



SPGE: Financial Disclosure Training

2017

Cities and Special District Branch

Contact Information

Department for Local Government

Cities & Special Districts Branch
1024 Capitol Center Drive, Suite 340
Frankfort, KY 40601

Toll Free: 800-346-5606

Phone: 502-573-2382

Email: DLG-CSD@ky.gov

Website: <http://kydlgweb.ky.gov/>

Follow DLG on Twitter!
[@DLG_KY](#)

SPGE Home Page

- ▶ The SPGE home page is where to get copies of downloadable forms
 - Tax Rate Calculation Workbook
 - Housing Authority Exclusion Request Form
 - Blank UFIR
 - Grant Exemption Form
 - Reporting Calendar

The screenshot shows the SPGE Home Page. On the left is a vertical navigation menu with the following items: Home, Office of the Commissioner, Staff Directory, Financial Management & Administration, Counties, Cities, Special Purpose Governmental Entities, Information, Public Portal, Registration / Financial Disclosure, and Agencies. The 'Special Purpose Governmental Entities' item is highlighted in green. A red arrow labeled '1' points to the 'Home' link in the menu, and a red arrow labeled '2' points to the 'Special Purpose Governmental Entities' link. The main content area has a blue header with the text 'Special Purpose Government Entities (SPGE) Home'. Below this is a 'DOWNLOADS' section with a list of links: '2016 SPGE TAX RATE Calculation Workbook (.xls - 102 kb) EDIT | DELETE', 'Attestation Engagement Format (.docx - 41 kb) EDIT | DELETE', 'Housing Authority Exclusion Request Form (.docx - 51 kb) EDIT | DELETE', 'SPGE Calendar - APRIL Fiscal Year (.doc - 51 kb) EDIT | DELETE', 'SPGE Calendar - JANUARY Fiscal Year (.doc - 51 kb) EDIT | DELETE', 'SPGE Calendar - JULY Fiscal Year (.doc - 51 kb) EDIT | DELETE', 'SPGE Calendar - OCTOBER Fiscal Year (.doc - 52 kb) EDIT | DELETE', and 'SPGE Grant Exemption Form (.pdf - 203 kb) EDIT | DELETE'. Below the downloads is a 'UNIFORM FINANCIAL INFORMATION REPORTS' section with a link for 'Generic SPGE UFIR | FILLABLE | PRINTABLE | EDIT | DELETE'. At the bottom, there are links for 'ADD NEW DOWNLOAD' and 'UPLOAD ETHICS ORDINANCE'.

Home

Office of the Commissioner

Staff Directory

Financial Management & Administration

Counties

Cities

Special Purpose Governmental Entities

Information

Public Portal

Registration / Financial Disclosure

Agencies

Special Purpose Government Entities (SPGE) Home

DOWNLOADS

[2016 SPGE TAX RATE Calculation Workbook](#) (.xls - 102 kb) [EDIT](#) | [DELETE](#)

[Attestation Engagement Format](#) (.docx - 41 kb) [EDIT](#) | [DELETE](#)

[Housing Authority Exclusion Request Form](#) (.docx - 51 kb) [EDIT](#) | [DELETE](#)

[SPGE Calendar - APRIL Fiscal Year](#) (.doc - 51 kb) [EDIT](#) | [DELETE](#)

[SPGE Calendar - JANUARY Fiscal Year](#) (.doc - 51 kb) [EDIT](#) | [DELETE](#)

[SPGE Calendar - JULY Fiscal Year](#) (.doc - 51 kb) [EDIT](#) | [DELETE](#)

[SPGE Calendar - OCTOBER Fiscal Year](#) (.doc - 52 kb) [EDIT](#) | [DELETE](#)

[SPGE Grant Exemption Form](#) (.pdf - 203 kb) [EDIT](#) | [DELETE](#)

UNIFORM FINANCIAL INFORMATION REPORTS

[Generic SPGE UFIR](#) | [FILLABLE](#) | [PRINTABLE](#) | [EDIT](#) | [DELETE](#)

[ADD NEW DOWNLOAD](#)

[UPLOAD ETHICS ORDINANCE](#)

DLG Website

<http://kydlgweb.ky.gov>

All financial documents are submitted online.

To access your SPGE Dashboard go to the SPGE SEARCH page

The screenshot shows the 'Special Purpose Governmental Entity (SPGE) Search Screen' on the DLG website. The page has a blue header with the text 'OFFICE OF THE GOVERNOR', 'DEPARTMENT FOR LOCAL GOVERNMENT', and 'COMMONWEALTH OF KENTUCKY'. A vertical navigation menu on the left contains links: Home, Office of the Commissioner, Staff Directory, Financial Management & Administration, Counties, Cities, Special Purpose Governmental Entities, Information, Public Portal, Registration / Financial Disclosure, Area Development Districts, and Agencies. The main content area is titled 'Special Purpose Governmental Entity (SPGE) Search Screen' and contains a welcome message: 'Welcome to DLG's financial disclosure reporting portal for Special Purpose Governmental Entities (SPGEs). First we have to determine whether or not you are already in our system. Enter the county your SPGE is headquartered in and press <SEARCH> to get started.' Below this is a form with a 'County Located' label, a dropdown menu showing 'Adair', and a 'SEARCH' button. A 'TUTORIALS' section at the bottom lists links for 'SPGE Registration' and five types of 'SPGE Financial Disclosure' reports with their respective file sizes. Red arrows and numbers 1 through 4 point to specific elements: 1 points to 'Financial Management & Administration' in the menu; 2 points to 'Special Purpose Governmental Entities' in the menu; 3 points to 'Registration / Financial Disclosure' in the menu; and 4 points to the 'Adair' dropdown menu.

Home

Office of the Commissioner

Staff Directory

Financial Management & Administration

Counties

Cities

Special Purpose Governmental Entities

Information

Public Portal

Registration / Financial Disclosure

Area Development Districts

Agencies

OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT
COMMONWEALTH OF KENTUCKY

Special Purpose Governmental Entity (SPGE) Search Screen

Welcome to DLG's financial disclosure reporting portal for Special Purpose Governmental Entities (SPGEs). First we have to determine whether or not you are already in our system. Enter the county your SPGE is headquartered in and press <SEARCH> to get started.

County Located

Adair

SEARCH

TUTORIALS

[SPGE Registration](#)

[SPGE Financial Disclosure: Enterprise \(July - June Fiscal Year\) - pptx \(3MB\)](#)

[SPGE Financial Disclosure: Enterprise Water District \(Calendar Year\) - pptx \(3MB\)](#)

[SPGE Financial Disclosure: Non-Enterprise - pptx \(4MB\)](#)

[SPGE Financial Disclosure: Federally Regulated Utility - pptx \(1MB\)](#)

SPGE List - by County

Find your entity and click **THIS IS ME** to go to the Login page.

Note: If you do **NOT** see your entity listed on the County page, please contact DLG.

Special Purpose Governmental Entity (SPGE) List Screen

If your SPGE is listed below, click on the button beside it that says "THIS IS ME". If you do not see your SPGE on this list, that means your SPGE is not currently registered with DLG. You will need to contact DLG at 800-346-5606 and ask to speak to a Local Government Advisor to register your SPGE. After you have completed registration, you may submit your financials.

County Searched		Anderson	
Name	County	FormType	
Anderson County Extension District	Anderson	SPGE Non-Enterprise - With Taxing Authority	<input type="button" value="THIS IS ME"/>
Anderson County Fire District	Anderson	SPGE Non-Enterprise - With Taxing Authority	<input type="button" value="THIS IS ME"/>
Anderson County Health Department	Anderson	SPGE Non-Enterprise - Without Taxing Authority	<input type="button" value="THIS IS ME"/>
Anderson County Library Taxing District	Anderson	SPGE Non-Enterprise - With Taxing Authority	<input type="button" value="THIS IS ME"/>
Anderson County Public Health Taxing District	Anderson	SPGE Non-Enterprise - With Taxing Authority	<input type="button" value="THIS IS ME"/>
Anderson County Soil & Water Conservation District	Anderson	SPGE Non-Enterprise - With Taxing Authority	<input type="button" value="THIS IS ME"/>
Lawrenceburg Anderson County Economic Development Authority	Anderson	SPGE Non-Enterprise - Without	<input type="button" value="THIS IS ME"/>

Login/Password Reset

Log in to access your SPGE Dashboard.

Forgot your login?

Click RESET to send a password reset email to the contact email address listed on your Registration form. The email will include your SPGE's user name and a link to reset the password.



The screenshot shows the login interface for the Office of the Governor, Department for Local Government, Commonwealth of Kentucky. The header is blue with the department name and the state seal. The main content area is white. It features a 'Please Log In' heading with a link to change the password. Below this are input fields for 'User Name' and 'Password', followed by a 'LOGIN' button. At the bottom, there is a paragraph explaining the password reset process and a 'RESET' button. A red arrow points from the 'Forgot your login?' text to the 'RESET' button.

OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT
COMMONWEALTH OF KENTUCKY

Please Log In
(or click [here](#) to change your password)

User Name

Password

LOGIN

If you have forgotten your password and need it reset, we can send a link to the email address we have registered for this SPGE. Click the RESET button to proceed.

RESET

SPGE Dashboard

On your dashboard you will see boxes for **multiple fiscal years**. When submitting financials, please check that you are working on the correct fiscal year.

To view or print the financials you've submitted, click the **BLUE** links in any **Reports** box.

Click **RCPT** to view or print your receipt for the registration Fee.

