

Boone County Fiscal Court
Annual Financial Report
As of June 30, 2000

General Fund

REVENUES:

Real Property Taxes	4,576,393.22
Tangible Personal Property Taxes	2,034,467.15
County Motor Vehicle Taxes	728,411.99
Delinquent Property Tax	27,911.26
Watercraft Taxes	6,444.59
Bank Shares Tax	123,684.28
Franchise Taxes-Real Property	208,536.79
Franchise Taxes-Tangible Property	632,456.14
Payroll Taxes	11,733,593.95
Deed Transfer Taxes	561,232.45
Net Profit Taxes	412,713.92
Excess Fees - County Attorney	257.61
Excess Fees - County Clerk	839,240.55
Excess Fees - Sheriff	557,089.02
Business License	160,312.50
Beer and Liquor License	64,631.66
Building Permits	785,413.80
Other Inspection Fees (Sidewalks)	816.86
Cable TV Franchise Fees	181,395.31
Omitted Tangible Personal Taxes	265,512.36
Federal Grants- Heritage Council	9,000.00
FEMA - Hazard Mitigation	53,578.20
Emergency Shelter Grant	10,000.00
Dept for Juvenile Justice Grant	367,928.04
Inter-Co Motor Vehicle Taxes	64,938.16
Transport of Non-Public School	367,029.00
Fire District Grants-Senate Bill 66	10,613.00
Transportation Cabinet Projects	346,671.27
Election Expenses Reimbursement	23,205.00
Board of Assessment Appeals	450.00
Legal Process Fee	506.88
Dog License Refund	1,535.90
Net Court Revenue	26,209.00
Sheriff's Bond Refund	395.85
Courthouse Rentals - A.O.C.	122,428.81
Contracts with Counties	30,000.00
Police Incentive Pay - KLEFPF	182,195.01
D.E.S. Reimbursements	41,583.66
MH/MR Tax Fund for Human Services	50,000.00
Union Ambulance Payroll Payments	131,169.37
Union Fire Dept Payroll Payments	110,986.83
CHR Per Diem - Maplewood	586,187.80
Telephone Reimbursement - A.O.C.	27,360.00
Juvenile Housing Per Diem	19,420.00
Landfill User Fees	106,801.67
Parks and Recreation Fees	67,004.41
Animal Control - Sales & License	59,389.18
Spay/Neuter Program	1,730.00
Data Processing Services	54,819.12
Home Incarceration Fees	1,353.00

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Postage Reimbursement	28,557.53
D.E.S. Clean Up Fees	16,065.60
City of Union Agreement	1,101.00
Vending Machine Commission	3,149.41
Telephone Commission	528.45
Surplus Property Sales	21,443.85
Union Fire Department - Hamilton	20,000.00
Court Designated Workers Lease	8,318.84
Community Action Commission (CAC)	3,804.00
Child Support Office Rent	14,610.24
Barnes Insurance Group Inc Lease	3,500.00
Louis G. Freeman Company	8,882.00
Assisted Housing Lease	13,011.25
Walton Fire Department	25,202.57
Pt. Pleasant Fire Department	73,796.01
NK Transit	34,798.43
Probation and Parole - Rent	4,621.83
SCNK - Hamilton Center	7,500.00
Recycling - White Goods	663.95
Insurance Proceeds	1,000.00
Reimbursements	11,127.11
Amigo Program	7,125.00
Senior Plus Funds - NKADD Reimb	19,300.00
Law Enforcement Grant - Reimb	16,088.63
Water Rescue	280.00
D.A.R.E. Program	5,266.00
Animal Control Donations	9,631.90
Miscellaneous	4,284.40
Insurance Reimbursements	1,080.06
Worker's Compensation Refund	15,782.00
Police Services Reimbursements	22,384.52
Payroll Tax Collection Fees	201,877.21
Woodspoint Sale	4,103,946.87
Airport Parking Fines	33,118.00
Interest on Deposits	986,087.93
Interest - Tax Anticipation Note	69,023.73
Adjustments to Prior Year Surplus	375,001.81
Cash Transfer Out to Other Funds	(3,917,671.00)
Cash Transfer In From Other Funds	1,997,042.59

TOTAL REVENUES:	31,026,336.29
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EXPENDITURES:	
Salaries - Elected Officials	213,984.80
Salaries - Statutory Appointments	97,316.15
Salaries - Office Staff	5,483,719.68
Salaries - Union Fire Dept	107,465.87
Overtime	282,040.50
Salaries - Temporary/Part-Time	211,528.63
KLEFPF Pay	158,090.05
Salaries - Election Tabulators	750.00
Other Per Diem & Fees	47,594.00
Social Security	564,758.78
Retirement	830,127.01

