

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

**For The Fiscal Year Ended
June 30, 2013**



**ADAM H. EDELEN
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE LEE COUNTY FISCAL COURT

June 30, 2013

The Auditor of Public Accounts has completed the audit of the Lee County Fiscal Court for fiscal year ended June 30, 2013.

We have issued an unqualified opinion, based on our audit, on the Statement of Receipts, Disbursements, and Changes in Cash Balances and Cash Equivalents - Regulatory Basis of Lee County, Kentucky.

Financial Condition:

The Lee County Fiscal Court had total receipts of \$5,997,356, an increase of \$264,481, disbursement of \$6,245,585, a decrease of \$67,606, and a cash and cash equivalents balance of \$1,053,320, an increase of \$4,399 from the prior year.

Report Comment:

2013-01 The County Should Comply With KRS 424.260 And Bid All Expenditures Over \$20,000

Deposits:

The fiscal court deposits were insured and collateralized by bank securities.

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ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
Honorable Steven L. Beshear, Governor
Lori H. Flanery, Secretary
Finance and Administration Cabinet
Honorable Steve Mays, Lee County Judge/Executive
Members of the Lee County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances and Cash Equivalents - Regulatory Basis of Lee County, Kentucky, for the year ended June 30, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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



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

As described more fully in Note 1, the financial statement is prepared by Lee County, Kentucky on the basis of the 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, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Lee County, Kentucky as of June 30, 2013, 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 cash and cash equivalents of Lee County, Kentucky as of June 30, 2013, and its cash receipts and disbursements, 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.

Emphasis of Matters

As discussed in Note 1 to the financial statement, in fiscal year 2013, the Lee County Fiscal Court adopted new accounting guidance on a regulatory basis. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of Lee County, Kentucky. The budgetary comparison schedules and capital asset schedule are presented for purposes of additional analysis and are not a required part of the financial statement. The budgetary comparison schedules have 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 are fairly stated in all material respects in relation to the basic financial statement. The capital asset schedule 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.

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Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 29, 2014 on our consideration of Lee County, Kentucky'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 and should be considered in assessing the results of our audit.

Based on the results of our audit, we present the accompanying comment and recommendation included herein, which discusses the following report comment:

2013-01 The County Should Comply With KRS 424.260 And Bid All Expenditures Over \$20,000

Respectfully submitted,



Adam H. Edelen
Auditor of Public Accounts

January 29, 2014

LEE COUNTY OFFICIALS

For The Year Ended June 30, 2013

Fiscal Court Members:

Steve Mays	County Judge/Executive
Tim Brandenburg	Magistrate
Dean Noe	Magistrate
Leonard Carl Ross	Magistrate
Everett Lee Marshall	Magistrate

Other Elected Officials:

Thomas Hollon	County Attorney
Corbett Dunaway	Jailer
Kimberly Noe	County Clerk
Emma Adams	Circuit Court Clerk
Wendell Childers, Jr.	Sheriff
Elizabeth Roach	Property Valuation Administrator
Ray Shuler	Coroner

Appointed Personnel:

