	\$5,022.47	\$5,022.47	\$0.00	100.00%
01-9100-551	Memberships	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$12,678.56	\$2,321.44	84.52%
01-9200-999	Reserve for Transfer	\$112,618.70	\$452,516.67	(\$399,245.84)	\$165,889.53	\$0.00	\$165,889.53	0.00%
01-9300-999	Transfers To/From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9400-201	FICA Fringe	\$44,500.00	\$1,417.50	\$0.00	\$45,917.50	\$44,223.95	\$1,693.55	96.31%
01-9400-202	Retirement Fringe	\$132,000.00	\$4,458.16	\$0.00	\$136,458.16	\$129,980.54	\$6,477.62	95.25%
01-9400-205	Employee Health Insurance	\$150,000.00	\$6,600.40	(\$40,000.00)	\$116,600.40	\$99,362.87	\$17,237.53	85.22%

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Breathitt County Fiscal Court 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
01-9400-208	Unemployment Insurance	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$2,827.41	\$10,172.59	21.75%
01-9400-209	Workers Compensation	\$26,000.00	\$0.00	\$0.00	\$26,000.00	\$19,561.28	\$6,438.72	75.24%
01-9400-212	Training Fringe Benefits	\$19,500.00	\$0.00	(\$5,000.00)	\$14,500.00	\$4,312.60	\$10,187.40	29.74%
	Grand Total	\$2,079,500.00	\$483,522.11	(\$49,000.00)	\$2,514,022.11	\$2,123,931.85	\$390,090.26	84.48%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
02-6005-535	Insurance Road Equipment	\$55,000.00	\$0.00	\$11,716.01	\$66,716.01	\$66,716.01	\$0.00	100.00%
02-6005-586	Road Facilities - Building Repairs	\$5,000.00	\$0.00	\$3,782.63	\$8,782.63	\$8,782.63	\$0.00	100.00%
02-6103-102	Road Supervisor - Salary	\$32,000.00	\$0.00	(\$32,000.00)	\$0.00	\$0.00	\$0.00	-
02-6103-445	Office Supplies	\$4,250.00	\$0.00	\$2,671.14	\$6,921.14	\$6,921.14	\$0.00	100.00%
02-6105-143	Road Workers Salaries	\$340,000.00	\$43,106.25	\$11,455.70	\$394,561.95	\$390,691.56	\$3,870.39	99.02%
02-6105-165	Road Dept Secretary	\$35,000.00	\$5,479.14	\$7,127.36	\$47,606.50	\$46,347.26	\$1,259.24	97.35%
02-6105-311	Road Maintenance Contracted	\$100,000.00	\$0.00	(\$50,000.00)	\$50,000.00	\$1,520.00	\$48,480.00	3.04%
02-6105-312	Contracts - Bridges	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
02-6105-366	Litter Abatement	\$28,500.00	\$0.00	\$0.00	\$28,500.00	\$0.00	\$28,500.00	0.00%
02-6105-409-001	Crushed Stone - Gravel - District # 1	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$17,469.61	\$7,530.39	69.88%
02-6105-409-002	Crushed Stone - Gravel - District # 2	\$25,000.00	\$0.00	\$5,868.83	\$30,868.83	\$30,868.83	\$0.00	100.00%
02-6105-409-003	Crushed Stone - Gravel - District # 3	\$25,000.00	\$0.00	\$2,971.66	\$27,971.66	\$27,971.66	\$0.00	100.00%
02-6105-409-004	Crushed Stone - Gravel - District # 4	\$25,000.00	\$0.00	\$15,995.39	\$40,995.39	\$40,995.39	\$0.00	100.00%
02-6105-427	Shop Supplies	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$1,645.54	\$8,354.46	16.46%
02-6105-446-001	Bridge Supplies/Materials - District # 1	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$6,153.21	\$3,846.79	61.53%
02-6105-446-002	Bridge Supplies/Materials - District # 2	\$10,000.00	\$0.00	\$14,909.15	\$24,909.15	\$22,368.70	\$2,540.45	89.80%
02-6105-446-003	Bridge Supplies/Materials - District # 3	\$10,000.00	\$0.00	\$140.20	\$10,140.20	\$10,140.20	\$0.00	100.00%
02-6105-446-004	Bridge Supplies/Materials - District # 4	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$6,548.24	\$3,451.76	65.48%
02-6105-447	FEMA/NRCS Projects	\$250,000.00	\$0.00	\$208,536.62	\$458,536.62	\$458,536.62	\$0.00	100.00%
02-6105-455	Petroleum Products	\$60,000.00	\$0.00	\$1,295.90	\$61,295.90	\$61,295.90	\$0.00	100.00%