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Insurance	1,080,267.48
Unemployment	19,144.53
Workman's Compensation	165,436.17
Accounting Services	19,958.79
Advertising	25,372.03
Appeals Board Fees	1,650.00
Audit Services	28,862.89
Autopsies & Attendant Services	4,623.00
Consultants	69,083.45
Contracted Construction - Buildings	13,511.85
Contracts with Government Agencies	3,872,848.68
Contract with Agencies - DJJ Grant	328,254.54
Computer Software Development	62,274.70
Evaluation and Testing	40,418.50
Fiscal Agent Charges	8,442.48
Lease Payments	23,480.88
Legal Fees	63,490.58
Maintenance Agreements - General	79,713.33
Medical Services	7,998.00
Polling Places	4,800.00
Program Support	530,056.12
Program Support - Amigo Program	1,925.00
Window Cleaning	2,916.00
Elevator Maintenance	20,873.99
Housing Assistance Payments	15,255.80
Senior Citizens Indigent Funds	22,183.70
Rentals	25,248.12
Solid Waste	62,398.14
Statutory Contributions	175,700.00
Contracted Services - Referees	26,923.50
Contracted Services - Woodspoint	196,317.48
Other Contracted Services	365,609.66
Dare Program	17,699.85
Animal Food and Supplies	5,193.12
Building Maintenance Supplies	28,218.03
Custodial Supplies	20,618.66
Data Processing Supplies	11,426.95
Fertilizer, Seed, Chemicals, Etc.	12,470.61
Food	20,460.83
Fuel	127,189.54
General Construction Materials	72,667.28
Law Enforcement Supplies	35,768.36
Machinery and Equipment	29,181.24
Office Materials and Supplies	56,905.69
Paint	1,607.54
Periodicals	1,599.92
Personal Hygiene/Children Supplies	7,849.21
Petroleum Products	708.86
Plumbing Supplies	11,671.22
Recreation Supplies & Equipment	10,650.11
Tools	7,661.56
Uniforms	97,881.68
Contributions	179,225.46
Dog Tag Fees	3,798.25

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Electrical Repairs and Supplies	18,147.00
General Welfare	3,500.00
Heating and Air Conditioning	19,614.25
Bond and Liability Insurance - KACO	447,715.31
Insurance Claims	12,146.58
Employee Incentive Awards	4,050.57
Special Projects	18,780.98
Medical Services	3,126.14
Medical Supplies and Services	6,628.71
Memberships	26,494.95
Pharmaceuticals	14,318.54
Postage	59,578.86
Printing, Stationery, Forms, Etc.	85,710.73
Reimbursements - Boat Patrol	7,900.00
Tuition Reimbursement	13,658.55
Registrations, Conferences, Trainin	123,568.26
Training	4,867.81
Utilities - General	391,193.20
Utilities - Restricted Custody	29,858.08
Maintenance and Repairs - General	119,627.20
Educational Program	1,061.99
Principal on Bonds	1,345,000.00
Principal on Leases	140,853.85
Interest on Bonds	544,736.46
Interest on Leases	43,301.65
Communication Equipment	203,278.79
Data Processing Equipment	142,879.61
Furniture and Fixtures	5,995.25
Heating & Air Conditioning Equip	1,320.01
Law Enforcement Equipment	47,368.69
Maintenance Equipment	6,553.70
Motor Vehicles	422,347.69
Office Equipment	26,157.96
Other Equipment	91,543.86
Building Projects - New Courts Bldg	973,551.02
Other Capital Outlay	908,213.30
Hebron/Burlington Sewer Project	98,823.76
Program Support	7,199.00

TOTAL EXPENDITURES:	\$ 22,543,541.14
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NET INCREASE/DECREASE IN NET ASSETS	\$ 8,482,795.15
NET ASSETS AT BEGINNING OF YEAR	\$ 11,227,217.03
NET ASSETS AT END OF YEAR	\$ 19,710,012.18

Public Works Fund

REVENUES:

Other Inspection Fees (Sidewalks)	132,336.52
Transportation Cabinet Projects	120,000.00
Truck License Distribution	178,855.58
Vehicle Operation License Refunds	8,253.75
County Road Aid	583,710.00