Jodi Coldiron	County Treasurer
Pearl Spencer	Finance Officer

LEE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH BALANCES AND CASH EQUIVALENTS - REGULATORY BASIS

For The Year Ended June 30, 2013

LEE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH BALANCES AND CASH EQUIVALENTS - REGULATORY BASIS

For The Year Ended June 30, 2013

	Budgeted Funds		
	General Fund	Road Fund	Jail Fund
RECEIPTS			
Taxes	\$ 1,729,626	\$ 6,941	\$
In Lieu Tax Payments	9,445		
Excess Fees	9,427		
Licenses and Permits	20,210		
Intergovernmental	296,196	1,498,787	65,473
Charges for Services	11,401		
Miscellaneous	164,835	217,970	4,880
Interest	326	320	48
Total Receipts	<u>2,241,466</u>	<u>1,724,018</u>	<u>70,401</u>
DISBURSEMENTS			
General Government	1,072,320		
Protection to Persons and Property	360,732	755	291,425
General Health and Sanitation	22,196		
Social Services	77,089		
Recreation and Culture	167,304		
Roads		1,582,945	
Bus Services			
Debt Service		287,495	
Administration	320,807	157,660	16,952
Total Disbursements	<u>2,020,448</u>	<u>2,028,855</u>	<u>308,377</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>221,018</u>	<u>(304,837)</u>	<u>(237,976)</u>
Other Adjustments to Cash (Uses)			
Governmental Leasing Act Receipts		252,628	
Transfers From Other Funds	200,000	200,000	230,000
Transfers To Other Funds	(375,000)	(200,000)	
Total Other Adjustments to Cash (Uses)	<u>(175,000)</u>	<u>252,628</u>	<u>230,000</u>
Net Change in Cash Balances and Cash Equivalents	46,018	(52,209)	(7,976)
Cash Balances and Cash Equivalents - Beginning (Restated)	508,542	256,023	29,973
Cash Balances and Cash Equivalents - Ending	<u>\$ 554,560</u>	<u>\$ 203,814</u>	<u>\$ 21,997</u>

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

LEE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
 IN CASH BALANCES AND CASH EQUIVALENTS - REGULATORY BASIS
 For The Year Ended June 30, 2013
 (Continued)

<u>Budgeted Funds</u>			
Local Government Economic Assistance Fund	Ambulance Fund	Solid Waste Fund	Total Funds
\$ 502,946	\$	\$	\$ 2,239,513
			9,445
			9,427
			20,210
1,682	10,714	216,348	2,089,200
	801,307	413,751	1,226,459
	11,516	2,983	402,184
92	46	86	918
<u>504,720</u>	<u>823,583</u>	<u>633,168</u>	<u>5,997,356</u>
			1,072,320
	810,278		1,463,190
43,013		590,939	656,148
			77,089
12,240			179,544
			1,582,945
60,234			60,234
	1,203	16,845	305,543
10,522	259,961	82,670	848,572
<u>126,009</u>	<u>1,071,442</u>	<u>690,454</u>	<u>6,245,585</u>
<u>378,711</u>	<u>(247,859)</u>	<u>(57,286)</u>	<u>(248,229)</u>
			252,628
	260,000	40,000	930,000
(355,000)			(930,000)
<u>(355,000)</u>	<u>260,000</u>	<u>40,000</u>	<u>252,628</u>
23,711	12,141	(17,286)	4,399
54,277	66,755	133,351	1,048,921
<u>\$ 77,988</u>	<u>\$ 78,896</u>	<u>\$ 116,065</u>	<u>\$ 1,053,320</u>

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

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TO THE FINANCIAL STATEMENT**

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LEE COUNTY
NOTES TO FINANCIAL STATEMENT

June 30, 2013

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statement of Lee County includes all budgeted and unbudgeted funds under the control of the Lee County Fiscal Court. Budgeted funds included within the reporting entity are those funds presented in the county's approved annual budget and reported on the quarterly reports submitted to the Department for Local Government. Unbudgeted funds include non-fiduciary financial activities that are within the county's control. Unbudgeted funds may also include any corporation created to act as the fiscal court in the acquisition and financing of any public project which may be undertaken by the fiscal court pursuant to the provisions of Kentucky law and thus accomplish a public purpose of the fiscal court. The unbudgeted funds are not presented in the annual approved budget or in the quarterly reports submitted to the Department for Local Government.

B. Basis of Accounting

The financial statement is presented on a regulatory basis of accounting, which is a basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Government Accounting Standards Board. This basis of accounting involves the reporting of cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) to meet the financial reporting requirements of the Department for Local Government and the laws of the Commonwealth of Kentucky.

This regulatory basis of accounting differs from GAAP primarily because the financial statement format does not include the GAAP presentations of government-wide and fund financial statements, cash receipts are recognized when received in cash rather than when earned and susceptible to accrual, and cash disbursements are recognized when paid rather than when incurred or subject to accrual.

Generally and except as otherwise provided by law, property taxes are assessed as of January 1, levied (mailed) November 1, due at discount November 30, due at face value December 31, delinquent January 1 following the assessment, and subject to sale ninety days following April 15.