SPGE Grants							
FY:	ID:	PURPOSE:	INCOME AMT:	APPROPRIATION AMT:	RECEIVED:	STATUS:	ADD NEW
FY 2015							
VIEW / HIDE FY 2015							
FY 2016							
VIEW / HIDE FY 2016							
FY 2017							
VIEW / HIDE FY 2017							
FY 2018							
VIEW / HIDE FY 2018							
Compliance Reports							
MORE / LESS							
FY	REGISTRATION	BUDGETS	AMENDMENTS	ACTUALS	AUDITS		
2017	2017	2017 X	2017				
2016	2016						
2015	2015	2015 X	2015	2015			

Registration

The annual Registration and Fee Payment must be completed before your Budget can be entered. To register, on your Dashboard click **VIEW/HIDE** to open the fiscal year box in which you want to complete registration, then click **GO TO REGISTRATON**.

Click on this same **REGISTRATION** link anytime you want to edit your registration form.

FY 2017

VIEW / HIDE FY 2017

FY 2018

VIEW / HIDE FY 2018

Account Information				
Registration	REGISTRATION OPENS 2/1/2017 REGISTRATION DUE 4/15/2017	COMPLETED DATE EXEMPT		REGISTER SPGE
Financial Disclosure	BUDGET SUBMITTED NOT SUBMITTED BUDGET OPENS 2/1/2017 BUDGET DUE 4/15/2017	AMENDMENT / TRANSFER NONE AMEND/TRANS OPENS 4/1/2017 AMEND/TRANS DUE 3/31/2018	YEAR END ACTUAL NONE ACTUALS OPENS 4/1/2018 ACTUALS DUE 6/1/2018	<i>UFIR not required</i>
Audits	AUDIT OPENS 6/1/2018 AUDIT DUE 4/1/2019	AUDIT/ATTESTATION SUBMITTED NOT SUBMITTED	AUDIT DATA UNAVAILABLE NEXT AUDIT DUE: DUE DATE TBD	UPLOAD AUDIT

Financial Disclosure Links

Workbook Download
<i>Enter Budget Estimates</i>
<i>Enter Budget Amendments/Transfers</i>
<i>Enter Year End Actuals</i>

Registration

SPGE updates and reminders will be sent by email. Please use **TWO DIFFERENT** emails on the registration form to assure reminders are received.

1. Contact Email in Section I

2. Data Supplied By Email in Section IV

Section I			
SPGE Information			
SPGE NAME: DLG Tester			TAXING AUTHORITY? <input checked="" type="radio"/> No <input type="radio"/> Yes
MAILING ADDRESS: 1111 max			
CITY: april	ZIP CODE: 40071		
CONTACT NAME: Lori	TELEPHONE NUMBER: (555) 555-5555		
EMAIL: lori.denhart@ky.gov	FAX NUMBER: (555) 555-5555	HEADQUARTERED COUNTY: Adair	
WEBSITE URL: 			
SPGE TYPE: SPGE Non-Enterprise - Without Taxing Authority		DISTRICT TYPE: Air Board (Chapter 183)	
TYPES OF SERVICES PROVIDED BY SPGE: 			
OPERATIONAL BOUNDARIES AND SERVICE AREA OF SPGE: 			
LIST ALL FEDERAL, STATE AND LOCAL ENTITIES THAT HAVE OVERSIGHT OVER THE SPGE: 			
Section II			
Creation and Operational Information			
KRS UNDER WHICH SPGE WAS ESTABLISHED: abc		DATE SPGE ESTABLISHED: 	DATE OF LAST AUDIT:
ESTABLISHING ENTITY: Select One			
KRS UNDER WHICH SPGE OPERATES: 		ETHICS ORDINANCE: <input checked="" type="radio"/> COUNTY <input type="radio"/> CITY <input type="radio"/> OTHER PROVISIONS ADOPTED	
Section III			
Local Newspaper (per KRS 424.120)			
CITY: 		STATE: 	PHONE:
ZIP: 		PHONE: 	
Section IV			
Data Supplied By (click here if same as contact information)			
SUPPLIER NAME: 		TELEPHONE NUMBER: 	EXTENSION:
TITLE: 		DATE: 12/30/2015	
MAILING ADDRESS: 		CITY: 	
STATE: 	ZIP: 	EMAIL: 	
Section V			

Registration

Section V:

Total Annual revenues from all sources –

Beginning with FY 2017, this number will pull from the FY 2015 Year End Actuals that you reported to DLG.

Taxes or Fees – Check YES if your board adopts a tax rate or levies a fee for service.

When completed, click NEXT.

Section III

Local Newspaper (per KRS 424.120)

NEWSPAPER NAME: The State Journal		MAILING ADDRESS: 1216 Wilkinson Blvd	
CITY: Frankfort	STATE: KY	ZIP: 40601	PHONE: (502) 227-4556

Section IV

Data Supplied By (click here if same as contact information)

SUPPLIER NAME: Lori Denhart		TELEPHONE NUMBER: (502) 573-2382	EXTENSION: 281
TITLE: Local Government Advisor			DATE: 01/30/2017
MAILING ADDRESS: 1024 Capital Center Drive		CITY: Frankfort	
STATE: KY	ZIP: 40601	EMAIL: lori.denhart@ky.gov	

Section V

Fees

SUM OF TOTAL ANNUAL REVENUES FROM ALL SOURCES FROM PREVIOUS YEAR FOR CALCULATING FEE RATE (DUE BY JULY 15) ** COMMAS OR DOLLAR SIGNS**	2.0000
DOES YOUR ENTITY CHARGE TAXES OR FEES?	Yes ▼

Section VI

Board Meetings

MEETING DATE: First Tuesday of Month	MEETING TIME: 6 PM	LOCATION: DLG
---	-----------------------	------------------

NEXT

Registration

ALMOST DONE...

EDIT REGISTRATION
at the top of the
page.

ADD TAXES/FEES
near the bottom of
the page.

**ADD BOARD
MEMBERS** and their
contact information.

**SUBMIT
REGISTRATION** to pay
the Fee.

Special Purpose Government Entity (SPGE)
Registration and Board Reporting Form
Registration Year:

ALMOST DONE...
Please double-check your information and click "SUBMIT REGISTRATION" at the bottom of this page.

[EDIT REGISTRATION](#)

Section I

SPGE Information

SPGE NAME: DLG Test - LH		TAXING AUTHORITY? Yes
MAILING ADDRESS: 3213241		COUNTIES SERVED Adair DELETE ADD COUNTY
CITY: 3213241	ZIP CODE: 12132	
CONTACT NAME: LEE HAMILTON	TELEPHONE NUMBER: (231) 213-2465	HEADQUARTERED COUNTY: Adair
EMAIL: LEE.HAMILTON@KY.GOV	FAX NUMBER: (132) 154-6546	
WEBSITE URL:		
SPGE TYPE: SPGE Non-Enterprise - Without Taxing Authority		

Section V

Fees

SUM OF TOTAL ANNUAL REVENUES FROM ALL SOURCES FROM PREVIOUS YEAR FOR CALCULATING FEE RATE (DUE BY JULY 15)	\$156,785.00
DOES YOUR ENTITY CHARGE TAXES OR FEES?	Yes

Section VI

Board Meetings

MEETING DATE: 1st Monday Every Month	MEETING TIME: 6PM	LOCATION: 1520 South Main
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Taxes / Fees

List the five (5) highest revenue producing taxes and/or fees imposed and collected in the previous year. If the top five (5) taxes/fees do not produce at least 85% of all tax/fee revenues received, continue listing until the total is at least 85%. If you have fewer than five (5) taxes/fees, list all.

TAXES / FEES LISTED
[ADD TAXES / FEES](#)

Board Members

NO BOARD MEMBERS LISTED
[ADD BOARDMEMBER](#) [EDIT REGISTRATION](#)

Electronic Signature:

I certify under penalty of law that the data supplied on this form is true and accurate to the best of my knowledge.
** When you click the button below, it will take you to another website for payment. **DO NOT** click the 'back' button on your browser, it will reset your cart and we will not receive notification of your payment. There will be a link on the page to send you back here.

SUBMIT REGISTRATION

Registration Fee

- ▶ Based on Total Annual Revenues from all sources:
 - Less than \$100,000 = \$25
 - \$100,000 to \$500,000 = \$250
 - More than \$500,000 = \$500
- If your entity had a newspaper noncompliance fee, it will be added to your registration fee and included as part of it
- If your entity applied for a grant exemption, it will be reflected here

Temporary Manual Registration Payment

- ▶ Due to technical issues, our regular electronic payment is temporarily down.
- ▶ You will be rerouted to a pop-up dialog box giving instructions on how to make manual payment.

Temporary Manual Registration Payment

- ▶ The pop-up indicates we are having online payment issues
- ▶ Please print a copy of the following invoice page and mail it to DLG

The screenshot displays a web portal interface. At the top, a pop-up window from 'kydlgweb.ky.gov' states: 'We need your help. Our website fails to allow payment online. Please read the information on the following screen. Print a copy of the invoice and mail with payment to DLG. You will be notified after we update our system with your payment and open the 2017 Budget Estimates link on your Dashboard.' Below the pop-up is a registration form with two identical sections. Each section contains fields for Title, First Name, Last Name, Address, City, Zip Code, Telephone, Term Expires, and Term. A red arrow points from the text 'Please print a copy of the following invoice page and mail it to DLG' to the first form section. At the bottom of the page, there is an 'Electronic Signature' field, a certification statement, and a warning about not clicking the back button.

kydlgweb.ky.gov says:

We need your help. Our website fails to allow payment online. Please read the information on the following screen. Print a copy of the invoice and mail with payment to DLG. You will be notified after we update our system with your payment and open the 2017 Budget Estimates link on your Dashboard.