BREATHITT COUNTY
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
02-6105-461-001	Pipe - District # 1	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$4,384.92	\$20,615.08	17.54%
02-6105-461-002	Pipe - District # 2	\$25,000.00	\$0.00	(\$3,434.63)	\$21,565.37	\$21,565.37	\$0.00	100.00%
02-6105-461-003	Pipe - District # 3	\$25,000.00	\$0.00	(\$804.95)	\$24,195.05	\$8,880.49	\$15,314.56	36.70%
02-6105-461-004	Pipe - District # 4	\$25,000.00	\$0.00	(\$11,258.65)	\$13,741.35	\$6,879.00	\$6,862.35	50.06%
02-6105-499	Other Supplies & Materials	\$500.00	\$0.00	\$19,701.59	\$20,201.59	\$20,201.59	\$0.00	100.00%
02-6105-571	Equipment Renewals & Repairs	\$75,000.00	\$0.00	(\$3,000.00)	\$72,000.00	\$56,231.48	\$15,768.52	78.10%
02-6105-573	Cell - Telephone	\$7,000.00	\$0.00	\$3,569.52	\$10,569.52	\$10,569.52	\$0.00	100.00%
02-6105-578	Utilities	\$15,000.00	\$0.00	\$428.78	\$15,428.78	\$15,428.78	\$0.00	100.00%
02-6105-599	Miscellaneous	\$500.00	\$0.00	\$4,630.46	\$5,130.46	\$5,130.46	\$0.00	100.00%
02-6105-602	Equipment Lease/Purchase	\$300,000.00	\$0.00	\$58,734.19	\$358,734.19	\$358,734.19	\$0.00	100.00%
02-6110-447	Energy Road Recovery CR1025	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-7700-602	KACo Lease #17 Mack Truck Prin	\$289,844.00	\$0.00	\$0.00	\$289,844.00	\$289,844.00	\$0.00	100.00%
02-7700-606	KACo Lease #17 Mack Truck Int	\$9,300.00	\$0.00	\$0.00	\$9,300.00	\$7,113.66	\$2,186.34	76.49%
02-9100-569	Employee Training	\$500.00	\$0.00	\$0.00	\$500.00	\$95.00	\$405.00	19.00%
02-9200-999	Reserve for Transfer	\$108,774.07	\$156,569.57	(\$265,343.64)	\$0.00	\$0.00	\$0.00	-
02-9400-201	FICA Fringe	\$31,150.00	\$3,716.78	\$0.00	\$34,866.78	\$31,598.71	\$3,268.07	90.63%
02-9400-202	Retirement Fringe	\$100,000.00	\$11,569.34	(\$3,693.26)	\$107,876.08	\$102,899.82	\$4,976.26	95.39%
02-9400-205	Employee Health Insurance	\$80,000.00	\$9,968.68	(\$4,000.00)	\$85,968.68	\$75,489.76	\$10,478.92	87.81%
02-9400-208	Unemployment Insurance	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	100.00%
02-9400-209	Workers Compensation	\$55,000.00	\$0.00	\$0.00	\$55,000.00	\$47,215.00	\$7,785.00	85.85%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
	Grand Total	\$2,254,318.07	\$230,409.76	\$0.00	\$2,484,727.83	\$2,279,234.25	\$205,493.58	91.73%