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Municipal Road Aid	255,221.00
Surplus Property Sales	36,856.00
Road Material Sales & Service	43,784.37
Gasoline Sales	14,565.89
Vehicle Maintenance Sales	112,162.94
Reimbursements	3,490.72
Bond Money Reimbursement	68,450.92
Miscellaneous	74.00
Interest on Deposits	31,400.92
Interest - Tax Anticipation Note	62,560.33
Tax Anticipation Notes	1,200,000.00
Adjustments to Prior Year Surplus	13.74
Bond Proceeds	85,502.20
Cash Transfer In From Other Funds	3,783,671.00

TOTAL REVENUES:

\$ 6,720,909.88

EXPENDITURES:

Salaries - Statutory Appointments	57,589.50
Salaries - Office Staff	1,173,925.77
Overtime	247,843.06
Contracted Services - Highways	2,102,783.38
Contracted Services - Sewers	172,066.69
Computer Software Development	2,578.49
Engineering Services	39,270.30
Maintenance Agreements - General	778.04
Maint and Repair Services - Vehicle	40,929.37
Program Support	44,682.00
Rentals	25,093.36
Solid Waste	4,158.00
Other Contracted Services	15,100.67
Asphalt	30,760.06
Building Maintenance Supplies	3,456.65
Concrete	48,106.76
Crushed Stone and Gravel	138,568.73
Fuel	35,902.27
General Construction Materials	33,293.90
Storm Sewer Materials	48,258.46
Motor Vehicle Parts	156,458.10
Office Materials and Supplies	5,154.01
Road Materials	9,740.43
Petroleum Products	7,637.71
Pipe	27,776.74
Signs	49,836.70
Salt	74,355.85
Sand	1,646.08
Tools	10,832.09
Tires and Tubes	25,957.47
Uniforms	17,747.15
Memberships	2,167.34
Printing, Stationery, Forms, Etc.	976.98
Registrations, Conferences, Trainin	9,758.43
Utilities - General	42,157.63
Safety Equipment	12,948.99

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Principal on Bonds	285,790.00
Principal on Notes	1,200,000.00
Interest on Bonds	54,022.19
Furniture and Fixtures	7,755.69
Highway Equipment	72,115.90
Office Equipment	34,661.91
Other Equipment	36,598.47
Building and Construction	187,393.94

TOTAL EXPENDITURES:	\$ 6,598,635.26
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NET INCREASE/DECREASE IN NET ASSETS	\$ 122,274.62
NET ASSETS AT BEGINNING OF YEAR	\$ 119,865.76
NET ASSETS AT END OF YEAR	\$ 242,140.38

Jail Fund

REVENUES:

REVENUES AND OTHER ADDITIONS:

Federal Prisoners	495,446.74
Federal Reimbursement/Refunds	3,060.00
State Fees	163,989.72
Medical Fees from State	169,607.01
District Court Fees	89,187.50
Contracts with Counties	393.45
State Prisoners	591,374.97
DUI Service Fees	20,468.72
MH/MR Tax Fund for Human Services	13,579.00
Work Release	109,130.00
Jail Weekend Fees	15,560.00
Home Incarceration Fees	140.00
Digital Fingerprinting Services	37,494.00
Telephone Commission	64,393.19
Reimbursements	137.14
Miscellaneous	3,255.27
Insurance Reimbursements	710.94
Interest on Deposits	6,150.67
Cash Transfer In From Other Funds	34,000.00

TOTAL REVENUES:	\$ 1,818,078.32
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EXPENDITURES:

Salaries - Elected Officials	75,947.27
Salaries - Office Staff	681,423.10
Overtime	18,761.66
Salaries - Temporary/Part-Time	146,056.31
Social Security	64,808.05
Retirement	136,223.70
Insurance	98,839.79
Maintenance Agreements - General	2,320.00
Rentals	3,361.88
Other Contracted Services	16,056.00
Building Maintenance Supplies	46,565.19

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Food	203,297.87
Linens	6,083.93
Office Materials and Supplies	11,461.96
Prisoners' Clothing	5,760.49
Uniforms	9,950.47
Dental Services	3,985.00
Medical Supplies and Services	104,031.98
Memberships	4,478.66
Printing, Stationery, Forms, Etc.	3,877.54
Registrations, Conferences, Trainin	9,699.10
Maintenance and Repairs - General	12,142.02
Data Processing Equipment	15,397.52
Furniture and Fixtures	1,549.18
Motor Vehicles	54,057.41
Other Equipment	7,038.08
TOTAL EXPENDITURES:	\$ 1,743,174.16
NET INCREASE/DECREASE IN NET ASSETS	\$ 74,904.16
NET ASSETS AT BEGINNING OF YEAR	\$ 174,328.62
NET ASSETS AT END OF YEAR	\$ 249,232.78