OK

Form Section 1:

TITLE:	FIRST NAME:	LAST NAME:
MEMBER		S
ADDRESS:		
CITY:	ZIP CODE:	TELEPHONE:
TERM EXPIRES:	TERM:	
01/01/2018		
EDIT DELETE		

Form Section 2:

TITLE:	FIRST NAME:	LAST NAME:
ADDRESS:		
CITY:	ZIP CODE:	TELEPHONE:
TERM EXPIRES:	TERM:	
EDIT DELETE		

[ADD BOARDMEMBER](#) [EDIT REGISTRATION](#)

Electronic Signature: _____

I certify under penalty of law that the data supplied on this form is true and accurate to the best of my knowledge.

** When you click the button below, it will take you to another website for payment. **DO NOT** click the 'back' button on your browser, it will reset your cart and we will not receive notification of your payment. There will be a link on the page to send you back here.

Temporary Manual Registration Payment

- ▶ The invoice page must be printed and mailed to DLG with a check
- ▶ Make checks payable to “Kentucky State Treasurer” for the amount listed as your registration fee
- ▶ A confirmation email will be sent to your district’s contact email as soon as the payment has been processed

District - _____

We are experiencing issues with our credit card payment interface. Please print this page and send it, along with a check for the amount below.

SPGE Registration Fee - 2017	\$500.00
TOTAL	\$500.00

Please make sure check is made out to 'Kentucky State Treasurer' and send along with a printout of this page to:

Cities & Special Districts Branch
Department for Local Government
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601

[PRINT THIS PAGE](#)

Financial Disclosure

- Beginning Budget –
 - No later than 15 days after the start of the fiscal year
- Amendments and Line Item Transfers –
 - No later than the last day of the fiscal year
- Year–End Actuals –
 - No later than 60 days after the close of the fiscal year
- Uniform Financial Information Report (UFIR) –
 - No later than 10 months after the close of the fiscal year
 - Only required for Taxing Districts
- Audit Requirement
 - Determined based on Annual Revenues and Expenditures
 - Due: Beginning FY 2015 – no later than 12 months after close of Fiscal Year

SPGE Types

- ▶ All SPGE Types use the same Budget submission process, except:
 - Different categories
 - Different due dates
 - Only Taxing Districts submit the UFIR
 - Federally Regulated Utilities submit federal forms

Submitting Financial Disclosure



The Workbook is a resource to use if you want. It is not required to be submitted to DLG.

FY 2017

[VIEW / HIDE FY 2017](#)

FY 2018

[VIEW / HIDE FY 2018](#)

Account Information				
Registration	REGISTRATION OPENS 5/1/2016 REGISTRATION DUE 7/15/2016	COMPLETED DATE EXEMPT		GO TO REGISTRATION
Financial Disclosure	BUDGET SUBMITTED NOT SUBMITTED BUDGET OPENS 5/1/2016 BUDGET DUE 7/15/2016	AMENDMENT / TRANSFER NONE AMEND/TRANS OPENS 7/1/2016 AMEND/TRANS DUE 6/30/2017	YEAR END ACTUAL NONE ACTUALS OPENS 7/1/2017 ACTUALS DUE 9/1/2017	2017 UFIR SUBMITTED NOT SUBMITTED UFIR OPENS 7/1/2017 UFIR DUE 5/1/2018
Audits	AUDIT OPENS 9/1/2017 AUDIT DUE 7/1/2018	AUDIT/ATTESTATION SUBMITTED NOT SUBMITTED	AUDIT DATA UNAVAILABLE NEXT AUDIT DUE: DUE DATE TBD	UPLOAD AUDIT

Financial Disclosure Links

[Workbook Download](#)

[Enter Budget Estimates](#)

[Enter Budget Amendments/Transfers](#)

[Enter Year End Actuals](#)

[Submit Uniform Financial Information Report \(UFIR\)](#)

[Uniform Financial Information Report \(UFIR\) Instructions](#)

Workbook – Summary Page



Fiscal Year: _____

Fund Name: _____

SPGE Budget Summary - Non Enterprise	Current Year Estimates (Due July 15)	Budget As Amended (As of June 30)	Year-End Actual (Due September 1)
Revenues			
Taxes (all categories)	\$0	\$0	\$0
Permits and Licenses	\$0	\$0	\$0
Payments in Lieu of Taxes	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0
Interest Earned	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0
Receipts and cash			
Carryover from Prior Fiscal Year	\$0	\$0	\$0
Bonded Debt, Public Corporation & G.O.	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0
Transfers from Other Funds	\$0	\$0	\$0
Borrowed Money (all short term/single year)	\$0	\$0	\$0
Governmental Leasing Act	\$0	\$0	\$0
All Other Borrowed Money	\$0	\$0	\$0
Total Receipts and Cash	\$0	\$0	\$0
Total Available (sum of Total Receipts, Cash & Total Revenues)	\$0	\$0	\$0
Appropriations			
Personnel	\$0	\$0	\$0
Operations	\$0	\$0	\$0
Administration & Reserves	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0

Workbook – Detail Page



Fund Name:

0

SPGE Budget Workbook - Non Enterprise

Current Year
Estimates

Budget As Amended
(As of June 30)

Year-End Actual

Revenues

1. Taxes			
1A. Real Property Taxes	\$0	\$0	\$0
1B. Tangible Personal Property	\$0	\$0	\$0
1C. Motor Vehicles	\$0	\$0	\$0
1D. Delinquent Taxes	\$0	\$0	\$0
1E. Other Tax (define)	\$0	\$0	\$0
2. Permits and Licenses			
2A. (define)	\$0	\$0	\$0
2B. (define)	\$0	\$0	\$0
3. Payments In Lieu of Taxes			
3A. (define)	\$0	\$0	\$0
4. Intergovernmental Revenues			
4A. From Federal Government	\$0	\$0	\$0
4B. From State Government	\$0	\$0	\$0
4C. From County Government	\$0	\$0	\$0
4D. From City Government	\$0	\$0	\$0
4E. From Other Districts	\$0	\$0	\$0
4F. Other (define)	\$0	\$0	\$0
5. Charges for Services			
5A. Service Charges	\$0	\$0	\$0
5B. User Fees	\$0	\$0	\$0
5C. Rental Income	\$0	\$0	\$0
5D. Special Assessments	\$0	\$0	\$0
5E. Other (define)	\$0	\$0	\$0
5F. Other (define)	\$0	\$0	\$0
6. Other Revenues			
6A. (define)	\$0	\$0	\$0
6B. (define)	\$0	\$0	\$0
6C. (define)	\$0	\$0	\$0
6D. (define)	\$0	\$0	\$0
7. Interest Earned			
7A. (define)	\$0	\$0	\$0
7B. (define)	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0

Receipts and cash

8. Cash, Borrowed Money, & Transfers			
8A. Cash Balance July 1	\$0	\$0	\$0

Financial Disclosure Report

Entering Budget Estimates

FY 2017

[VIEW / HIDE FY 2017](#)

FY 2018

[VIEW / HIDE FY 2018](#)

Account Information				
Registration	REGISTRATION OPENS 5/1/2016 REGISTRATION DUE 7/15/2016	COMPLETED DATE EXEMPT		GO TO REGISTRATION
Financial Disclosure	BUDGET SUBMITTED NOT SUBMITTED BUDGET OPENS 5/1/2016 BUDGET DUE 7/15/2016	AMENDMENT / TRANSFER NONE AMEND/TRANS OPENS 7/1/2016 AMEND/TRANS DUE 6/30/2017	YEAR END ACTUAL NONE ACTUALS OPENS 7/1/2017 ACTUALS DUE 9/1/2017	2017 UFIR SUBMITTED NOT SUBMITTED UFIR OPENS 7/1/2017 UFIR DUE 5/1/2018
Audits	AUDIT OPENS 9/1/2017 AUDIT DUE 7/1/2018	AUDIT/ATTESTATION SUBMITTED NOT SUBMITTED	AUDIT DATA UNAVAILABLE NEXT AUDIT DUE: DUE DATE TBD	UPLOAD AUDIT

Financial Disclosure Links

[Workbook Download](#)

[Enter Budget Estimates](#)

[Enter Budget Amendments/Transfers](#)

[Enter Year End Actuals](#)

[Submit Uniform Financial Information Report \(UFIR\)](#)

[Uniform Financial Information Report \(UFIR\) Instructions](#)

Financial Disclosure Report

Entering Budget Estimates

Special Purpose Governmental Entity (SPGE) Financial Disclosure Report

FISCAL YEAR BEING SUBMITTED:

SPGE Contact

NAME: Lori Wilson	PHONE: (502) 573-2382	DATE: 01/04/2016
ADDRESS: 1024 Capital Center Drive Suite 340	EMAIL: lorie.wilson@ky.gov	
CITY: Frankfort	STATE: KY	ZIP: 40601
DO YOU HAVE A DULY ADOPTED BUDGET IN PLACE?		IF NO, EXPLANATION:
<div> <div>Yes</div> <div>Select One</div> <div>No</div> <div>Yes</div> </div>		<input type="text"/>