BREATHITT COUNTY
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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
03-5101-101	Jailers Salary	\$61,700.00	\$0.00	\$2,400.08	\$64,100.08	\$64,073.16	\$26.92	99.96%
03-5101-103	Deputy Jailers - Wages	\$44,500.00	\$0.00	\$0.00	\$44,500.00	\$43,221.00	\$1,279.00	97.13%
03-5101-314	Contracts Other Counties - Adults	\$460,000.00	\$0.00	\$0.00	\$460,000.00	\$263,710.00	\$196,290.00	57.33%
03-5101-425	Food	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
03-5101-429	Gasoline	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$6,542.30	\$7,457.70	46.73%
03-5101-443	Vehicle Repairs	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$2,658.32	\$4,841.68	35.44%
03-5101-445	Office Supplies	\$750.00	\$0.00	\$881.11	\$1,631.11	\$1,631.11	\$0.00	100.00%
03-5101-549	Medical Services - Adults	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$45,733.27	\$29,266.73	60.98%
03-5101-573	Telephone - Pagers	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
03-5101-599	Miscellaneous	\$500.00	\$0.00	\$5,100.53	\$5,600.53	\$5,600.53	\$0.00	100.00%
03-5101-723	County Jailer - Transport Vehicle	\$12,500.00	\$0.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	0.00%
03-5102-314	Contracts Juvenile Housing	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
03-5102-549	Medical Services - Juveniles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-9100-551	Membership Dues	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
03-9100-569	Training	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$575.50	\$924.50	38.37%
03-9200-999	Reserve for Transfer	\$13,300.00	\$3,620.13	(\$8,810.32)	\$8,109.81	\$0.00	\$8,109.81	0.00%
03-9400-201	FICA Fringe	\$8,300.00	\$0.00	\$0.00	\$8,300.00	\$7,820.23	\$479.77	94.22%
03-9400-202	Retirement Fringe	\$15,500.00	\$0.00	\$0.00	\$15,500.00	\$15,897.12	(\$397.12)	102.56%
03-9400-205	Health Insurance	\$8,200.00	\$0.00	\$428.60	\$8,628.60	\$8,628.60	\$0.00	100.00%
03-9400-208	Unemployment Insurance	\$1,150.00	\$0.00	\$0.00	\$1,150.00	\$500.00	\$650.00	43.48%
03-9400-209	Workers Compensation Insurance	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,000.00	\$2,000.00	33.33%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
03-9400-212	Training Fringe Benefit	\$2,200.00	\$0.00	\$0.00	\$2,200.00	\$0.00	\$2,200.00	0.00%
	Grand Total	\$731,850.00	\$3,620.13	\$0.00	\$735,470.13	\$467,591.14	\$267,878.99	63.58%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
04-5020-101	County Coroner - Salary	\$32,750.00	\$0.00	\$5,130.00	\$37,880.00	\$38,160.00	(\$280.00)	100.74%
04-5020-102	Deputy Coroner	\$28,750.00	\$0.00	\$600.00	\$29,350.00	\$29,280.00	\$70.00	99.76%
04-5020-445	County Coroner - Office Supplies	\$4,000.00	\$0.00	\$2,487.05	\$6,487.05	\$6,487.05	\$0.00	100.00%
04-5020-455	County Coroner - Petroleum	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$2,800.34	\$199.66	93.34%
04-5020-531	County Coroner - Bonds	\$350.00	\$0.00	\$0.00	\$350.00	\$305.40	\$44.60	87.26%
04-5020-569	County Coroner - Travel/Training	\$2,000.00	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00	-
04-5020-571	County Coroner - Vehicle Repairs	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$314.38	\$1,185.62	20.96%
04-5020-573	County Coroner - Telephone/Pager	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	0.00%
04-5075-431	Elk Viewing Station - Boat Dock	\$7,500.00	\$0.00	(\$4,000.00)	\$3,500.00	\$3,314.71	\$185.29	94.71%
04-5140-303	Ambulance Service Grant	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
04-5205-102	Animal Control Officer	\$40,500.00	\$0.00	\$3,774.27	\$44,274.27	\$44,243.90	\$30.37	99.93%
04-5205-384	Animal Control - Spay/Neuter	\$0.00	\$0.00	\$3,120.00	\$3,120.00	\$3,120.00	\$0.00	100.00%
04-5205-455	Animal Control - Petroleum	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$4,112.13	\$387.87	91.38%
04-5205-499	Animal Control - Other Supplies	\$250.00	\$0.00	\$226.00	\$476.00	\$476.00	\$0.00	100.00%
04-5205-553	Animal Shelter Fees	\$24,000.00	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$0.00	100.00%
04-5205-571	Animal Control - Vehicle Repairs	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$624.43	\$375.57	62.44%
04-5205-573	Animal Control - Cell/Telephone	\$450.00	\$0.00	\$0.00	\$450.00	\$300.00	\$150.00	66.67%
04-5230-340	Jackson Physicians Center Repairs	\$1,000.00	\$0.00	\$1,700.81	\$2,700.81	\$2,700.81	\$0.00	100.00%
04-5330-344	Pauper Burials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-5404-578	County Museum Utilities	\$5,000.00	\$0.00	\$32.74	\$5,032.74	\$5,032.74	\$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
04-6105-447	Coal Haul Roads	\$5,700.00	(\$2,760.77)	\$0.00	\$2,939.23	\$0.00	\$2,939.23	0.00%
04-6105-599	Miscellaneous	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
04-6201-578	Airport Utilities	\$4,500.00	\$0.00	\$2,131.31	\$6,631.31	\$6,631.31	\$0.00	100.00%
04-6501-571	Airport Repairs/Maintenance	\$1,000.00	\$0.00	\$342.89	\$1,342.89	\$1,342.89	\$0.00	100.00%
04-9200-999	Reserve for Transfer	\$13,900.00	\$1,204.27	(\$14,833.81)	\$270.46	\$0.00	\$270.46	0.00%
04-9400-201	FICA Fringe	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$8,069.70	(\$69.70)	100.87%
04-9400-202	Retirement Fringe	\$22,000.00	\$0.00	\$1,288.74	\$23,288.74	\$24,214.96	(\$926.22)	103.98%
04-9400-205	Employee Health Insurance	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$15,979.20	\$20.80	99.87%
04-9400-208	Unemployment Insurance	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$500.00	\$500.00	50.00%
04-9400-209	Workers Compensation	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	50.00%
	Grand Total	\$241,600.00	(\$1,556.50)	\$0.00	\$240,043.50	\$223,009.95	\$17,033.55	92.90%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
07-5015-723	USDA Grant - Sheriff's Vehicle	\$0.00	\$46,719.06	\$0.00	\$46,719.06	\$46,700.00	\$19.06	99.96%
07-5101-723	USDA Grant - Jailers Vehicle	\$0.00	\$0.00	\$36,300.00	\$36,300.00	\$36,300.00	\$0.00	100.00%
07-5135-723	USDA Grant - DES's Vehicle	\$0.00	\$0.00	\$35,700.00	\$35,700.00	\$35,700.00	\$0.00	100.00%
07-5232-549	CDBG juniper Health Clinic	\$0.00	\$500,000.00	\$5,000.00	\$505,000.00	\$327,000.00	\$178,000.00	64.75%
07-6105-310	FEMA 1841	\$0.00	\$0.00	\$28,742.75	\$28,742.75	\$0.00	\$28,742.75	0.00%
07-6105-311	FEMA 1976	\$0.00	\$72,000.00	\$11,746.05	\$83,746.05	\$0.00	\$83,746.05	0.00%
07-6105-373	FEMA 4218	\$0.00	\$0.00	\$3,443.34	\$3,443.34	\$0.00	\$3,443.34	0.00%
07-6105-447	FEMA 4008	\$0.00	\$0.00	\$41,063.43	\$41,063.43	\$0.00	\$41,063.43	0.00%
07-8005-311-011	FEMA DR 4428, PW # 454	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-8005-311-012	FEMA DR 4428, PW # 492	\$0.00	\$0.00	\$7,031.64	\$7,031.64	\$1,805.86	\$5,225.78	25.68%
07-8005-311-013	FEMA DR 4428, PW # 493	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-8005-311-014	FEMA DR 4428, PW # 495	\$0.00	\$0.00	\$85,237.41	\$85,237.41	\$0.00	\$85,237.41	0.00%
07-8005-311-015	FEMA DR 4428, PW # 575	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-8005-311-016	FEMA DR 4428, PW # 616	\$0.00	\$0.00	\$22,652.84	\$22,652.84	\$0.00	\$22,652.84	0.00%
07-8005-311-017	FEMA DR 4428, PW # 674	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-8005-373	FEMA 4217	\$0.00	\$0.00	\$246,113.25	\$246,113.25	\$0.00	\$246,113.25	0.00%
07-8005-398	FEMA DR 4361	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-8005-399	FEMA DR 4358	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-8005-447	FEMA 4239	\$0.00	\$0.00	\$5,028.36	\$5,028.36	\$0.00	\$5,028.36	0.00%
07-9200-999	Reserve for Transfer	\$500,000.00	\$28,059.07	(\$528,059.07)	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$500,000.00	\$646,778.13	\$0.00	\$1,146,778.13	\$447,505.86	\$699,272.27	39.02%

