

**ANNUAL FINANCIAL REPORT
YOUR COUNTY CONSERVATION DISTRICT
YOUR ACCOUNT**

BALANCE BROUGHT FORWARD JULY 1, 2018

\$42,398.16

RECEIPTS

| | | | |
|---|--------------|--------------|---------------------|
| R10000 TAXES | | | \$0.00 |
| R10100 MILLAGE TAX | | \$0.00 | |
| R10200 DELINQUENT TAX | | \$0.00 | |
| R10300 FRANCHISE TAX | | \$0.00 | |
| R10400 MINERAL TAX | | \$0.00 | |
| R10500 TELECOMMUNICATIONS TAX | | \$0.00 | |
| R10600 SAND AND GRAVEL TAX | | \$0.00 | |
| R10700 SALES TAX | | \$0.00 | |
| R20000 PERMITS AND LICENSES | | | \$0.00 |
| R30000 PAYMENTS IN LIEU OF TAXES | | | \$0.00 |
| R40000 INTERGOVERNMENTAL REVENUES | | | \$397,010.57 |
| R40100 FISCAL COURT | | \$210,600.00 | |
| R40110 GENERAL FUNDS | \$210,600.00 | | |
| R40120 DEAD ANIMAL | \$0.00 | | |
| R40130 OTHER | \$0.00 | | |
| R40200 CITY | | \$0.00 | |
| R40300 STATE | | \$156,287.69 | |
| R40310 DIRECT AID | \$11,947.19 | | |
| R40320 STATE COST SHARE | \$0.00 | | |
| R40330 ENVIRONMENTAL GRANT | \$3,770.00 | | |
| R40340 GOAP | \$0.00 | | |
| R40341 CAIP LANDOWNER FUNDS | \$0.00 | | |
| R40342 ADMINISTRATIVE | \$0.00 | | |
| R40343 SHARED USE | \$0.00 | | |
| R40344 DEAD ANIMAL REMOVAL | \$0.00 | | |
| R40350 EQUIPMENT LOAN | \$0.00 | | |
| R40360 319 GRANTS | \$140,570.50 | | |
| R40361 PROGRAM FUNDING | \$135,373.12 | | |
| R40362 ADMINISTRATIVE | \$5,197.38 | | |
| R40400 FEDERAL | | \$30,122.88 | |
| R40410 EMPLOYEE PARTNERSHIP PROGRAMS | \$30,122.88 | | |
| R40420 NACD GRANTS | \$0.00 | | |
| R40430 PRIDE | \$0.00 | | |
| R40440 WATERSHED FUNDS | \$0.00 | | |
| R50000 CHARGES FOR SERVICES | | | \$0.00 |
| R50100 EQUIPMENT RENTAL | | \$0.00 | |
| R50110 EQUIPMENT #1 | \$0.00 | | |
| R50120 EQUIPMENT #2 | \$0.00 | | |
| R50130 EQUIPMENT #3 | \$0.00 | | |
| R50140 EQUIPMENT #4 | \$0.00 | | |
| R50150 EQUIPMENT #5 | \$0.00 | | |
| R50200 INFRASTRUCTURE RENTAL | | \$0.00 | |
| R50300 DISTRICT SALES | | \$0.00 | |
| R60000 OTHER REVENUES | | | \$617,456.59 |
| R60100 REIMBURSEMENTS | | \$3,993.50 | |
| R60200 SURPLUS PROPERTY | | \$613,377.09 | |
| R60300 EQUIPMENT LOAN CONTRACTOR PAYMENTS | | \$0.00 | |
| R60310 PRINCIPAL | \$0.00 | | |
| R60320 INTEREST | \$0.00 | | |
| R60330 FEES | \$0.00 | | |
| R60400 GRANTS FROM PARTNERS | | \$0.00 | |
| R60500 INVESTMENT INCOME | | \$0.00 | |
| R60600 OTHER REVENUES | | \$86.00 | |
| R70000 INTEREST EARNED | | | \$861.61 |
| R70100 BANK ACCOUNT | | \$100.70 | |
| R70110 CHECKING | \$88.52 | | |
| R70120 SAVINGS | \$0.00 | | |
| R70130 MONEY MARKET | \$12.18 | | |
| R70200 CERTIFICATES OF DEPOSIT | | \$760.91 | |
| TRANSFER FROM a | | | \$0.00 |
| TRANSFER FROM b | | | \$0.00 |
| TRANSFER FROM c | | | \$0.00 |
| TRANSFER FROM d | | | \$0.00 |