	Due July 15 CURRENT YEAR ESTIMATES	As of June 30 AMENDMENTS / TRANSFERS	Due Sept 1 YEAR END ACTUALS
Taxes (all categories)	\$ <input type="text"/>	<input type="text"/>	\$0
Permits and Licenses	\$ <input type="text"/>	\$0	\$0
Payments in Lieu of Taxes	\$ <input type="text"/>	\$0	\$0
Intergovernmental Revenues	\$ <input type="text"/>	\$0	\$0
Charges for Services	\$ <input type="text"/>	\$0	\$0
Other Revenues	\$ <input type="text"/>	\$0	\$0
Interest Earned	\$ <input type="text"/>	\$0	\$0
Total Revenues	\$ <input type="text"/>	\$0	\$0

Financial Disclosure Report

Entering Budget Estimates


Receipts and Cash			
	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Carryover from Prior Fiscal Year	\$ <input type="text" value="0"/>	\$0	\$0
Bonded Debt, Public Corporation & G.O.	\$ <input type="text" value="0"/>	\$0	\$0
Transfers to Other Funds	\$ <input type="text" value="0"/>	\$0	\$0
Transfers from Other Funds	\$ <input type="text" value="0"/>	\$0	\$0
Borrowed Money (all short term / single year)	\$ <input type="text" value="0"/>	\$0	\$0
Governmental Leasing Act	\$ <input type="text" value="0"/>	\$0	\$0
All Other Borrowed Money	\$ <input type="text" value="0"/>	\$0	\$0
Total Receipts and Cash	\$ <input type="text" value="0"/>	\$0	\$0
Total Available			
	\$ <input type="text" value="0"/>	\$0	\$0
Appropriations			
	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Personnel	\$ <input type="text" value="0"/>	\$0	\$0
Operations	\$ <input type="text" value="0"/>	\$0	\$0
Administration & Reserves	\$ <input type="text" value="0"/>	\$0	\$0
Capital Outlay	\$ <input type="text" value="0"/>	\$0	\$0
Debt Service	\$ <input type="text" value="0"/>	\$0	\$0
Total Appropriations	\$ <input type="text" value="0"/>	\$0	\$0
Person Submitting Data: <input type="text"/>			
<input type="button" value="NEXT"/> <input type="button" value="CANCEL"/>			

Financial Disclosure Report

Entering Budget Estimates

Verification Screen

Special Purpose Governmental Entity (SPGE) Financial Disclosure Report



Click **DASHBOARD** to go back to your SPGE dashboard or use the navigation bar at left to visit other pages on this site..

SPGE Information

NAME: Lori Wilson	PHONE: (502) 573-2382	DATE: 01/04/2016
ADDRESS: 1024 Capital Center Drive Suite 340	EMAIL: lorie.wilson@ky.gov	
CITY: Frankfort	STATE: KY	ZIP: 40601
DO YOU HAVE A DULY ADOPTED BUDGET IN PLACE? Yes	IF NO, EXPLANATION:	

Budget Information

	Due July 15	As of June 30	Due Sept 1
DESCRIPTION	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Revenues			
Taxes (all categories)	\$0.00	\$0.00	\$0.00
Permits and Licenses	\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues	\$100.00	\$0.00	\$0.00
Charges for Services	\$50.00	\$0.00	\$0.00
Other Revenues	\$100.00	\$0.00	\$0.00
Interest Earned	\$0.00	\$0.00	\$0.00
Total Revenues	\$250.00	\$0.00	\$0.00

Financial Disclosure Report

Entering Amendments and Line-Item Transfers

FY 2017

[VIEW / HIDE FY 2017](#)


FY 2018

[VIEW / HIDE FY 2018](#)

Account Information

Registration	REGISTRATION OPENS 5/1/2016 REGISTRATION DUE 7/15/2016	COMPLETED DATE EXEMPT		GO TO REGISTRATION
Financial Disclosure	BUDGET SUBMITTED 01/19/2017 BY LORI DENHART BUDGET OPENS 5/1/2016 BUDGET DUE 7/15/2016	AMENDMENT / TRANSFER NONE AMEND/TRANS OPENS 7/1/2016 AMEND/TRANS DUE 6/30/2017	YEAR END ACTUAL NONE ACTUALS OPENS 7/1/2017 ACTUALS DUE 9/1/2017	2017 UFIR SUBMITTED NOT SUBMITTED UFIR OPENS 7/1/2017 UFIR DUE 5/1/2018
Audits	AUDIT OPENS 9/1/2017 AUDIT DUE 7/1/2018	AUDIT/ATTESTATION SUBMITTED NOT SUBMITTED	FINANCIALS NOT YET AVAILABLE NEXT AUDIT DUE: AUDIT TYPE TBD DUE DATE TBD	UPLOAD AUDIT

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Enter Year End Actuals
Submit Uniform Financial Information Report (UFIR)
Uniform Financial Information Report (UFIR) Instructions

Financial Disclosure Report

Entering Amendments and Line-Item Transfers

All SPGEs must submit the Amendment column.


Show the change in your Budget by adding or subtracting funds in this column.

If you have no Amendments, submit the Amendment column with ALL ZEROS.

Special Purpose Governmental Entity (SPGE) Budget Amendment			
Budget Information			
	Due July 15	As of June 30	Due Sept 1
DESCRIPTION	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Revenues			
Taxes (all categories)	\$0.00	0	\$0.00
Permits and Licenses	\$0.00	0	\$0.00
Payments in Lieu of Taxes	\$0.00	0	\$0.00
Intergovernmental Revenues	\$100.00	0	\$0.00
Charges for Services	\$50.00	0	\$0.00
Other Revenues	\$100.00	+1000	\$0.00
Interest Earned	\$0.00	0	\$0.00
Total Revenues	\$250.00		
Receipts and Cash			
Carryover from Prior Fiscal Year	\$100.00	0	\$0.00
Bonded Debt, Public Corporation & G.O.	\$0.00	0	\$0.00
Transfers to Other Funds	\$0.00	0	\$0.00
Transfers from Other Funds	\$0.00	0	\$0.00
Borrowed Money (all short term / single year)	\$0.00	0	\$0.00
Governmental Leasing Act	\$0.00	0	\$0.00
All Other Borrowed Money	\$0.00	0	\$0.00
Total Receipts and Cash	\$100.00		

Financial Disclosure Report

Entering Amendments and Line-Item Transfers

Receipts and Cash			
Carryover from Prior Fiscal Year	\$100.00	<input type="text" value="0"/>	\$0.00
Bonded Debt, Public Corporation & G.O.	\$0.00	<input type="text" value="0"/>	\$0.00
Transfers to Other Funds	\$0.00	<input type="text" value="0"/>	\$0.00
Transfers from Other Funds	\$0.00	<input type="text" value="0"/>	\$0.00
Borrowed Money (all short term / single year)	\$0.00	<input type="text" value="0"/>	\$0.00
Governmental Leasing Act	\$0.00	<input type="text" value="0"/>	\$0.00
All Other Borrowed Money	\$0.00	<input type="text" value="0"/>	\$0.00
Total Receipts and Cash	\$100.00		
Total Available	\$350.00		
Appropriations			
Personnel	\$0.00	<input type="text" value="0"/>	\$0.00
Operations	\$100.00	<input type="text" value="+1000"/>	\$0.00
Administration & Reserves	\$100.00	<input type="text" value="0"/>	\$0.00
Capital Outlay	\$0.00	<input type="text" value="0"/>	\$0.00
Debt Service	\$0.00	<input type="text" value="0"/>	\$0.00
Total Appropriations	\$200.00		
Electronic Signature: <input type="text"/>			
 <input type="button" value="NEXT"/> <input type="button" value="CANCEL"/>			

Financial Disclosure Report

Entering Amendments and Line-Item Transfers

Verification Screen

Special Purpose Governmental Entity (SPGE) Financial Disclosure Report

Click **DASHBOARD** to go back to your SPGE dashboard or use the navigation bar at left to visit other pages on this site..

SPGE Information

NAME: Lori Wilson	PHONE: (502) 573-2382	DATE: 01/04/2016
ADDRESS: 1024 Capital Center Drive Suite 340	EMAIL: lorie.wilson@ky.gov	
CITY: Frankfort	STATE: KY	ZIP: 40601
DO YOU HAVE A DULY ADOPTED BUDGET IN PLACE? Yes	IF NO, EXPLANATION:	

Budget Information

	Due July 15	As of June 30	Due Sept 1
DESCRIPTION	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Revenues			
Taxes (all categories)	\$0.00	\$0.00	\$0.00
Permits and Licenses	\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues	\$100.00	\$0.00	\$0.00
Charges for Services	\$50.00	\$0.00	\$0.00
Other Revenues	\$100.00	\$1,000.00	\$0.00
Interest Earned	\$0.00	\$0.00	\$0.00
Total Revenues	\$250.00	\$1,000.00	\$0.00

Receipts and Cash

Financial Disclosure Report

Entering Year End Actuals

FY 2017

[VIEW / HIDE FY 2017](#)

FY 2018

[VIEW / HIDE FY 2018](#)

Account Information

Registration	REGISTRATION OPENS 5/1/2016 REGISTRATION DUE 7/15/2016	COMPLETED DATE EXEMPT		GO TO REGISTRATION
Financial Disclosure	BUDGET SUBMITTED 01/19/2017 BY LORI DENHART BUDGET OPENS 5/1/2016 BUDGET DUE 7/15/2016	AMENDMENT / TRANSFER 01/19/2017 BY LORI DENHART AMEND/TRANS OPENS 7/1/2016 AMEND/TRANS DUE 6/30/2017	YEAR END ACTUAL NONE ACTUALS OPENS 7/1/2017 ACTUALS DUE 9/1/2017	2017 UFIR SUBMITTED NOT SUBMITTED UFIR OPENS 7/1/2017 UFIR DUE 5/1/2018
Audits	AUDIT OPENS 9/1/2017 AUDIT DUE 7/1/2018	AUDIT/ATTESTATION SUBMITTED NOT SUBMITTED	FINANCIALS NOT YET AVAILABLE NEXT AUDIT DUE: AUDIT TYPE TBD DUE DATE TBD	UPLOAD AUDIT