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13-5212-567	Refund - Open Dump Grant	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$8,103.92	\$3,896.08	67.53%
13-5215-107	Solid waster Officer	\$34,600.00	\$0.00	\$7,953.49	\$42,553.49	\$42,365.26	\$188.23	99.56%
13-5215-315	County Clean Up Expense	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$1,850.68	\$8,149.32	18.51%
13-5215-445	Office Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$74.19	\$925.81	7.42%
13-5215-455	Petroleum Products	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$3,332.62	\$1,167.38	74.06%
13-5215-571	Vehicle Repair	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,826.80	\$173.20	91.34%
13-5215-573	Cell/Telephone	\$360.00	\$0.00	\$0.00	\$360.00	\$270.00	\$90.00	75.00%
13-5215-576	Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
13-5217-182	Recycling Program-Education Sys	\$10,000.00	\$0.00	\$25,500.00	\$35,500.00	\$35,490.00	\$10.00	99.97%
13-5217-479	Waste Tire Recycling	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	0.00%
13-9200-999	Reserve for Transfer	\$6,000.00	\$16,477.22	(\$9,084.29)	\$13,392.93	\$0.00	\$13,392.93	0.00%
13-9300-999	Transfers To/From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
13-9400-201	FICA Fringe	\$2,700.00	\$0.00	\$0.00	\$2,700.00	\$2,837.66	(\$137.66)	105.10%
13-9400-202	Retirement Fringe	\$8,500.00	\$0.00	\$1,136.88	\$9,636.88	\$10,193.09	(\$556.21)	105.77%
13-9400-205	Health Insurance	\$8,000.00	\$0.00	\$5,993.92	\$13,993.92	\$12,643.20	\$1,350.72	90.35%
13-9400-208	Unemployment Insurance	\$500.00	\$0.00	\$1,500.00	\$2,000.00	\$2,000.00	\$0.00	100.00%
13-9400-209	Workers Compensation	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$1,000.00	\$3,000.00	25.00%
	Grand Total	\$92,660.00	\$16,477.22	\$49,000.00	\$158,137.22	\$121,987.42	\$36,149.80	77.14%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court Financial Statement								
For Fiscal Year to Date								
7/1/2020 12:00:00 AM To 6/30/2021 12:00:00 AM								
7/9/2021								Page 15
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
31-5101-571	Jailer Inmate Housing & Medical	\$105,000.00	\$59,158.00	\$0.00	\$164,158.00	\$164,158.00	\$0.00	100.00%
31-9200-999	Reserve for Transfer	\$44,681.09	(\$24,375.45)	\$0.00	\$20,305.64	\$0.00	\$20,305.64	0.00%
	Grand Total	\$149,681.09	\$34,782.55	\$0.00	\$184,463.64	\$164,158.00	\$20,305.64	88.99%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court									
Financial Statement									
For Fiscal Year to Date									
7/1/2020 12:00:00 AM To 6/30/2021 12:00:00 AM									
7/9/2021									Page 16
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp	
75-5050-599	ABC Miscellaneous Expense	\$0.00	\$3,110.24	\$0.00	\$3,110.24	\$0.00	\$3,110.24	0.00%	
75-5050-723	BCSO - Police Utility Vehicle	\$33,830.00	\$0.00	\$0.00	\$33,830.00	\$33,830.00	\$0.00	100.00%	
75-9200-999	Reserve for Transfer	\$23,470.00	\$0.00	\$0.00	\$23,470.00	\$0.00	\$23,470.00	0.00%	
	Grand Total	\$57,300.00	\$3,110.24	\$0.00	\$60,410.24	\$33,830.00	\$26,580.24	56.00%	

**BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)**

Breathitt County Fiscal Court Financial Statement								
For Fiscal Year to Date								
7/9/2021	7/1/2020 12:00:00 AM To 6/30/2021 12:00:00 AM							Page 17
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
76-5220-323	Elkview Engineering	\$345,645.07	\$0.00	\$0.00	\$345,645.07	\$307,398.93	\$38,246.14	88.93%
Grand Total		\$345,645.07	\$0.00	\$0.00	\$345,645.07	\$307,398.93	\$38,246.14	88.93%

**BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)**

Breathitt County Fiscal Court Financial Statement								
For Fiscal Year to Date								
7/1/2020 12:00:00 AM To 6/30/2021 12:00:00 AM								
7/9/2021	Page 18							
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
77-5215-366	Contract With Waste Connections	\$7,200.00	\$0.00	\$0.00	\$7,200.00	\$1,595.83	\$5,604.17	22.16%
	Grand Total	\$7,200.00	\$0.00	\$0.00	\$7,200.00	\$1,595.83	\$5,604.17	22.16%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court Financial Statement								
For Fiscal Year to Date								
7/1/2020 12:00:00 AM To 6/30/2021 12:00:00 AM								
7/9/2021 Page 19								
Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
78-5232-549	Elkview Project Phase 2	\$0.00	\$1,345,000.00	\$0.00	\$1,345,000.00	\$67,633.62	\$1,277,366.38	5.03%
	Grand Total	\$0.00	\$1,345,000.00	\$0.00	\$1,345,000.00	\$67,633.62	\$1,277,366.38	5.03%

BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)

Breathitt County Fiscal Court
Long Term Liabilities

Project Description A.R.M. FACTORY BUILDING PURCHASE								
Issue Date	Principal Account Number	Principal Amount	Outstanding Principal Balance	Interest Account Number	Interest Amount	Outstanding Interest Balance	Total Issued	Total Outstanding Balance
4/20/2020	01-7600-602	225,000.00	120,000.00		0.00	0.00	225,000.00	120,000.00
Next Payment Date 7/10/2021				Term	2	Due This Budget	\$90,000.00	
Final Payment Date 5/1/2022				Interest Rate	0			
Project Description BCFC - FIRST MORTGAGE REFUNDING REVENUE BONDS (SERIES 2012) - JUSTICE CENTER PROJECT								
Issue Date	Principal Account Number	Principal Amount	Outstanding Principal Balance	Interest Account Number	Interest Amount	Outstanding Interest Balance	Total Issued	Total Outstanding Balance
8/7/2012		4,975,000.00	1,645,000.00		706,703.00	59,581.25	5,681,703.00	1,704,581.25
Next Payment Date 10/1/2021				Term	12	Due This Budget	\$568,990.63	
Final Payment Date 10/1/2023				Interest Rate	2.212			
Project Description BCFC - KACo LEASING TRUST - WATERLINE CONSTRUCTION								
Issue Date	Principal Account Number	Principal Amount	Outstanding Principal Balance	Interest Account Number	Interest Amount	Outstanding Interest Balance	Total Issued	Total Outstanding Balance
10/1/2009	01-7700-602	986,000.00	261,000.00	01-7700-606	464,811.50	35,571.89	1,450,811.50	296,571.89
Next Payment Date 7/10/2021				Term	17	Due This Budget	\$71,737.00	
Final Payment Date 1/20/2026				Interest Rate	4.8			

**BREATHITT COUNTY
FOURTH QUARTER FINANCIAL STATEMENT
For The Year Ended June 30, 2021
(Continued)**

Project Description BCFC - KACo LEASING TRUST BREATHITT COUNTY # 20 - MACK TRUCKS

Issue Date	Principal Account Number	Principal Amount	Outstanding Principal Balance	Interest Account Number	Interest Amount	Outstanding Interest Balance	Total Issued	Total Outstanding Balance
7/14/2020	02-7700-602	292,844.00	292,844.00	02-7700-606	10,803.54	2,111.04	303,647.54	294,955.04
Next Payment Date		7/10/2021		Term		1.5	Due This Budget	\$7,113.66
Final Payment Date		12/20/2021		Interest Rate		2.52		

Project Description Montessori Building - Jett Drive

Issue Date	Principal Account Number	Principal Amount	Outstanding Principal Balance	Interest Account Number	Interest Amount	Outstanding Interest Balance	Total Issued	Total Outstanding Balance
12/22/2020	01-7600-602	100,000.00	37,500.00		0.00	0.00	100,000.00	37,500.00
Next Payment Date		7/10/2021		Term		12	Due This Budget	\$62,500.00
Final Payment Date		12/10/2021		Interest Rate		0		

Grand Total	\$6,578,844.00	\$2,356,344.00		\$1,182,318.04	\$97,264.18	\$7,761,162.04	\$2,453,608.18
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**BREATHITT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended June 30, 2021

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BREATHITT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2021