Local Government Economic Assistance Fund

REVENUES:	
Coal Road Impact Fees	20,373.78
Mineral Severance Tax	86,066.62
Interest on Deposits	2,441.75
TOTAL REVENUES:	\$ 108,882.15
EXPENDITURES:	
Asphalt	27,065.23
Fuel	20,706.67
TOTAL EXPENDITURES:	\$ 47,771.90
NET INCREASE/DECREASE IN NET ASSETS	\$ 61,110.25
NET ASSETS AT BEGINNING OF YEAR	\$ 116.93
NET ASSETS AT END OF YEAR	\$ 61,227.18

Federal Grants Fund

REVENUES:	
CDBG - Sewer Projects	10,000.00
TOTAL REVENUES:	\$ 10,000.00
EXPENDITURES:	
Scattered Sewer Site Assessment	10,000.00

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TOTAL EXPENDITURES:	\$ 10,000.00
NET INCREASE/DECREASE IN NET ASSETS	-
NET ASSETS AT BEGINNING OF YEAR	-
NET ASSETS AT END OF YEAR	-

Parks and Recreation Fund

REVENUES:	
Parks Escrow Donations	6,074.54
Interest on Deposits	244.08
TOTAL REVENUES:	\$ 6,318.62
EXPENDITURES:	
Land Improvements	2,545.00
TOTAL EXPENDITURES:	\$ 2,545.00
NET INCREASE/DECREASE IN NET ASSETS	\$ 3,773.62
NET ASSETS AT BEGINNING OF YEAR	\$ 2,284.08
NET ASSETS AT END OF YEAR	\$ 6,057.70

Police Forfeiture Fund

REVENUES:	
Drug Forfeitures	9,708.82
Interest on Deposits	9,056.10
TOTAL REVENUES:	\$ 18,764.92
EXPENDITURES:	
Registrations, Conferences, Trainin	3,245.00
Law Enforcement Equipment	36,872.00
Motor Vehicles	26,257.00
Other Equipment	2,616.00
TOTAL EXPENDITURES:	\$ 68,990.00
NET INCREASE/DECREASE IN NET ASSETS	\$ (50,225.08)
NET ASSETS AT BEGINNING OF YEAR	\$ 183,757.70
NET ASSETS AT END OF YEAR	\$ 133,532.62

Assisted Housing Fund

REVENUES:	
Housing Assistance Payments	2,506,042.13
Interest on Deposits	6,539.61
Cash Transfer Out to Other Funds	(29,365.87)

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TOTAL REVENUES:	<u>\$ 2,483,215.87</u>
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EXPENDITURES:

Salaries - Office Staff	211,369.15
Overtime	1,609.95
Social Security	14,656.60
Retirement	14,831.34
Insurance	17,079.00
Audit Services	4,100.00
Maintenance Agreements - General	2,171.32
Housing Assistance Payments	1,985,737.67
Rentals	13,435.18
Fuel	357.47
Office Materials and Supplies	4,624.02
Periodicals	1,303.97
Uniforms	622.37
Memberships	340.00
Postage	6,851.70
Printing, Stationery, Forms, Etc.	2,538.11
Registrations, Conferences, Trainin	4,973.95
Utilities - General	373.79
Maintenance and Repairs - General	2,319.28
Data Processing Equipment	13,723.16
Furniture and Fixtures	501.93
Other Equipment	335.90

TOTAL EXPENDITURES:	<u>\$ 2,303,855.86</u>
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NET INCREASE/DECREASE IN NET ASSETS	\$ 179,360.01
NET ASSETS AT BEGINNING OF YEAR	\$ 38,965.68
NET ASSETS AT END OF YEAR	\$ 218,325.69

Assisted Housing Reserve Fund

REVENUES:

Interest on Deposits	16,038.58
Cash Transfer In From Other Funds	29,365.87

TOTAL REVENUES:	<u>\$ 45,404.45</u>
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TOTAL EXPENDITURES:

Emergency Reserve	<u>\$ 17,470.00</u>
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NET INCREASE/DECREASE IN NET ASSETS	\$ 27,934.45
NET ASSETS AT BEGINNING OF YEAR	\$ 257,369.78
NET ASSETS AT END OF YEAR	\$ 285,304.23

Local Law Enforcement Grant Fund

TOTAL REVENUES:

Interest on Deposits	<u>\$ 1,760.31</u>
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EXPENDITURES:

Refunds - Local Law Enforcement Gra	16,088.63
Data Processing Equipment	-
Law Enforcement Equipment	22,518.80