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Financial Disclosure Report

Entering Year End Actuals

Special Purpose Governmental Entity (SPGE) Year End Actuals

Budget Information			
	Due July 15	As of June 30	Due Sept 1
DESCRIPTION	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Revenues			
Taxes (all categories)	\$0.00	\$0.00	0.0000
Permits and Licenses	\$0.00	\$0.00	0.0000
Payments in Lieu of Taxes	\$0.00	\$0.00	0.0000
Intergovernmental Revenues	\$100.00	\$0.00	100
Charges for Services	\$50.00	\$0.00	50
Other Revenues	\$100.00	\$1,000.00	1100
Interest Earned	\$0.00	\$0.00	0
Total Revenues	\$250.00	\$1,000.00	
Receipts and Cash			
Carryover from Prior Fiscal Year	\$100.00	\$0.00	100
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	0.0000
Transfers to Other Funds	\$0.00	\$0.00	0.0000
Transfers from Other Funds	\$0.00	\$0.00	0.0000
Borrowed Money (all short term / single year)	\$0.00	\$0.00	0.0000
Governmental Leasing Act	\$0.00	\$0.00	0.0000
All Other Borrowed Money	\$0.00	\$0.00	0.0000
Total Receipts and Cash	\$100.00	\$0.00	

Financial Disclosure Report


Entering Year End Actuals

TOTAL REVENUES	\$200.00	\$1,000.00	
Receipts and Cash			
Carryover from Prior Fiscal Year	\$100.00	\$0.00	<input type="text" value="100"/>
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Transfers to Other Funds	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Transfers from Other Funds	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Borrowed Money (all short term / single year)	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Governmental Leasing Act	\$0.00	\$0.00	<input type="text" value="0.0000"/>
All Other Borrowed Money	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Total Receipts and Cash	\$100.00	\$0.00	
Total Available			
	\$350.00	\$1,000.00	
Appropriations			
Personnel	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Operations	\$100.00	\$1,000.00	<input type="text" value="958"/>
Administration & Reserves	\$100.00	\$0.00	<input type="text" value="73"/>
Capital Outlay	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Debt Service	\$0.00	\$0.00	<input type="text" value="0.0000"/>
Total Appropriations	\$200.00	\$1,000.00	
Electronic Signature: <input type="text" value="Lori Denhart"/>			
<input type="button" value="NEXT"/> <input type="button" value="CANCEL"/>			

Financial Disclosure Report

Entering Year End Actuals

Verification Screen



Special Purpose Governmental Entity (SPGE) Financial Disclosure Report

Click DASHBOARD to go back to your SPGE dashboard or use the navigation bar at left to visit other pages on this site..

SPGE Information		
NAME: Lori Wilson	PHONE: (502) 573-2382	DATE: 01/06/2016
ADDRESS: 1024 Capital Center Drive Suite 340	EMAIL: lorie.wilson@ky.gov	
CITY: Frankfort	STATE: KY	ZIP: 40601
DO YOU HAVE A DULY ADOPTED BUDGET IN PLACE? Yes	IF NO, EXPLANATION:	

Budget Information			
	Due July 15	As of June 30	Due Sept 1
DESCRIPTION	CURRENT YEAR ESTIMATES	AMENDMENTS / TRANSFERS	YEAR END ACTUALS
Revenues			
Taxes (all categories)	\$0.00	\$0.00	\$0.00
Permits and Licenses	\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues	\$100.00	\$1,000.00	\$1,100.00
Charges for Services	\$50.00	\$0.00	\$50.00
Other Revenues	\$100.00	\$0.00	\$100.00
Interest Earned	\$0.00	\$0.00	\$0.00
Total Revenues	\$250.00	\$1,000.00	\$1,250.00
Receipts and Cash			
Carryover from Prior Fiscal Year	\$100.00	\$0.00	\$100.00
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	\$0.00
Transfers to Other Funds	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00
Borrowed Money (all short term / single year)	\$0.00	\$0.00	\$0.00
Governmental Leasing Act	\$0.00	\$0.00	\$0.00
All Other Borrowed Money	\$0.00	\$0.00	\$0.00
Total Receipts and Cash	\$100.00	\$0.00	\$100.00

Taxing Districts

Entering UFIR Information


FY 2016

(July 1, 2015 - June 30, 2016)

[VIEW / HIDE FY 2016](#)

Account Information				
Registration	REGISTRATION OPENS 5/1/2015 REGISTRATION DUE 7/15/2015	COMPLETED DATE EXEMPT		GO TO REGISTRATION
Financial Disclosure	BUDGET SUBMITTED NOT SUBMITTED BUDGET OPENS 5/1/2015 BUDGET DUE 7/15/2015	AMENDMENT / TRANSFER NONE AMEND/TRANS OPENS 7/1/2015 AMEND/TRANS DUE 6/30/2016	YEAR END ACTUAL NONE ACTUALS OPENS 7/1/2016 ACTUALS DUE 9/1/2016	2016 UFIR SUBMITTED NOT SUBMITTED UFIR OPENS 7/1/2016 UFIR DUE 5/1/2017
Audits	AUDIT OPENS 9/1/2016 AUDIT DUE 7/1/2017	AUDIT/ATTESTATION SUBMITTED NOT SUBMITTED	AUDIT DATA UNAVAILABLE NEXT AUDIT DUE: DUE DATE TBD **	UPLOAD AUDIT

** Choose first FY to audit (2015, 2016, 2017, 2018). Audit/Attestation is due 12 months after close of FY.

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	Enter Budget Amendments/Transfers
	Enter Year End Actuals
	Submit Uniform Financial Information Report (UFIR)
	Uniform Financial Information Report (UFIR) Instructions

Taxing Districts

Entering UFIR Information

PLEASE
READ

Special Purpose Governmental Entity (SPGE) Uniform Financial Information Report (UFIR)

Please make sure you have all information ready to enter (revenues, expenditures, etc). If you stop before UFIR entry is complete, you will need to contact our office as your partial record will need to be deleted and you will be required to start over.

FISCAL YEAR BEING SUBMITTED: _____			
SPGE: DLG Test Record			
NAME: Lori Wilson		PHONE: (502) 573-2382	DATE: 01/04/2016
ADDRESS: 1024 Capital Center Drive Suite 340		EMAIL: lori.denhart@ky.gov	
CITY: Frankfort		STATE: KY	ZIP: 40601
DATA SUPPLIED BY Same As District Information			
NAME: _____		PHONE: _____	EXT: _____
TITLE: _____			DATE: 01/04/2016
ADDRESS: _____		EMAIL: _____	
PO BOX: _____	CITY: _____	STATE: KY	ZIP: _____
NEXT			

Taxing Districts

Entering UFIR Information - TAXES

Special Purpose Governmental Entity (SPGE) UFIR Submission - Tax data

SOURCE (A)	ASSESSMENT (B)	COMPENSATING TAX RATE (C)	RATE ALLOWING 4% INCREASE (D)	ACTUAL RATE LEVIED (E)	REVENUE PRODUCED (F)
1. Real Property	\$ <input type="text"/>	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %	\$ <input type="text"/>
2. Personal Property	\$ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> %	\$ <input type="text"/>
3. Motor Vehicles	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> %	\$ <input type="text"/>
<input type="button" value="NEXT"/>					

Taxing Districts

Entering UFIR Information - REVENUES

Special Purpose Governmental Entity (SPGE)					
UFIR Submission - Revenue data					
REVENUE SOURCE (A)	GENERAL OPERATIONS (a)	SPECIAL FUNDS (c)	CAPITAL PROJECTS (e)	DEBT SERVICE (g)	ALL OTHER FUNDS (i)
1. Taxes					
a. Real Property Taxes	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. Personal Property Taxes	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
c. Motor Vehicle Taxes	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
d. Delinquent Taxes	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
e. All Other Taxes	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Subtotal All Taxes	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
2. Permits and Licenses					
Permits and Licenses (All)	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
3. Intergovernmental Review					
a. From Federal Government	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. From State Government	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
c. From County Government	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
d. From Other Governments	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Subtotal All Intergovernmental	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
4. Service Charges					
a. Service Charges	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. User Fees	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
c. Special Assessments	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
d. Rental Income	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Subtotal All Service Charges	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
5. Other					

Taxing Districts

Entering UFIR Information - EXPENDITURES

Special Purpose Governmental Entity (SPGE) UFIR Submission - Expenditure data

EXPENDITURE DESCRIPTION (a)	GENERAL OPERATIONS (b)	SPECIAL FUNDS (c)	CAPITAL PROJECTS (d)	DEBT SERVICE (e)	ALL OTHER FUNDS (f)
1. Personal Services					
a. Salaries and Wages	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. Pensions (Retirement)	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
c. Health (Medical Insurance)	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
d. FICA (Social Security)	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
e. Worker's Compensation	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
f. Unemployment Insurance	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
g. All Other Employer Paid Fringe	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Subtotal Personal Services	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
2. Contracted Services					
a. Advertising and Printing	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. Professional Services	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
c. Maintenance and Repairs	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
d. Utilities (include telephone)	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
e. Rent and Leases	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
f. Insurance and Bonds	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
g. All Other Contracted Services	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Subtotal Contracted Services	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
3. Materials and Supplies					
a. Supplies	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. Materials	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Subtotal Materials and Supplies	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
4. Administration					
a. Dues and Subscriptions	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
b. Travel and Training	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
c. Court Judgments	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>

Taxing Districts

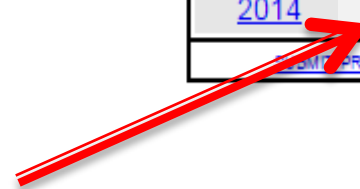
UFIR Information - EDITING

Go to your Dashboard and look for the **EDIT** link in the **UFIR REPORTS** box.