SCHEDULE OF FEDERAL AWARDS & EXPENDITURES BREATHITT COUNTY FISCAL COURT FOR THE PERIOD OF: JULY 1, 2020 - JUNE 30, 2021						
<u>NAME OF FEDERAL AGENCY</u>	<u>NAME OF STATE AGENCY</u>	<u>CFDA #</u>	<u>NAME OF PROGRAM</u>	<u>NAME OF GRANT / GRANT ID</u>	<u>AMOUNT RECEIVED</u>	<u>AMOUNT EXPENDED</u>
Dept. of Interior - Office of Surface Mining Reclamations & Enforcement	KY Energy & Environment Cabinet - AML	15.252	Abandoned Mine Lands Reclamation Program	Economic & Community Pilot Program - Elk View Pilot Program Phase I	\$345,645.07	\$307,398.93
Department of Military Affairs	Kentucky Emergency Management	97.042	EMA	Emergency Management/DES	\$20,058.43	\$20,058.43
Dept. of Interior - Office of Surface Mining Reclamations & Enforcement	KY Energy & Environment Cabinet - AML	15.252	Abandoned Mine Lands Reclamation Program	Economic & Community Pilot Program - Elk View Pilot Program Phase II	\$67,633.62	\$67,633.62
Department of Agriculture - USDA	Community Facilities		Community Facilities Grant	Community Facilities Grant - Sheriff Vehicles	\$46,700.00	\$46,700.00
Department of Agriculture - USDA	Community Facilities		Community Facilities Grant	Community Facilities Grant - Jailer Vehicle	\$36,300.00	\$36,300.00
Department of Agriculture - USDA	Community Facilities		Community Facilities Grant	Community Facilities Grant - DES Vehicle	\$35,700.00	\$35,700.00
Department of Military Affairs	Kentucky Emergency Management	97.036	FEMA	Public Assistance FEMA	\$368,667.65	\$458,536.62
US Department of Housing and Urban Development	Kentucky Community Block Grant	16.033	Community Development Block Grant	Community Development Block Grant - FAHE/Juniper Health	\$327,000.00	\$327,000.00
			CARES ACT	CARES ACT	\$430,003.00	\$430,003.00
	Kentucky Energy and Environment Cabinet		Flood Relief Emergency Grant	Flood Relief Emergency Grant - 1 and 2	\$75,000.00	\$75,000.00
Department of Military Affairs	Kentucky Emergency Management	97.036	FEMA	Public Assistance Emergency CRA	\$70,241.29	\$70,241.29
TOTALS:					\$1,822,949.06	\$1,874,571.89
ENTITY ELIGIBLE FOR SINGLE AUDIT?:		YES				

Matthew Hudson - Treasurer
Mat 2021

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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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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Jeff Noble, Breathitt County Judge/Executive
Members of the Breathitt 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 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, the financial activity contained in the Fourth Quarter Financial Statement, which comprises the financial statement of the of the Breathitt County Fiscal Court for the fiscal year ended June 30, 2021, and have issued our report thereon dated September 26, 2023. Our report disclaims an opinion on the Fourth Quarter Financial Statement of the Breathitt County Fiscal Court because of failure to maintain sufficient supporting documentation and accounting records, not having segregation of duties, and management override of controls

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Breathitt 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 Breathitt County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Breathitt 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 Questioned Costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 to be a material weakness.



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

Compliance And Other Matters

In connection with our engagement to audit, the financial statement of Breathitt County Fiscal Court, 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

Views of Responsible Official and Planned Corrective Action

Breathitt County's views and planned corrective action for the finding identified in our audit are included in the accompanying Schedule of Findings and Questioned Costs. 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,



Mike Harmon
Auditor of Public Accounts
Frankfort, KY

September 26, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Jeff Noble, Breathitt County Judge/Executive
Members of the Breathitt County Fiscal Court

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance

Independent Auditor's Report

Report on Compliance for Each Major Federal Program

We were engaged to audit the Breathitt County Fiscal Court's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Breathitt County Fiscal Court's major federal programs for the year ended June 30, 2021. The Breathitt County Fiscal Court's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Breathitt County Fiscal Court's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Breathitt County Fiscal Court's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. Because of the matters described in the Basis for Disclaimer of Opinion paragraphs, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance for major federal programs.



Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Basis for Disclaimer of Opinion of ALN#15.252 - Abandoned Mine Land Reclamation

During the audit, significant risks were identified, including failure to maintain sufficient supporting documentation and account records, not having segregation of duties, and management override of controls. Due to the risks identified, we were unable to perform sufficient audit procedures to overcome the risk of material misstatement and noncompliance. The significance of these matters, in the aggregate, prevents us from placing reliance on schedule of expenditures of federal awards and from expressing an opinion on the compliance requirements referred to above related to the major federal programs for the year ended June 30, 2021.

Disclaimer of Opinion on ALN #15.252 - Abandoned Mine Land Reclamation

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the compliance requirements referred to above that could have a direct and material effect on the Breathitt County Fiscal Court's major federal programs for fiscal year ended June 30, 2021.