C. Basis of Presentation

Budgeted Funds

The fiscal court reports the following budgeted funds:

General Fund - This is the primary operating fund of the fiscal court. It accounts for all financial resources of the general government, except where the Department for Local Government requires a separate fund or where management requires that a separate fund be used for some function.

Road Fund - This fund is for road and bridge construction and repair. The primary source of receipts for this fund is state payments for truck licenses distribution, municipal road aid, and transportation grants. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the General Fund.

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

Budgeted Funds (Continued)

Jail Fund - The primary purpose of this fund is to account for the jail expenses of the county. The primary sources of receipts for this fund are reimbursements from the state and federal government, payments from other counties for housing prisoners, and transfers from the General Fund. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the General Fund.

Local Government Economic Assistance Fund - The primary purpose of this fund is to account for grants and related expenditures. The primary sources of receipts for this fund are grants from the state and federal governments.

Ambulance Fund - The primary purpose of this fund is to account for the ambulance service expenses of the county. The primary source of receipts for this fund is the ambulance service billings.

Solid Waste Fund - The primary purpose of this fund is to account for garbage collections expenses of the county. The primary source of receipts for this fund is from monthly billing of solid waste collections to users.

Unbudgeted Funds

The Public Service Corporation Fund- The fund is a legally separate entity established to provide debt service for the purchase of real estate property from the Kentucky Mountains Farm Cooperative. The Public Service Corporation's governing body consists entirely of Fiscal Court members. Therefore, management should include the Public Service Corporation as a component unit, and its financial activity should be blended with that of the fiscal court. However, the Public Service Corporation had no financial activity during the year to blend with the fiscal court.

D. Budgetary Information

Annual budgets are adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer.

The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

E. Lee County Elected Officials

Kentucky law provides for election of the officials below from the geographic area constituting Lee County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices. These financial statements are not required to be included in the financial statement of Lee County, Kentucky.

- Circuit Court Clerk
- County Attorney
- Property Valuation Administrator
- County Clerk
- County Sheriff

F. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and short-term investments with original maturities of three months or less from the date of acquisition.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

G. Long-term Obligations

The fund financial statement recognizes bond interest, as well as bond issuance costs when received or when paid, during the current period. The principal amount of the debt and interest are reported as expenditures. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures. Debt proceeds are reported as other adjustments to cash.

H. Joint Venture

A legal entity or other organization that results from a contractual agreement and that is owned, operated, or governed by two or more participants as a separate activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility is a joint venture. Based upon these criteria, the following is considered a joint venture of the Lee County Fiscal Court: Three Forks Regional Jail.

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

H. Joint Venture (Continued)

Three Forks Regional Jail

On October 6, 2000, the Counties of Lee, Owsley and Wolfe (the participating counties) entered into an Interlocal Cooperation Agreement in order to provide for joint and cooperative action in the acquisition, construction, installation, maintenance and financing of the Three Forks Regional Jail. Pursuant to this interlocal agreement, Lee County (the lead county) established the Three Forks Public Properties Corporation, a legally separate organization, to act as an agency and instrumentality of the participating counties in financing the acquisition and construction of the Three Forks Regional Jail. On December 1, 2000, the corporation issued \$6,295,000 of first mortgage revenue bonds.

The only source of funds expected by the Three Forks Public Properties Corporation to meet the debt service requirements on the bonds are the rental payments from the participating counties, as stipulated in the lease and sublease agreements dated October 1, 2000. Pursuant to the lease and sublease, each participating county covenants to meet its proportionate share of the debt service requirements on the bond as follows (the "proportionate share" or "use allowance"): 40% for Lee County, 22% for Owsley County and 38% for Wolfe County.

On December 1, 2000, the three participating counties established the Three Forks Regional Jail Authority pursuant to the provisions of KRS 441.800 and KRS 441.810 to act as the constituted authority of the participating counties in the acquisition, construction, equipping, and operation of the Three Forks Regional Jail.