TOTAL EXPENDITURES:	\$ 38,607.43
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NET INCREASE/DECREASE IN NET ASSETS	\$ (36,847.12)
NET ASSETS AT BEGINNING OF YEAR	\$ 57,059.59
NET ASSETS AT END OF YEAR	\$ 20,212.47

MH/MR/Aging Tax Fund

REVENUES:

MH/MR/SC Taxes	1,620,741.89
Interest on Deposits	92,129.98

TOTAL REVENUES:	\$ 1,712,871.87
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EXPENDITURES:

Accounting Services	38,018.44
Program Support	1,368,594.01
Other Contracted Services	50,000.00
Utilities - General	2,387.37

TOTAL EXPENDITURES:	\$ 1,458,999.82
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NET INCREASE/DECREASE IN NET ASSETS	\$ 253,872.05
NET ASSETS AT BEGINNING OF YEAR	\$ 1,461,097.85
NET ASSETS AT END OF YEAR	\$ 1,714,969.90

Revolving Loan Fund

REVENUES:

Area Development Funds	70,150.00
Interest on Deposits	4,166.43

TOTAL REVENUES:	\$ 74,316.43
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NET INCREASE/DECREASE IN NET ASSETS	74,316.43
NET ASSETS AT BEGINNING OF YEAR	-
NET ASSETS AT END OF YEAR	\$ 74,316.43

Boone County School Tax Fund

REVENUES:

Payroll Taxes	4,154,612.45
Interest on Deposits	22,883.39

TOTAL REVENUES:	\$ 4,177,495.84
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TOTAL EXPENDITURES:

Contracts with Government Agencies	\$	4,165,086.33
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NET INCREASE/DECREASE IN NET ASSETS	\$	12,409.51
NET ASSETS AT BEGINNING OF YEAR	\$	54,751.92
NET ASSETS AT END OF YEAR	\$	67,161.43

Public Safety Fund

REVENUES:

911 User Service Fee	874,932.33
Miscellaneous	1,266.00
Interest on Deposits	28,549.65
Borrowed Money - Short Term	500,000.00

TOTAL REVENUES:	\$	1,404,747.98
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EXPENDITURES:

Lease Payments	8,723.00
Maintenance Agreements - General	30,131.75
Other Contracted Services	37,504.09
Utilities - General	66,600.72
Maintenance and Repairs - General	10,673.34
Principal on Bonds	114,210.00
Principal on Leases	245,931.41
Interest on Bonds	7,785.31
Interest on Leases	35,652.49
Communication Equipment	355,153.05
Data Processing Equipment	29,355.95

TOTAL EXPENDITURES:	\$	941,721.11
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NET INCREASE/DECREASE IN NET ASSETS	\$	463,026.87
NET ASSETS AT BEGINNING OF YEAR	\$	228,899.73
NET ASSETS AT END OF YEAR	\$	691,926.60

Motor Vehicle Rental Tax Fund

REVENUES:

Motor Vehicle Rental Tax	1,787,336.99
Interest on Deposits	6,956.79

TOTAL REVENUES:	\$	1,794,293.78
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EXPENDITURES:

Accounting Services	53,620.11
Program Support	1,740,684.87

TOTAL EXPENDITURES:	\$	1,794,304.98
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NET INCREASE/DECREASE IN NET ASSETS	\$	(11.20)
NET ASSETS AT BEGINNING OF YEAR	\$	18.75
NET ASSETS AT END OF YEAR	\$	7.55

Scattered Sewer Assessment Program

REVENUES:

Inter-gov't Transfers - Grant Comm	11,000.00
Interest on Deposits	7.53

TOTAL REVENUES:	<u>\$ 11,007.53</u>
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NET INCREASE/DECREASE IN NET ASSETS	\$	11,007.53
NET ASSETS AT BEGINNING OF YEAR	\$	-
NET ASSETS AT END OF YEAR	\$	11,007.53

E. P. Robinson Fund

TOTAL REVENUES:

Interest on Deposits	<u>\$ 14,493.13</u>
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TOTAL EXPENDITURES:

Maintenance and Repairs - General	<u>\$ 39,025.00</u>
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NET INCREASE/DECREASE IN NET ASSETS	\$	(24,531.87)
NET ASSETS AT BEGINNING OF YEAR	\$	268,258.33
NET ASSETS AT END OF YEAR	\$	243,726.46

NOTE: A complete vendor listing is available at the Boone County Administration Building in the Finance Department or at our web site:
www.boonecountyky.org