TOTAL RECEIPTS **\$1,015,328.77**

TOTAL AVAILABLE **\$1,057,726.93**

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| | EXPENDITURES | |
|--|---------------------|----------------------------|
| E10000 PERSONNEL | | <u>\$168,345.46</u> |
| E10100 SALARIES AND WAGES | \$140,473.78 | |
| E10110 GROSS SALARY | <u>\$128,722.83</u> | |
| E10120 FEDERAL TAXES | <u>\$11,750.95</u> | |
| E10130 STATE TAXES | <u>\$0.00</u> | |
| E10140 OTHER TAXES | <u>\$0.00</u> | |
| E10200 PER DIEM | <u>\$8,990.00</u> | |
| E10300 HEALTH INSURANCE | <u>\$11,575.95</u> | |
| E10400 WORKERS COMP | <u>\$1,975.00</u> | |
| E10500 UNEMPLOYMENT | <u>\$2,809.50</u> | |
| E10600 RETIREMENT | <u>\$2,521.23</u> | |
| E10700 OTHER | <u>\$0.00</u> | |
| E20000 OPERATING EXPENSE | | <u>\$72,033.32</u> |
| E20100 CONTRACTED SERVICES | <u>\$40,091.65</u> | |
| E20110 ADVERTISING AND PRINTING | <u>\$160.55</u> | |
| E20120 PROFESSIONAL SERVICES | <u>\$8,860.36</u> | |
| E20130 MAINTENANCE AND REPAIRS | <u>\$1,143.69</u> | |
| E20140 UTILITIES | <u>\$2,981.92</u> | |
| E20150 RENTS AND LEASES | <u>\$0.00</u> | |
| E20160 INSURANCE AND BONDS | <u>\$1,297.95</u> | |
| E20170 SHARED EMPLOYEE PAYMENTS | <u>\$0.00</u> | |
| E20180 OTHER CONTRACT EMPLOYEES/ENTITIES | <u>\$25,647.18</u> | |
| E20200 MATERIALS AND SUPPLIES | <u>\$3,615.40</u> | |
| E20210 OFFICE SUPPLIES | <u>\$3,615.40</u> | |
| E20220 TREES AND TREE BAGS | <u>\$0.00</u> | |
| E20300 OTHER OPERATING EXPENSE | <u>\$28,326.27</u> | |
| E20310 EDUCATION AND PROMOTION | <u>\$27,987.02</u> | |
| E20320 FEES | <u>\$339.25</u> | |
| E20330 WATERSHED MAINTENANCE AND OPERATION | <u>\$0.00</u> | |
| E30000 ADMINISTRATION | | <u>\$119,907.91</u> |
| E30100 DUES AND SUBSCRIPTIONS | <u>\$3,725.00</u> | |
| E30200 TRAVEL AND TRAINING | <u>\$4,782.93</u> | |
| E30300 GRANTS AND DONATIONS | <u>\$0.00</u> | |
| E30400 PROGRAMS | <u>\$111,399.98</u> | |
| E30410 STATE COST SHARE | <u>\$0.00</u> | |
| E30420 CAIP | <u>\$0.00</u> | |
| E30430 LOCAL COST SHARE | <u>\$0.00</u> | |
| E30440 ENVIRONMENTAL GRANTS | <u>\$3,173.08</u> | |
| E30450 319 ADMINISTRATION | <u>\$104,265.10</u> | |
| E30460 OTHER/SPECIAL PROJECTS | <u>\$3,961.80</u> | |
| E30500 INVESTMENT LOSS | <u>\$0.00</u> | |
| E40000 CAPITAL OUTLAY | | <u>\$2,505.77</u> |
| E40100 LAND | <u>\$0.00</u> | |
| E40200 LAND IMPROVEMENT | <u>\$0.00</u> | |
| E40300 BUILDING CONSTRUCTION | <u>\$0.00</u> | |
| E40400 BUILDING IMPROVEMENT | <u>\$0.00</u> | |
| E40500 FURNITURE AND FIXES | <u>\$0.00</u> | |
| E40600 EQUIPMENT | <u>\$508.03</u> | |
| E40700 VEHICLES | <u>\$1,997.74</u> | |
| E50000 DEBT SERVICE | | <u>\$0.00</u> |
| E50100 SHORT TERM DEBT PRINCIPAL | <u>\$0.00</u> | |
| E50200 SHORT TERM DEBT INTEREST | <u>\$0.00</u> | |
| E50300 LOAN PRINCIPAL TO OTHER GOVERNMENTS | <u>\$0.00</u> | |
| E50400 LOAN INTEREST TO OTHER GOVERNMENTS | <u>\$0.00</u> | |
| TRANSFER TO a | | <u>\$0.00</u> |
| TRANSFER TO b | | <u>\$0.00</u> |
| TRANSFER TO c | | <u>\$0.00</u> |
| TRANSFER TO d | | <u>\$0.00</u> |
| TOTAL EXPENDITURES | | <u>\$362,792.46</u> |
| BALANCE ON HAND AS OF JUNE 30, 2019 | | <u>\$694,934.47</u> |
| RESTRICTED FUNDS | | <u>\$627,434.63</u> |
| UNRESTRICTED BALANCE ON HAND | | <u>\$67,499.84</u> |

*Surplus Property (R60200) funds are to be reserved for future property spendings only. Categorized as "restricted funds" by BCCDKY.

I CERTIFY THAT THIS FINANCIAL REPORT REPRESENTING ALL ASPECTS OF THE DISTRICT IS TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. THE DISTRICT HAS SUBMITTED A CORRECTIVE MEASURES PLAN BASED ON PREVIOUS AUDIT FINDINGS AND IS FOLLOWING THIS PLAN TO SAFEGUARD PUBLIC FUNDS. IF THIS IS NOT THE CASE THE CONSERVATION DISTRICT NEEDS TO ATTACH A LETTER STATING THE ITEMS THAT HAVE NOT BEEN CORRECTED AND THE STEPS BEING TAKEN TO CORRECT THESE DEFICIENCIES. AT A MINIMUM, THIS PLAN MUST INCLUDE STEPS THAT WILL CORRECT ANY NONCOMPLIANCE ISSUES, WHICH ARE REQUIRED BY LAW.

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CONSERVATION DISTRICT TREASURER

DATE