The Three Forks Regional Jail Authority and the Three Forks Public Property Corporation are comprised of an eight-member board of directors. Lee County appoints three of the eight members. Wolfe and Owsley counties appoint two members each. In addition, the Lee County Jailer is a required member of the board.

Note 2. Deposits

The fiscal court maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk, but rather follows the requirements of KRS 41.240(4). As of June 30, 2013, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 3. Transfers

The table below shows the interfund operating transfers for fiscal year 2013.

	General Fund	Road Fund	LGEA Fund	Total Transfers In
General Fund	\$		\$ 200,000	\$ 200,000
Road Fund	200,000			200,000
Jail Fund			230,000	230,000
Ambulance Fund	175,000		85,000	260,000
Solid Waste Fund			40,000	40,000
Total Transfers Out	<u>\$ 375,000</u>	<u>\$ 200,000</u>	<u>\$ 355,000</u>	<u>\$ 930,000</u>

Reason for transfers:

To move resources from and to the General Fund and other funds, for budgetary purposes, to the funds that will expend them.

Note 4. Short-term Debt

A. Mack Trucks

In March 2012, the Lee County Fiscal Court entered into a financing obligation agreement for \$238,530 with People's Exchange Bank to purchase Mack trucks. The county purchased heavy trucks to use for one year; then the trucks are to be sold at auction. The terms of the agreement stipulate a one-year repayment schedule, with principal and interest due on March 18, 2012 with an interest rate of 4.0 percent. The debt was paid in full as of June 30, 2013.

B. Mack Trucks

In March 2013, the Lee County Fiscal Court entered into a financing obligation agreement for \$252,628 with People's Exchange Bank to purchase Mack trucks. The county purchased heavy trucks to use for one year; then the trucks are to be sold at auction. The terms of the agreement stipulate a one-year repayment schedule, with principal and interest due on March 13, 2014 with an interest rate of 3.0 percent. The outstanding principal as of June 30, 2013 was \$252,628.

C. Changes In Short-term Debt

Short-term Debt activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Financing Obligations	\$ 238,530	\$ 252,628	\$ 238,530	\$ 252,628	\$ 252,628
Total Short-term Debt	<u>\$ 238,530</u>	<u>\$ 252,628</u>	<u>\$ 238,530</u>	<u>\$ 252,628</u>	<u>\$ 252,628</u>

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 5. Long-term Debt

A. Rear Loader

In February 2008, the Lee County Fiscal Court entered into a financing obligation agreement for \$111,800 with the Kentucky Association of Counties Leasing Trust Program to purchase a rear loader. The terms of the agreement stipulate an eight-year repayment schedule, with variable monthly payments and variable monthly principal payments to end on March 20, 2016. The outstanding principal as of June 30, 2013 was \$43,172. Future lease principal and interest requirements are:

Fiscal Year Ended June 30	Principal	Interest
2014	15,370	1,761
2015	16,340	1,094
2016	11,462	339
Totals	<u>\$ 43,172</u>	<u>\$ 3,194</u>

B. Blacktop Project

In August 2009, the Lee County Fiscal Court entered into a financing obligation agreement for \$300,000 with the Kentucky Association of Counties Leasing Trust Program to pave county roads. The terms of the agreement stipulate an eight-year repayment schedule with variable monthly payments and variable monthly principal payments to end on August 20, 2017. The outstanding principal as of June 30, 2013 was \$168,157. Future lease principal and interest requirements are:

Fiscal Year Ended June 30	Principal	Scheduled Interest
2014	\$ 37,844	\$ 6,709
2015	39,386	5,071
2016	40,990	3,372
2017	42,660	1,600
2018	7,277	89
Totals	<u>\$ 168,157</u>	<u>\$ 16,841</u>

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 5. Long-term Debt (Continued)

C. Heart Start Monitor

In April 2013, the Lee County Fiscal Court entered into a financing obligation agreement for \$21,808 with Phillips Medical Capital to purchase a heart monitor. The terms of the agreement stipulate a forty-eight month repayment schedule with variable monthly payments and variable monthly principal payments to end on April 15, 2017. The outstanding principal as of June 30, 2013 was \$21,010. Future lease principal and interest requirements are:

Fiscal Year Ended June 30	Principal	Scheduled Interest
2014	\$ 5,114	\$ 898
2015	5,366	646
2016	5,629	383
2017	4,901	109
Totals	<u>\$ 21,010</u>	<u>\$ 2,036</u>

D. Changes In Long-term Debt

Long-term Debt activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Financing Obligations	\$ 262,149	\$ 21,808	\$ 51,618	\$ 232,339	\$ 58,328
Total Long-term Debt	<u>\$ 262,149</u>	<u>\$ 21,808</u>	<u>\$ 51,618</u>	<u>\$ 232,339</u>	<u>\$ 58,328</u>

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 6. Employee Retirement System

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

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 6 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 19.55 percent.

The county's contribution for FY 2011 was \$253,512, FY 2012 was \$385,251, and FY 2013 was \$385,953.

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

CERS also provides post retirement health care coverage as follows:

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

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

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

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

LEE COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2013
(Continued)

Note 7. Insurance

For the fiscal year ended June 30, 2013, Lee County was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

Note 8. Subsequent Events

Going Concern Issue - Three Forks Regional Jail Authority, Inc.

Lee County is one of three counties served by the Three Forks Regional Jail Authority, Inc. (a Joint Venture described at Note 1 H). On July 22, 2013, the Three Forks Regional Jail Authority issued their audit report for the fiscal year 2013 that contained the following going concern disclosure:

Management has evaluated the Authority's ability to continue as a going concern and serious doubts have been raised. The Authority's operations have shown an operating loss over the past two years, the inmate population is decreasing and costs are increasing. These factors have caused a serious concern about the Authority's ability to continue as a going concern over the next twelve months. Management is investigating options for increasing revenues and decreasing costs.

Note 9. Related Party Transactions

The county paid \$1,320 to Marshall's Catering to cater the county employees' Christmas dinner. Marshall's Catering is owned by Everett Marshall, a magistrate.

Note 10. Change in Basis of Accounting and Prior Period Adjustments

Lee County, Kentucky, has changed its basis of accounting from presenting its financial statements in accordance with the modified cash basis of accounting and relevant Government Accounting Standards Board (GASB) pronouncements to the regulatory basis of accounting as prescribed or permitted by the Department for Local Government and the laws of the Commonwealth of Kentucky. The net effect was an decrease to the beginning balance of the General Fund by \$151,005 and increase the balance of Jail Fund, Local Government Economic Assistance Fund, and Ambulance Fund by \$29,973, \$54,277, \$66,755, respectively on the *Statement of Receipts, Disbursements, and Changes in Cash Balances and Cash Equivalents-Regulatory Basis*.

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**LEE COUNTY
SUPPLEMENTARY SCHEDULES
Supplementary Information - Regulatory Basis**

For The Year Ended June 30, 2013

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2013

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 2,153,500	\$ 2,153,500	\$ 1,729,626	\$ (423,874)
In Lieu Tax Payments	2,800	2,800	9,445	6,645
Excess Fees	30,280	30,280	9,427	(20,853)
Licenses and Permits	18,000	18,000	20,210	2,210
Intergovernmental Revenue	261,300	261,300	296,196	34,896
Charges for Services	8,000	8,000	11,401	3,401
Miscellaneous	84,531	84,531	164,835	80,304
Interest	1,500	1,500	326	(1,174)
Total Receipts	<u>2,559,911</u>	<u>2,559,911</u>	<u>2,241,466</u>	<u>(318,445)</u>
DISBURSEMENTS				
General Government	948,192	1,136,780	1,072,320	64,460
Protection to Persons and Property	277,168	398,709	360,732	37,977
General Health and Sanitation	245,000	267,556	22,196	245,360
Social Services	51,300	81,146	77,089	4,057
Recreation and Culture	85,133	200,708	167,304	33,404
Capital Projects	600,000	137,982		137,982
Administration	347,813	331,725	320,807	10,918
Total Disbursements	<u>2,554,606</u>	<u>2,554,606</u>	<u>2,020,448</u>	<u>534,158</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>5,305</u>	<u>5,305</u>	<u>221,018</u>	<u>215,713</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			200,000	200,000
Transfers To Other Funds	(398,382)	(398,382)	(375,000)	23,382
Total Other Adjustments to Cash (Uses)	<u>(398,382)</u>	<u>(398,382)</u>	<u>(175,000)</u>	<u>223,382</u>
Net Change in Cash Balances and Cash Equivalents	(393,077)	(393,077)	46,018	439,095
Cash Balances and Cash Equivalents - Beginning (Restated)	<u>393,077</u>	<u>393,077</u>	<u>508,542</u>	<u>115,465</u>
Cash Balances and Cash Equivalents - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 554,560</u>	<u>\$ 554,560</u>

