



(Photo submitted)

# Send holiday wishes to Kentucky fishes

## Christmas tree program creates fish habitat after the holiday season

### STAFF REPORT

**F**RANKFORT, Ky. — Make the new year a happy one for Kentucky's fish by donating natural Christmas trees to the Department of Fish and Wildlife Resources' "Christmas for the Fishes" tree recycling program. This annual program uses evergreens donated after the holiday season to create underwater habitats that help fish thrive.

"We want to 'light up' fishing opportunities by improving fish habitat in 19 public lakes across the commonwealth next year,"

said Spencer Phillips, a fish habitat biologist with Kentucky Fish and Wildlife. "Natural Christmas trees donated through the program will be bundled and dropped in the lakes to provide aquatic cover that fish need to survive and thrive."

Kentucky Fish and Wildlife will be accepting evergreen trees at 33 drop-off locations across the state from Dec. 26 through Jan. 15, 2025. Trees should be real, not artificial, and should be free of lights, garland and decorations. Limbs, wreaths, brush or other

plants will not be accepted.

Fish thrive in an environment that is full of different types of cover including trees and logs. The donated trees will help restore woody structures in lakes that decay over time, providing protective cover and shade for a variety of fish species.


Donated trees will be anchored to environmentally friendly weights and submerged at various depths in different lakes and reservoirs across Kentucky to provide places for fish to feed, shelter and spawn. They make great refuge

and feeding habitat for game fish, as well as small fish and invertebrates that are crucial for a thriving ecosystem.

The locations where trees are installed generally become hot spots for fish species targeted by anglers. These locations are recorded by Kentucky Fish and Wildlife staff and the GPS coordinates made available to anglers through the "Lakes with Fish Attractors" page on the department's website and FishBoatKY app, available on the iTunes App and Google Play stores.

Kentucky Fish and Wildlife is funded through the sale of fishing and hunting licenses, boat registrations and related grants. Conserving Kentucky's fishes and their habitats and providing related recreational opportunities are important aspects of the department's mission.

For more information about the Christmas tree recycling program or to find a drop-off location, visit the department's website ([fw.ky.gov](http://fw.ky.gov)) or call 1-800-858-1549, 8 a.m. - 4:30 p.m. (ET) weekdays, excluding holidays.



**ALLISON BALL**  
AUDITOR OF PUBLIC ACCOUNTS

SUMMARY OF PROCEDURES AND FINDINGS

AGREED-UPON PROCEDURES OF THE  
CLARK COUNTY SHERIFF

For The Period January 1, 2023 Through December 31, 2023

The Clark County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an Agreed-Upon Procedures (AUP) engagement for calendar year 2023 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. This summary is intended to present findings for which an exception (an instance of noncompliance with the criteria) was identified during the AUP engagement. However, no exceptions were identified in the AUP engagement of the Clark County Sheriff.

A copy of this report is available on the Auditor of Public Accounts' website at [auditor.ky.gov](http://auditor.ky.gov).


Respectfully submitted,  
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August 29, 2024

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SUMMARY OF PROCEDURES AND FINDINGS

AGREED-UPON PROCEDURES OF THE  
CLARK COUNTY CLERK

For The Period January 1, 2023 Through December 31, 2023

The Clark County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an Agreed-Upon Procedures (AUP) engagement for calendar year 2023 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. The summary below presents those findings for which an exception (an instance of noncompliance with the criteria) was identified during the AUP engagement.

During the AUP engagement of the Clark County Clerk, the following exception was noted:

- The county clerk's fourth quarter financial statement did not agree to the county clerk's receipts ledger and disbursements ledger. The county clerk's fourth quarter financial statement was materially understated by \$332,162 on receipts and \$301,117 on disbursements.

Findings related to procedures for which there were no exceptions identified, and official responses to exceptions are not included in the summary above, but can be found in the full report. A copy of this report is available on the Auditor of Public Accounts' website at [auditor.ky.gov](http://auditor.ky.gov).

Respectfully submitted,  
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September 18, 2024

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