Basis for Disclaimer of Opinion of ALN #21.019 - Coronavirus Relief Fund

During the audit, significant risks were identified, including failure to maintain sufficient supporting documentation and account records, not having segregation of duties, and management override of controls. Due to the risks identified, we were unable to perform sufficient audit procedures to overcome the risk of material misstatement and noncompliance. The significance of these matters, in the aggregate, prevents us from placing reliance on the schedule of expenditures of federal awards and from expressing an opinion on the compliance requirements referred to above related to the major federal programs for the year ended June 30, 2021.

Disclaimer of Opinion on ALN #21.019 - Coronavirus Relief Fund

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the compliance requirements referred to above that could have a direct and material effect on the Breathitt County Fiscal Court's major federal programs for fiscal year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Breathitt County Fiscal Court is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Breathitt County Fiscal Court's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Breathitt County Fiscal Court's internal control over compliance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Report on Internal Control over Compliance (Continued)

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

Breathitt County Fiscal Court's response to the internal control over compliance finding identified in our engagement is described in the accompanying Schedule of Findings and Questioned Costs. Breathitt County Fiscal Court's response was not subjected to the auditing procedures applied in the engagement audit the compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts
Frankfort, KY

September 26, 2023

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**BREATHITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For The Year Ended June 30, 2021

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BREATHITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2021

Section I: Summary of Auditor's Results

Financial Statement

Type of report the auditor issued: Disclaimer of Opinion

Internal control over financial reporting:

Are any material weaknesses identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Are any significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Are any noncompliances material to financial statements noted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Federal Awards

Internal control over major programs:

Are any material weaknesses identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Are any significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Type of auditor's report issued on compliance for major federal programs: Disclaimer of Opinion		
Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
15.252	Abandoned Mine Land Reclamation
21.019	COVID-19 - Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000	
Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

BREATHITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2021
(Continued)

Section II: Financial Statement Findings

2021-001 The Breathitt County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment

During our audit, significant risks were identified, including failure to maintain sufficient supporting documentation and accounting records, a lack of segregation of duties, and management override of controls affecting the financial statement and the expenditures of federal awards. Due to the county's failure to maintain adequate accounting records, and other failures noted below, we were unable to perform sufficient audit procedures to overcome the significant risks. Therefore, we cannot issue an opinion on the Breathitt County Fiscal Court's financial statement and on compliance for each major federal program or give reasonable assurance the financial statement and the schedule of expenditures of federal awards are free from material error or fraud.

In the audit procedures we were able to perform, we noted the following issues:

- Failure to perform accurate reconciliations. The payroll account was not properly reconciled and has a (\$44,449) balance.
- Tax obligations not paid timely. County and local occupational taxes were not paid timely. In addition, some 941's were paid late at the end of year.
- Failure to maintain accounting records. The county failed to maintain proper accounting records for the justice center corporation fund.
- Failure to prepare financial statement timely. The treasurer did not prepare an annual settlement in accordance with KRS 68.020.
- Failure to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA).
- Disbursements Issues –
 - No segregation of duties and insufficient review and approval of disbursements.
 - Purchase orders were not used consistently.
 - Failure to maintain supporting documentation - Receipts supporting credit card transactions were not kept.
 - Three transactions did not have adequate documentation to support the disbursement.
 - Purchase orders were not issued for all disbursements and nine invoices tested were not paid within 30 days.
 - Proper bid documentation was not properly maintained for six transactions that exceeded the county's administrative code bid threshold of \$20,000.
 - An encumbrance list was not maintained.
- Payroll Issues –
 - The county did not approve a current year annual pay rate list.
 - The judge was paid more than the statutory maximum.
 - Lump sum payments were made to two employees: one for maintaining fiscal court minutes and the other for videoing the court meetings. Also, lump sum payments were made in the amount of \$30 to employees for business use of personal cell phones.

The Breathitt County Fiscal Court did not provide sufficient oversight for management's day-to-day financial activity of the county. Without sufficient oversight, management did not follow established internal control procedures or ensure compliance with state and federal laws and regulations.

BREATHITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2021
(Continued)

Section II: Financial Statement Findings (Continued)

2021-001 The Breathitt County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment (Continued)

The Breathitt County Fiscal Court's current practices could create an environment for potential undetected material misstatements in the financial statements caused either by error or fraud. The noted weaknesses could affect the fiscal court's ability to ensure that financial data is recorded, processed, and reported in an accurate and reliable manner and ensure that assets are sufficiently safeguarded. If the Breathitt County Fiscal Court continues these poor financial practices and does not improve the internal control structure, taxpayer monies will continue to be at risk. In addition, various local and state agencies that rely on and monitor the financial and program activity of the Breathitt County Fiscal Court cannot rely on, or have any confidence in, the reports submitted by the Breathitt County Fiscal Court.

Proper accounting procedures and internal controls require that financial statements be supported with accurate underlying accounting records. Strong internal controls over financial reporting are vital in ensuring the fiscal court's financial statement accurately reflects the financial activity of the fiscal court and ensures compliance with applicable state and federal laws and regulations. Additionally, complete, and accurate financial records can ensure expenditures are made only when sufficient funds are available, and receipts are properly recorded.