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2013
(Continued)

	ROAD FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
In Lieu Tax Payments	\$ 24,000	\$ 24,000	\$ 6,941	\$ (17,059)
Intergovernmental Revenue	1,142,269	1,352,269	1,498,787	146,518
Miscellaneous	193,824	193,824	217,970	24,146
Interest	450	450	320	(130)
Total Receipts	<u>1,360,543</u>	<u>1,570,543</u>	<u>1,724,018</u>	<u>153,475</u>
DISBURSEMENTS				
Protection to Persons and Property		755	755	
Roads	945,218	1,586,316	1,582,945	3,371
Debt Service	289,994	287,861	287,495	366
Administration	256,331	159,239	157,660	1,579
Total Disbursements	<u>1,491,543</u>	<u>2,034,171</u>	<u>2,028,855</u>	<u>5,316</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(131,000)</u>	<u>(463,628)</u>	<u>(304,837)</u>	<u>158,791</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			200,000	200,000
Transfers To Other Funds			(200,000)	(200,000)
Governmental Leasing Act Receipts		252,628	252,628	
Total Other Adjustments to Cash (Uses)		<u>252,628</u>	<u>252,628</u>	
Net Change in Cash Balances and Cash Equivalents	(131,000)	(211,000)	(52,209)	158,791
Cash Balances and Cash Equivalents - Beginning	<u>131,000</u>	<u>211,000</u>	<u>256,023</u>	<u>45,023</u>
Cash Balances and Cash Equivalents - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 203,814</u>	<u>\$ 203,814</u>

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2013
(Continued)

	JAIL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental Revenue	\$ 39,828	\$ 39,828	\$ 65,473	\$ 25,645
Miscellaneous	100	100	4,880	4,780
Interest	50	50	48	(2)
Total Receipts	39,978	39,978	70,401	30,423
DISBURSEMENTS				
Protection to Persons and Property	406,780	406,283	291,425	114,858
Administration	18,300	18,797	16,952	1,845
Total Disbursements	425,080	425,080	308,377	116,703
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(385,102)	(385,102)	(237,976)	147,126
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	380,102	380,102	230,000	(150,102)
Total Other Adjustments to Cash (Uses)	380,102	380,102	230,000	(150,102)
Net Change in Cash Balances and Cash Equivalents	(5,000)	(5,000)	(7,976)	(2,976)
Cash Balances and Cash Equivalents - Beginning	5,000	5,000	29,973	24,973
Cash Balances and Cash Equivalents - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,997</u>	<u>\$ 21,997</u>

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2013
(Continued)

	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental Revenue	\$ 499,000	\$ 499,000	\$ 502,946	\$ 3,946
Miscellaneous			1,682	1,682
Interest	50	50	92	42
Total Receipts	<u>499,050</u>	<u>499,050</u>	<u>504,720</u>	<u>5,670</u>
DISBURSEMENTS				
General Health and Sanitation	42,675	45,894	43,013	2,881
Recreation and Culture	12,000	12,240	12,240	
Roads	63,000	60,504	60,234	270
Administration	12,273	11,310	10,522	788
Total Disbursements	<u>129,948</u>	<u>129,948</u>	<u>126,009</u>	<u>3,939</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>369,102</u>	<u>369,102</u>	<u>378,711</u>	<u>9,609</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds				
Transfers To Other Funds	(380,102)	(380,102)	(355,000)	25,102
Total Other Adjustments to Cash (Uses)	<u>(380,102)</u>	<u>(380,102)</u>	<u>(355,000)</u>	<u>25,102</u>
Net Change in Cash Balances and Cash Equivalents	(11,000)	(11,000)	23,711	34,711
Cash Balances and Cash Equivalents - Beginning	<u>11,000</u>	<u>11,000</u>	<u>54,277</u>	<u>43,277</u>
Cash Balances and Cash Equivalents - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 77,988</u>	<u>\$ 77,988</u>