Compliance Reports							
MORE / LESS							
FY	REGISTRATION	BUDGETS	AMENDMENTS	ACTUALS	FEDERAL FORMS	AUDITS	COMPLIANCE
2016	2016	2016 X	2016	2016			
2015	2015	2015 X	2015				
					FEDERAL FORMS NOT REQUIRED		

Historical Audit Reports
MORE / LESS
UPLOAD PREVIOUS AUDIT

UFIR Reports
MORE / LESS
2014 EDIT
UPLOAD PREVIOUS UFIR



Web Metrics - Public Portal Views		
Total Hits: 1		
Last 10 Hits		
CITY	STATE	DATE
LEXINGTON	KENTUCKY	04/13/2015

Taxing Districts

UFIR Information - EDITING

OFFICE OF THE GOVERNOR

DEPARTMENT FOR LOCAL GOVERNMENT

COMMONWEALTH OF KENTUCKY

View SPGE Financials

FINANCIALS

TAXES

REVENUES

EXPENDITURES

SPGE INFORMATION

NAME: DLG Test Record		ENTITY ID: 4351	COUNTIES: Adair
ADDRESS: 1024 Capital Center Drive Suite 340		FY: 2014	
PO BOX:	CITY: Frankfort	ZIP: 40601	
CONTACT: Lori Wilson		PHONE: (502) 573-2382	
EMAIL: lorie.wilson@ky.gov		FAX:	

DATA SUPPLIED BY

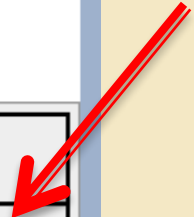
NAME: Lori Wilson		PHONE: (502) 573-2382	EXT:
TITLE: fdsasd			DATE: 04/21/2015
ADDRESS: 1024 Capital Center Drive Suite 340		EMAIL: lorie.wilson@ky.gov	
PO BOX:	CITY: Frankfort	STATE: KY	ZIP: 40601

Taxing Districts

UFIR Information - EDITING

View SPGE Financials

FINANCIALS	TAXES	REVENUES	EXPENDITURES				
REVENUE TYPE	REVENUE SOURCE (A)	GENERAL OPERATIONS (B)	SPECIAL FUNDS (C)	CAPITAL PROJECTS (D)	DEBT SERVICE (E)	ALL OTHER FUNDS (F)	
Taxes	a. Real Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Taxes	b. Personal Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Taxes	c. Motor Vehicle Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Taxes	d. Delinquent Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Taxes	e. All other Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Permits and Licenses	All Permits and Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Intergovernmental Revenue	a. Federal Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Intergovernmental Revenue	b. State Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Intergovernmental Revenue	c. County Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Intergovernmental Revenue	d. Other Local Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT
Service Charges	a. Service Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EDIT



Taxing Districts

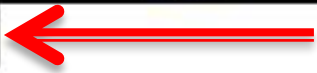

UFIR Information - EDITING

OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT
COMMONWEALTH OF KENTUCKY

Edit SPGE Financials
Revenue data

REVENUE TYPE	REVENUE SOURCE (A)	GENERAL OPERATIONS (B)	SPECIAL FUNDS (c)	CAPITAL PROJECTS (d)	DEBT SERVICE (E)	ALL OTHER FUNDS (F)
Taxes	a. Real Property Taxes	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000

Submit



Grant Exemption

- ▶ KRS 65A.20 (5) (e)– “..revenues constitute nonrecurring, nonoperating grants..” are exempted from total annual revenue, which determines registration fee and audit requirements.
 - Registration fee will be lowered
 - Tier Status with the audit requirement will be lowered

Grant Exemption

- ▶ Go to SPGE homepage
- ▶ Under “Downloads” find “SPGE Grant Exemption Form”
- ▶ Form will open in as a PDF
 - Print form
 - Complete form
 - Mail form to DLG
- We will contact your entity about the grant and notify the entity when the grant has been processed



The screenshot shows the official website of the Department for Local Government, Commonwealth of Kentucky. The header features the state seal and the text 'OFFICE OF THE GOVERNOR DEPARTMENT FOR LOCAL GOVERNMENT COMMONWEALTH OF KENTUCKY'. A left-hand navigation menu includes links for Home, Office of the Commissioner, Staff Directory, Financial Management & Administration, Counties, Cities, Special Purpose Governmental Entities, Information, Public Portal, Registration / Financial Disclosure, and Agencies. The main content area is titled 'Special Purpose Government Entities (SPGE) Home' and contains a 'DOWNLOADS' section with several links, including '2016 SPGE TAX RATE Calculation Workbook', 'Attestation Engagement Format', 'Housing Authority Exclusion Request Form', various 'SPGE Calendar' links for different fiscal years, and 'SPGE Grant Exemption Form'. A red arrow points from the text 'Form will open in as a PDF' to the 'SPGE Grant Exemption Form' link. Below the downloads is a section for 'UNIFORM FINANCIAL INFORMATION REPORTS' with a link for 'Generic SPGE UFIR'. At the bottom, there are links for 'ADD NEW DOWNLOAD' and 'UPLOAD ETHICS ORDINANCE'.

COMMONWEALTH OF KENTUCKY
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OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT
COMMONWEALTH OF KENTUCKY

Special Purpose Government Entities (SPGE) Home

DOWNLOADS

- [2016 SPGE TAX RATE Calculation Workbook](#) (.XLS - 102 KB) [EDIT](#) | [DELETE](#)
- [Attestation Engagement Format](#) (DOCX - 41 KB) [EDIT](#) | [DELETE](#)
- [Housing Authority Exclusion Request Form](#) (DOCX - 51 KB) [EDIT](#) | [DELETE](#)
- [SPGE Calendar - APRIL Fiscal Year](#) (.DOC - 51 KB) [EDIT](#) | [DELETE](#)
- [SPGE Calendar - JANUARY Fiscal Year](#) (.DOC - 51 KB) [EDIT](#) | [DELETE](#)
- [SPGE Calendar - JULY Fiscal Year](#) (.DOC - 51 KB) [EDIT](#) | [DELETE](#)
- [SPGE Calendar - OCTOBER Fiscal Year](#) (.DOC - 52 KB) [EDIT](#) | [DELETE](#)
- [SPGE Grant Exemption Form](#) (.PDF - 203 KB) [EDIT](#) | [DELETE](#)

UNIFORM FINANCIAL INFORMATION REPORTS

Generic SPGE UFIR | [FILLABLE](#) | [PRINTABLE](#) | [EDIT](#) | [DELETE](#)

[ADD NEW DOWNLOAD](#)
[UPLOAD ETHICS ORDINANCE](#)

Grant Exemption

Revised 2/2/2017

SPGE Grant Exemption Form

SPGE Information

SPGE Name

Address

City

State

Zip Code

County

Contact Name

Phone Number

Email Address - This is the email address used to send you a confirmation letter stating your account has been updated.

Grant Exemption

Grant Information

Date Grant Received

Grant Amount

Grant Purpose

Grant Source

Multi-Year Payout

FY Grant Exemption Requested	Applied to Audit/Attestation Engagement Tier	Applied to Registration Fee
2015	FY 2015	FY 2017
2016	FY 2016	FY 2018
2017	FY 2017	FY 2019
2018	FY 2018	FY 2020
2019	FY 2019	FY 2021

*Example: If you received a grant in 2015 (and spent ALL of grant in 2015), it will apply towards your FY 2015 Audit/Attestation Engagement Tier. If you received a grant in 2015, you will receive credit towards the registration fee for FY 2017, which is due by July 15, 2016.

If multi-year, payout for: Capital Construction: ☐

Equipment: ☐

Other: _____

In amount of:

2015: \$ _____

2016: \$ _____

2017: \$ _____

Grant Exemption

Please read and check below:

- ☐ Supporting documentation is attached, including an official grant approval letter from the agency providing the grant that shows:
1) the amount to be exempted, 2) the date it was received, and 3) the purpose of the grant. DLG cannot approve an exemption request without this information.
- ☐ Pursuant to KRS 65A.020(5)(e) the above entity hereby requests exemption of certain revenue on the grounds that the revenue constitutes a nonrecurring, non-operating grant.
- ☐ By signing below, I hereby acknowledge that the above referenced entity still has the obligation to report the receipt of these funds to the Department for Local Government pursuant to KRS 65A.020(2)(a)2.