In addition, 2 CFR 200.303 states in part, "[t]he non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

We recommend the Breathitt County Fiscal Court provide sufficient management oversight of the day-to-day financial activities of the county. We further recommend the fiscal court improve its overall control environment in order to ensure sufficient accounting records are maintained to support transactions, accounts are reconciled, and bills are paid timely, and duties are adequately segregated to safeguard public assets. Only with a strong internal controls system can the fiscal court prepare and ensure that complete and accurate financial reports are completed and that the county is in compliance with each major federal program's guidelines. This finding will be referred to the Kentucky Department for Local Government.

Views of Responsible Official and Planned Corrective Action:

County Judge/Executive's Response: The Breathitt County Fiscal Court has hired a new County Treasurer since the completion of the 2021 audit who will ensure stronger internal controls are maintained in her official capacity and will be working with additional staff members, such as the Finance Officer and Occupational Tax Administrator, to segregate duties in a more controlled method. The newly hired County Treasurer will work to resolve the following issues by the end of the calendar year in the following manner.

- *Failure to perform accurate reconciliations - the new Treasurer has already begun to perform accurate reconciliations at the end of each month.*
- *Tax obligations not paid timely - the new Treasurer has already implemented a system for paying tax obligations by the deadline.*
- *Failure to maintain accounting records - the Former Treasurer began the process of reporting & record maintenance for the Justice Center Corporation Fund and the new Treasurer is continuing with this reporting method. This was implemented at the end of 2022.*

BREATHITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2021
(Continued)

Section II: Financial Statement Findings (Continued)

2021-001 The Breathitt County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment (Continued)

- *Failure to prepare financial statements timely - the new Treasurer will complete the annual statement in accordance with KRS 68.020 in a timely manner.*
- *Failure to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) - the new Treasurer will complete SEFA's accurately.*
- *Disbursements issues:*
 - *Segregation of duties is currently being reviewed and the new Treasurer is establishing a process for review and approval of disbursements that will allow for stronger internal controls. New system will be in place by the end of the calendar year.*
 - *The Breathitt County Fiscal Court has also begun utilizing [software name redacted] as the primary accounting software which will allow for more consistent tracking of purchase orders and permit better tracking of obligated expenses.*
 - *Supporting documentation will be kept for all transactions, including credit card transactions.*
 - *Invoices will be paid in a timely manner - great strides have already been made in this area with the hiring of the new Treasurer but will continue to improve during the remainder of the calendar year 2023.*
 - *The Breathitt County Fiscal Court adopted the KY Model Procurement code in August 2023. With the hiring of a new Applicant Agent in January 2023 and a new Treasurer in July 2023 proper bid documentation is already being maintained and procurement policies are being followed.*
 - *An encumbrance list will be maintained by the new Treasurer.*
- *Payroll issues:*
 - *Annual pay rate lists will be maintained & approved at the first regular meeting of the Breathitt County Fiscal Court each January.*
 - *New County Treasurer will ensure that payments moving forward do not exceed statutory maximums.*
 - *All lump sum payments made to employees will be issued using W2's, moving forward, beginning in November 2023.*

BREATHITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2021
(Continued)

Section III: Federal Award Findings And Questioned Costs

2021-001 The Breathitt County Fiscal Court Failed To Implement And Maintain An Effective Internal Control Environment

Federal Program: COVID-19 – Coronavirus Relief Fund ALN 21.019

Award Number and Year: 2020 C019

Name of Federal Agency and Pass-Through Agency: U.S. Department of Treasury Passed-Through Kentucky Department for Local Government

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Period of Performance

Type of Finding: Material Weakness

Amount of Questioned Costs: None

Effect on Audit Opinion: Disclaimer of Opinion

COVID Related: Yes

Federal Program: Abandoned Mine Land Reclamation ALN 15.252

Award Number and Year: 2019 S16AF20056 and S20AF20012

Name of Federal Agency and Pass-Through Agency: U.S. Department of Interior Passed-Through Kentucky Energy and Environment Cabinet

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment, and Reporting.

Type of Finding: Material Weakness

Amount of Questioned Costs: None

Effect on Audit Opinion: Disclaimer of Opinion

COVID Related: No

See financial statement finding 2021-001.

Section IV: Summary Schedule of Prior Audit Findings

Finding Number	Prior Year Finding Title	Status	Corrective Action
2020-001	Internal Controls Over Disbursements	Unresolved	See corrective action for current year finding 2021-001
2020-002	Payroll	Partially Resolved	See corrective action for current year finding 2021-001
2020-003	Debt Confirmations and Supporting Documentation	Resolved	Treasurer obtained records
2020-004	The Fiscal Court Did Not Maintain A Capital Assets Schedule	Unresolved	See corrective action for current year finding 2021-001
2020-005	The Fiscal Court Didn't Establish Adequate Controls Over The Justice Center Corporation Fund	Unresolved	See corrective action for current year finding 2021-001

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

BREATHITT COUNTY FISCAL COURT

For The Year Ended June 30, 2021

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CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAM

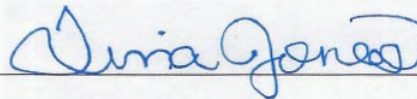
COUNTY FISCAL COURT

For The Year Ended June 30, 2021

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



County Judge/Executive



County Treasurer