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2013
(Continued)

	AMBULANCE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental Revenue	\$ 11,000	\$ 11,000	\$ 10,714	\$ (286)
Charges For Services	588,000	678,000	801,307	123,307
Miscellaneous			11,516	11,516
Interest	100	100	46	(54)
Total Receipts	<u>599,100</u>	<u>689,100</u>	<u>823,583</u>	<u>134,483</u>
DISBURSEMENTS				
Protection to Persons and Property	735,957	833,707	810,278	23,429
Debt Service		2,456	1,203	1,253
Administration	273,525	263,319	259,961	3,358
Total Disbursements	<u>1,009,482</u>	<u>1,099,482</u>	<u>1,071,442</u>	<u>28,040</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(410,382)</u>	<u>(410,382)</u>	<u>(247,859)</u>	<u>162,523</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	398,382	398,382	260,000	(138,382)
Total Other Adjustments to Cash (Uses)	<u>398,382</u>	<u>398,382</u>	<u>260,000</u>	<u>(138,382)</u>
Net Change in Cash Balances and Cash Equivalents	(12,000)	(12,000)	12,141	24,141
Cash Balances and Cash Equivalents - Beginning	<u>12,000</u>	<u>12,000</u>	<u>66,755</u>	<u>54,755</u>
Cash Balances and Cash Equivalents - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 78,896</u>	<u>\$ 78,896</u>

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2013
(Continued)

	SOLID WASTE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
	Original	Final			
RECEIPTS					
Intergovernmental Revenue	\$		\$ 211,665	\$ 216,348	\$ 4,683
Charges for Services		420,000	420,000	413,751	(6,249)
Miscellaneous		3,100	3,100	2,983	(117)
Interest		500	500	86	(414)
Total Receipts		<u>423,600</u>	<u>635,265</u>	<u>633,168</u>	<u>(2,097)</u>
DISBURSEMENTS					
General Health and Sanitation		419,759	650,572	590,939	59,633
Debt Service		16,800	16,939	16,845	94
Administration		104,041	84,754	82,670	2,084
Total Disbursements		<u>540,600</u>	<u>752,265</u>	<u>690,454</u>	<u>61,811</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		<u>(117,000)</u>	<u>(117,000)</u>	<u>(57,286)</u>	<u>59,714</u>
Other Adjustments to Cash (Uses)					
Transfers From Other Funds				40,000	40,000
Total Other Adjustments to Cash (Uses)				<u>40,000</u>	<u>40,000</u>
Net Change in Cash Balances and Cash Equivalents		(117,000)	(117,000)	(17,286)	99,714
Cash Balances and Cash Equivalents - Beginning		<u>117,000</u>	<u>117,000</u>	<u>133,351</u>	<u>16,351</u>
Cash Balances and Cash Equivalents - Ending	\$	<u>0</u>	\$ <u>0</u>	\$ <u>116,065</u>	\$ <u>116,065</u>

LEE COUNTY
NOTES TO SUPPLEMENTARY INFORMATION

June 30, 2013

Note 1. Budgetary Information

Annual budgets are adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer.