Name of Legally Authorized Representative

Title

Audits and Attestation Engagements

KRS 65A.030

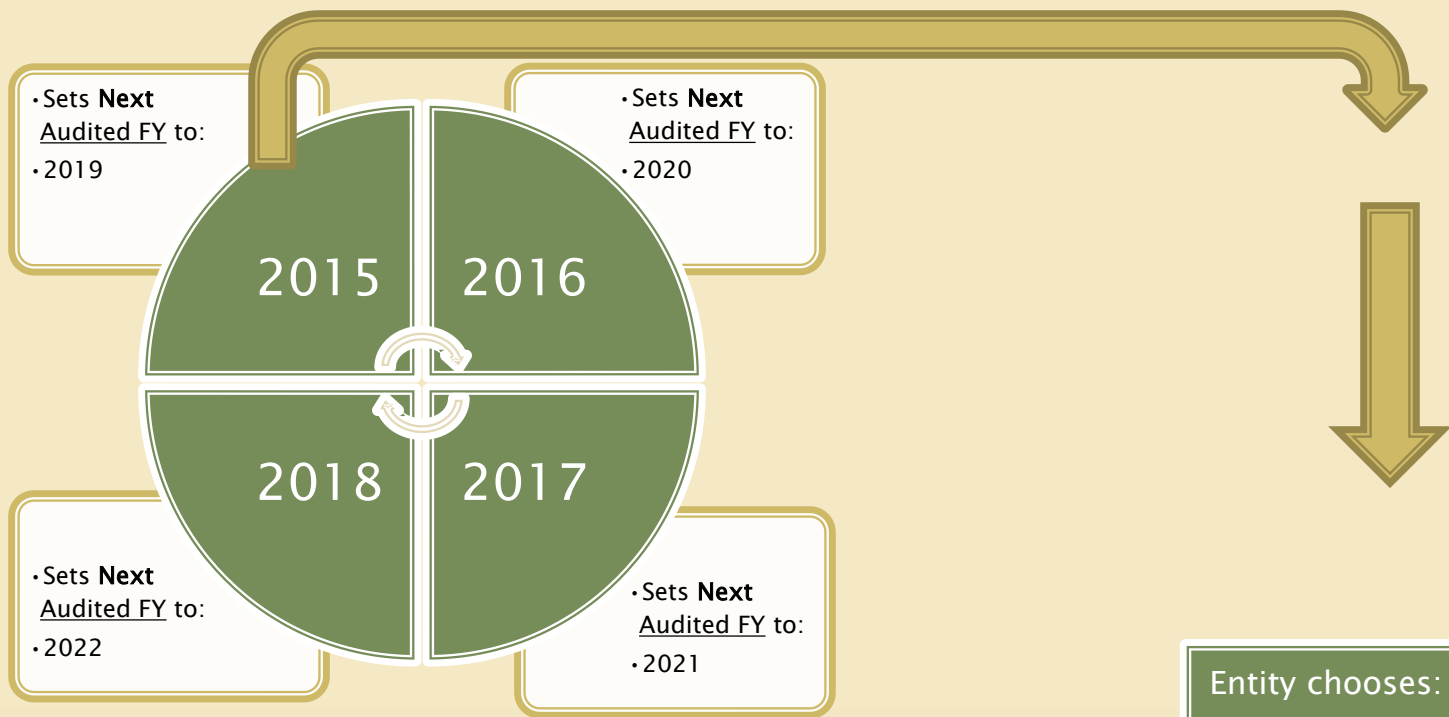
- ▶ SPGEs with Annual Receipts/Expenditures of:
 - **Tier 1:** Less than \$100K = Annual Financial Statement
+ Once every 4 years an Attestation Engagement
 - **Tier 2:** \$100K -- \$500K = Annual Financial Statement
+ Once every 4 Years an Independent Audit
 - **Tier 3:** >\$500K = Annual Financial Statement
+ Every Year an Independent Audit
- Annual Financial Statements – Remain in the District.
Do Not Submit to DLG
- Audits and Attestation Engagements may be performed by an independent certified public accountant or by contract with the APA
 - If your entity applied and received a grant exemption, your Tier Status will be affected by this

Audits and Attestation Engagements

KRS 65A.030

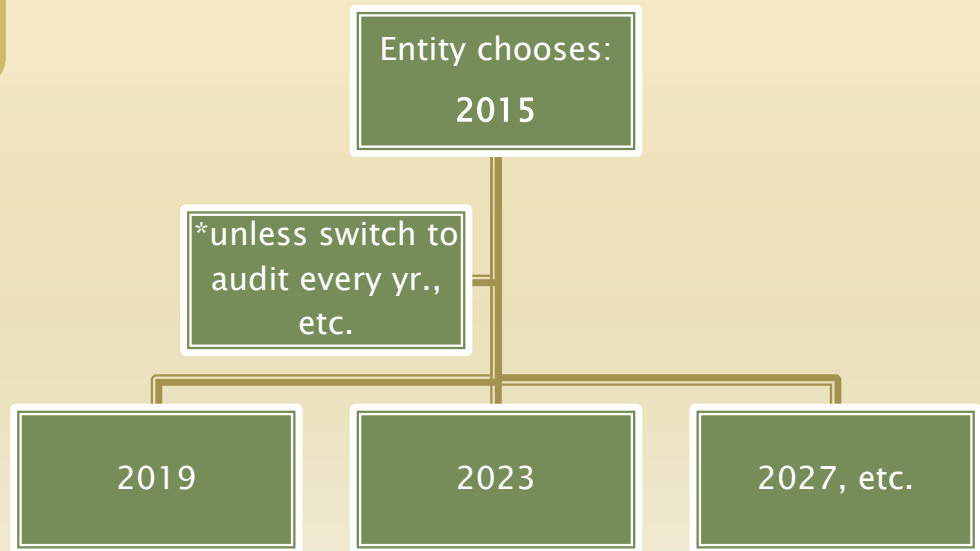
► **Tier1 and Tier 2**

- Entity chooses the year they wish to audit; the year chosen will determine the future year to be audited.
 - 2015 (Year 1 / 4) Next Audited FY: 2019
 - 2016 (Year 2 / 4) Next Audited FY : 2020
 - 2017 (Year 3 / 4) Next Audited FY : 2021
 - 2018 (Year 4 / 4) Next Audited FY : 2022
- Audited FY will only be altered if the entity moves to Tier 3 (Annual Audit)



DUE DATE:

- Attestation/Audit due 12 months after the close of the fiscal year being reviewed



Uploading Audits/Attestations

Ask your CPA/auditor for a PDF electronic copy of your audit or attestation report.

Upload your audit reports on your Dashboard.

SPGE Dashboard

DLG Test Record

(Enterprise)

FY 2015

(July 1, 2014 - June 30, 2015)

[VIEW / HIDE FY 2015](#)

Account Information				
Registration	REGISTRATION OPENS 5/1/2014 REGISTRATION DUE 7/15/2014	COMPLETED DATE EXEMPT		GO TO REGISTRATION
Financial Disclosure	BUDGET SUBMITTED 03/23/2015 BY TEST BUDGET OPENS 5/1/2014 BUDGET DUE 7/15/2014	AMENDMENT / TRANSFER 03/23/2015 BY TEST AMEND/TRANS OPENS 7/1/2014 AMEND/TRANS DUE 6/30/2015	YEAR END ACTUAL NONE ACTUALS OPENS 7/1/2015 ACTUALS DUE 9/1/2015	<i>UFIR not required</i>
Audits	Check Back Soon System Being Developed		UPLOAD AUDIT	

Financial Disclosure

[Workbook Download](#)

[View Budget Estimates](#)

[Enter Budget Amendments / Transfers](#)

[Enter Year End Actuals](#)

Uploading Audits/Attestations

Choose your **FILE TYPE**

- Audit
- Attestation
- Federally-regulated Year End Report

•Select the Fiscal Year being audited.

•Click **CHOOSE FILE** to search your hard-drive for the file.

•Click **UPLOAD**

OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT
COMMONWEALTH OF KENTUCKY

Upload Files Page

File Type: (Select One) ▼

Fiscal Year: (Select One) ▼

Attach file here: Choose File No file chosen

I certify that this is correct.

Signatory: _____

UPLOAD

Attestation Engagements

Minimum requirements for what must be included in the attestation engagement can now be found on the SPGE homepage

- Click on “Attestation Engagement Format”
- The file will open in a word document on your hard drive, detailing

Special Purpose Government Entities (SPGE) Home

DOWNLOADS

- [2016 SPGE TAX RATE Calculation Workbook](#) (.XLS - 102 KB)
- [Attestation Engagement Format](#) (DOCX - 41 KB)
- [Housing Authority Exclusion Request Form](#) (DOCX - 51 KB)
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- [SPGE Calendar - OCTOBER Fiscal Year](#) (.DOC - 52 KB)
- [SPGE Grant Exemption Form](#) (.PDF - 203 KB)

UNIFORM FINANCIAL INFORMATION REPORTS

Generic SPGE UFIR | [FILLABLE](#) | [PRINTABLE](#)

Sidebar Menu:

- Home
- Office of the Commissioner
- Staff Directory
- Financial Management & Administration
- Counties
- Cities
- Special Purpose Governmental Entities
- Information
- Public Portal
- Registration / Financial Disclosure
- Agencies
- Debt Reporting
- Counties
- Cities

SPGE Public Portal – Accessing

DLG website - <https://kydlgweb.ky.gov>

To access the SPGE Public Portal on the DLG Website, go to the left-side menu and click **Financial Management**. Then click **Special Purpose Government Entities**. Finally, click **Public Portal** to open the page.

The screenshot shows the website for the Office of the Governor, Department for Local Government, Commonwealth of Kentucky. On the left is a vertical navigation menu. Red arrows point from three numbered boxes (1, 2, 3) to the menu items 'Financial Management & Administration', 'Special Purpose Government Entities', and 'Public Portal' respectively. The main content area is titled 'SPGE Public Portal' and contains a search form with various input fields and a 'SEARCH' button.

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DEPARTMENT FOR LOCAL GOVERNMENT
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SPGE Public Portal

search criteria in the boxes provided, then click the "SEARCH" button.

1

2

3

Home
Office of the Commissioner
Staff Directory
Financial Management & Administration
Counties
Cities
Special Purpose Government Entities
Information
Public Portal
Registration / Financial Disclosure
Area Development Districts

SPGE Name
ADD
City
Zip
Taxing
County
District Type
Status
Compliance

SEARCH RESET FIELDS

SPGE Public Portal - Accessing

To Search for
SPGEs in your
County –

Click on the
box beside
County and
find your
County on the
drop-down
list. Then,
click **SEARCH**.

SPGE Public Portal

Enter search criteria in the boxes provided, then click the "SEARCH" button.

SPGE Name	<input type="text"/>
ADD	<input type="text"/>
City	<input type="text"/>
Zip	<input type="text"/>
Taxing	<input type="text"/>
County	<input type="text" value="Franklin"/>
District Type	<input type="text"/>
Status	<input type="text" value="Active"/>
Compliance	<input type="text" value="All"/>

SPGE Public Portal - Accessing

On the County list:
You will see all the SPGEs we currently have listed in your county. You can look at documents submitted by these SPGEs by clicking on **VIEW** beside each district's name.

NOTE: If you feel the list of SPGEs in your county is incorrect, please contact DLG.

SPGE Public Portal			
Change Search Criteria			
SPGE Name			
ADD			
City			
Zip			
Taxing			
County			
District Type			
Status			
Compliance			
Franklin			
Active			
SPGE Name	Compliance	City	
Bluegrass Area Development District		Lexington	VIEW
Bluegrass Community Action Partnership		Frankfort	VIEW
Bluegrass Water Supply Commission		Lexington	VIEW
Elkhorn Water District		Frankfort	VIEW
Farmdale Sanitation District		Frankfort	VIEW
Farmdale Water District		Frankfort	VIEW
Frankfort/Franklin County Planning Commission		Frankfort	VIEW
Frankfort/Franklin County Tourist & Convention Commission		Frankfort	VIEW
Franklin County Extension Taxing District		Frankfort	VIEW
Franklin County Health Department		Frankfort	VIEW
Franklin County Library Taxing District		Frankfort	VIEW

SPGE Public Portal - Reports

SPGEs Fiscal Year:

All SPGEs operate on a July fiscal year unless noted here.

District Data:

This is the SPGEs contact information as well as whether they have taxing authority.

Compliance Reports:

Submitted documents will be shown here. You can access completed reports by clicking on the **blue** links in the box.

UFIR Reports:

These are year-end reports submitted by Taxing SPGEs.

Franklin County Extension Taxing District

(Non-Enterprise - With Taxing Authority)

District Data	
HQ: Franklin	TAX: Taxing
ADDRESS: 101 Lakeview Court	
CITY: Frankfort	ZIP: 40601
CONTACT: Keenan Bishop	KRS: 164.605-675
PHONE: (502) 695-9035	FAX: (502) 695-9309
HEADQUARTERED COUNTY: Franklin	

Counties Served
Franklin

**** Year End Actual Figures are the actual figures reported at the end of the fiscal year and are un-audited ****

Compliance Reports							
MORE / LESS							
FY	REGISTRATION	BUDGETS	AMENDMENTS	ACTUALS	FEDERAL FORMS	AUDITS	COMPLIANCE
2016	2016	2016					
2015	2015	2015	2015	2015		2015	

Audit Reports
MORE / LESS
2015

UFIR Reports
MORE / LESS
2015
2014
2013

SPGE Public Portal: Compliance

Compliance Statement:

This statement reflects that compliance is only ran against requirements for KRS 65A

Franklin County Extension Taxing District

(Non-Enterprise - With Taxing Authority)

District Data	
HQ: Franklin	TAX: Non-Taxing
ADDRESS: 101 Lakeview Court	
CITY: Frankfort	ZIP: 40601
CONTACT: Keenan Bishop	KRS: 164.605-675
PHONE: (502) 695-9035	FAX: (502) 695-9309
HEADQUARTERED COUNTY: Franklin	

Counties Served
Franklin

** Year End Actual Figures are the actual figures reported at the end of the fiscal year and are un-audited

*** Please note that the Department for Local Government's (DLG's) online portal pertains only to compliance with KRS Chapter 65A. An entity may have additional requirements imposed by other statutes that are not reflected here. DLG's determination that an entity is "compliant" should not be construed to have any bearing on legal requirements other than those imposed by KRS Chapter 65A.

Compliance Reports						
MORE / LESS						
FY	REGISTRATION	BUDGETS	AMENDMENTS	ACTUALS	AUDITS	
2017	2017	2017				
2016	2016	2016	2016	2016		
2015	2015	2015	2015	2015	2015	

Noncompliance

- ▶ If a District is noncompliant then:
 - DLG has 30 days to notify the SPGE of noncompliance, and
 - The SPGE has 30 days to correct the problem
 - 15 days after the SPGE's deadline, DLG shall initiate the statutory penalty

Noncompliance - Penalty

Districts are considered noncompliant if they:

- Fail to Submit Information.
- Submit information that does not comply with the Statute.
- Fail to Pay the Registration Fee

Noncompliant Penalties:

- All State Funds will be Withheld.
- Newspaper Publication of Noncompliance including:
 - Name of the SPGE
 - Statement that SPGE failed to comply with Reporting Requirements
 - SPGE Contact Name and Contact Information
 - Names of SPGE Board Members AND
 - Any Other Information DLG May Require
- Audit or Special Examination by the APA at the SPGE's expense.

Dissolution of SPGEs – KRS 65A.050

An SPGE may be Administratively dissolved if:

- SPGE has taken no action for two or more consecutive years
- SPGE chairman, following a written inquiry, sends written notification the entity has had no governing board, or insufficient board members to form a quorum, for two or more consecutive years
- SPGE chairman, following written inquiry, does not respond within thirty days
- SPGE fails to register with DLG as required by KRS 65A.090;
- SPGE fails to file information required by KRS 65A.020 for two or more consecutive years
- SPGE provides documentation to DLG or the establishing entity that the SPGE has adopted a resolution declaring the entity inactive

Code of Ethics - KRS 65A.070

- SPGEs are subject to Code of their Establishing Entity:
 - If more than one establishing entity, the SPGE Board selects which code applies
- If no Establishing Entity, the SPGE is subject to the Code of Ethics of the County where SPGE principal business office is located
- The SPGE may adopt their own Code only if it is more stringent than their Establishing Entity.

SPGE Fees & Ad Valorem Taxes

KRS 65A.100

- ▶ An SPGE is required to report to Fiscal Court if:
 1. Fiscal court established the SPGE, and
 2. The SPGE adopts a new fee or ad valorem tax;
 3. The SPGE increases the rate at which the existing fee or tax, other than ad valorem tax, is imposed; or
 4. The SPGE adopts an ad valorem tax rate.

SPGE Fees & Ad Valorem Taxes

KRS 65A.100

- ▶ The report is for information only
- ▶ Fiscal court can not adjust, amend, or veto the fee or tax
- ▶ SPGE gives written notification to fiscal court 30 days from effective date
- ▶ SPGE presents testimony at an open, regularly scheduled fiscal court meeting 10 days from effective date

Publication of Financials

Pursuant to KRS 65A.080(2) – “each special purpose governmental entity shall, within sixty (60) days after the close of each fiscal year, publish the location where the adopted budget, financial statements, and most recent audit or attestation engagement reports may be examined by the public.”

- Your entity **must** comply with this section of the law. Be diligent in the publication to avoid any noncompliance penalties. Kentucky Press Association has notified all newspapers of this requirement and may be monitoring to make sure entities are compliant.

2015 Legislative Session

► Housing Authority Exclusion

- KRS 65A.010 (9) (d) 8 – “Federally regulated public housing authorities established pursuant to KRS Chapter 80 that receive no more than twenty percent (20%) of their total funding for any fiscal year from nonfederal fees, not including rental income.”
- SPGE must submit a *Housing Authority Exclusion Request Form* annually to DLG to remain exempt.

► Grant Exemption

- 65A.020 (5) (e) – “...revenues constitute nonrecurring, nonoperating grants...” are exempted from total annual revenue, which determines Fee and Audit requirements.
- To exempt grant revenues, an SPGE must submit a *Grant Exemption Form* to DLG each fiscal year a grant is received

• Alternative financial review – revenues <\$100,000:

- KRS 65A.030 (3) states: “Any board, commission, or agency established by statute with regulatory authority or oversight responsibilities for a category of (SPGE) entities may apply to the Auditor of Public Accounts to be approved to provide an alternative financial review.

2016 Legislative Updates

- ▶ Fire Districts Reporting less than \$100,000 in sum total of all Revenue
 - KRS 65A.010 (9) (d) 9 – “ Any fire protection district or volunteer fire department district operating under KRS Chapter 75; or Any fire department incorporated under KRS Chapter 273; with the higher of annual receipts from all sources or annual expenditures of less than one hundred thousand dollars (\$100,000).”
 - Fire Departments with total revenues of less than \$100,000 will report to the Kentucky Fire Commission. If a fire department has sum total of annual revenues above \$100,000 for two consecutive years, they will report to DLG under KRS 65A, until their revenues are back below \$100,000.