The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

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**LEE COUNTY
SUPPLEMENTARY SCHEDULE
Other Information - Regulatory Basis**

For The Year Ended June 30, 2013

LEE COUNTY
SCHEDULE OF CAPITAL ASSETS
Other Information - Regulatory Basis

For The Year Ended June 30, 2013

The fiscal court reports the following schedule of capital assets:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Land and Land Improvements	\$ 319,083	\$	\$	\$ 319,083
Construction In Progress	34,446	48,043		82,489
Buildings	285,144	9,520		294,664
Land and Building Improvements	3,183,150	20,753		3,203,903
Vehicles	2,108,452	107,296		2,215,748
Equipment	543,542	259,949		803,491
Infrastructure	4,312,184	413,330		4,725,514
Total Capital Assets	<u>\$ 10,786,001</u>	<u>\$ 858,891</u>	<u>\$ 0</u>	<u>\$11,644,892</u>

LEE COUNTY
NOTES TO OTHER INFORMATION

June 30, 2013

Note 1. Capital Assets

Capital assets, which include land, land improvements, buildings, furniture and office equipment, building improvements, machinery, equipment, and infrastructure assets (roads and bridges) that have a useful life of more than one reporting period based on the government's capitalization policy, are reported as other information. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed.

	Capitalization Threshold	Useful Life (Years)
Land Improvements	\$ 12,500	10-60
Buildings and Building Improvements	\$ 25,000	10-75
Equipment	\$ 2,500	3-25
Vehicles	\$ 2,500	3-25
Infrastructure	\$ 20,000	10-50

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



ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Steve Mays, Lee County Judge/Executive
Members of the Lee County Fiscal Court

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

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Changes in Cash Balances and Cash Equivalents - Regulatory Basis of the Lee County Fiscal Court for the fiscal year ended June 30, 2013 and the related notes to the financial statement and have issued our report thereon dated January 29, 2014. The Fiscal Court's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Lee County Fiscal Court's internal control over financial reporting to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Lee County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lee County Fiscal Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lee County Fiscal Court's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying comment and recommendation as item 2013-01.

County Judges' Response to Finding

The Lee County Judge's response to the finding identified in our audit is included in the accompanying comment and recommendation. The County Judge'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,



Adam H. Edelen
Auditor of Public Accounts

January 29, 2014

**LEE COUNTY
COMMENT AND RECOMMENDATION**

Fiscal Year Ended June 30, 2013

LEE COUNTY
COMMENT AND RECOMMENDATION

Fiscal Year Ended June 30, 2013

STATE LAWS AND REGULATIONS:

2013-01 The County Should Comply With KRS 424.260 And Bid All Expenditures Over \$20,000

The Lee County Fiscal Court received coal severance funds for the construction of a park pavilion at St. Helens Park. This project was separated into three different contracts, none of which exceeding the \$20,000 bidding requirement. Since the contracts were below \$20,000 the county did not advertise for bids. All contracts were awarded and completed by the same vendor. The Department of Local Government (DLG) investigated and found the pavilion shelter, bathrooms and electrical were part of the same project and were not factually separable, because they are pertained to the construction of a single simple structure. Therefore, the county should have advertised for bids for this project.

KRS 424.260 states when the county makes a contract, lease, or other agreement involving an expenditure of more than \$20,000, they must advertise for bids. Furthermore, based on an Attorney General opinion (OAG 84-274), the court made it clear that a unit of government in complying with the demands of a bidding statute cannot divide the work and let it under several contracts so as to circumvent the bidding requirements.

Since bidding requirements were not met, the county could have been imposed sanctions including repaying the entire amount of the project back to the state.

We reviewed all expenditures to this vendor and noted another project for the renovation of the Senior Citizens building where total expenditures to this vendor exceeded the \$20,000 bidding requirements.

We recommend the county comply with KRS 424.260 and advertise for bids for purchases more than \$20,000 and for projects exceeding \$20,000.

County Judge/Executive's Response: The Lee County Fiscal Court will comply in the future.

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

LEE COUNTY FISCAL COURT

**For The Fiscal Year Ended
June 30, 2013**

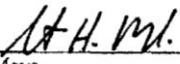
CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

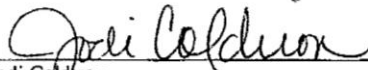
LEE COUNTY FISCAL COURT

For The Fiscal Year Ended June 30, 2013

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



Steve Mays
County Judge/Executive



Jodi Colglron
County Treasurer

