

**Casey Co Board of Health
Meeting Agenda 2018**

**Friday, Feb. 16th, 2018
12:00 Noon
Village Restaurant**

1. Call to Order
2. Approval of Minutes Last Meeting Feb 2017 (copy mailed to members.)
3. Lake Cumberland District Health Dept Report: Budget and Audit Information
Shawn Crabtree, Exe Director, Leah Jasper, Financial Director
4. Set Tax Rate
5. Approve Budget
6. New/Old Business
7. Election Officers
8. Community Report, Jelaine Harlow, Health Educator, Adair & Casey
9. District Board Members
10. Adjournment





Casey County Health Department

199 Adams Street P O Box 778 • Liberty, Kentucky 42539
Phone: 606-787-6911 • Fax: 606-787-2507

www.lcdhd.org

Casey County Board of Health/Public Health Taxing District Annual Meeting February 10, 2017

Board Members Present:

Dr. A. F. Brown, Chairman/Treasurer/District Board
Kay King
Homer Hecht
Linda Lee
Dr. Don Wilkey
Dr. Darrin Cundiff
Gina Goode
Dr. John Price

Board Members Absent:

Randy Dial, Judge Exe.
Tony Price
Linda Hamilton, Vice Chairman/District Board
Dr. Housam Haddad

Others Present:

Shawn Crabtree, Director LCDHD, Secretary Casey Bd. Health
Tracy Aaron, Health Educator, LCDHD
Jelaine Harlow, Health Educator, Adair/Casey Counties
Sandra Porter, Office Mgr./Clerk Supervisor, Casey
Natasha Bowmer, RN, Casey
Karen Wethington, RN, Casey
Lisa Brown, RN, Casey
Shannon Matthews, Clerk Adair/Casey/Russell
Larry Rowell, Editor Casey Co News

The Casey County Board of Health held annual meeting Feb. 10th, 2017 – 12:00 Noon, Village Restaurant. After quorum was present Dr. Brown called the meeting to order and a call for approval of the minutes of last year's meeting. (Copies were mailed to all members the previous week). Motion made to accept made by Homer Hecht, second by Dr. Wilkey, vote unanimous.

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Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

Casey County Health Department

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Mr. Crabtree then gave update on district information and asked if any questions from members. Next on agenda was setting tax rate for current year. Mr. Crabtree presented financial report and proposed budget at current rate, even budget rate, and break even budget with building loan. (see attached) Budget request items and costs were presented. On the 2015 new building cost estimates, are still available. Dr. Price requested clarification on tax rate and new building. Would the tax rate need to be raised in order to build? It can remain at same tax rate, would be approximately 50000.00 gain per year. Question on when the tax rate was set at current rate, (researched and current rate was set in 2010 and remained the same; and also paid 135,000.00 for land 2008) The possibility of the new college/community building being for sale was mentioned by local health dept. staff. This was discussed among members and some office staff. Building was built using grant money and not sure can be sold. Dr. Wilkey made motion to keep tax rate the same 4.3 cents per 100.00, second by Dr. Price, vote unanimous. Accept budget with current rate: motion made by Kay King, second by Linda Lee, vote unanimous.

Financial Director LCDHD had sent information about interest on CD if board would be interested in moving money from operation account. After discussion by members on different rates over different time periods motion was made to move 400,000.00 into a 15 month CD at .85 interest rate. Motion Dr. Wilkey, second Dr. Price, vote unanimous.

No new/old business to discuss.

After discussion from Dr. Brown and other board members, officers for coming year, motion to keep the same, Gina Goode, second, Dr. Price, vote unanimous.

Casey/Adair Health Educator, Jelaine Harlow then presented information on the community. She gave the county health rankings for smoking, adult obesity, and physical inactivity. Also the Community Improvement Plan (see attached).

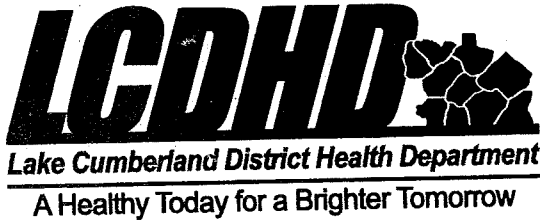
Tracy Aaron, Health Educator Director, LCDHD, presented information for the Harm Reduction/Syringe Exchange in a slide presentation for information on Hepatitis C and HIV. Kentucky cases for Hep C have increased and LCDHD counties are included in this area. This makes us open to an outbreak of HIV. LCDHD will be starting a media campaign in next couple months to teach the public exactly what the needle exchange program includes and how it works. Study shows that where there is needle exchange, that the incidences of Hep C/HIV are significantly decreased. Syringe exchange is not to enable the people who are already using, but to protect the public from discarded needle sticks. Board members agreed to support the media campaign to inform the public about the Syringe Exchange Program.

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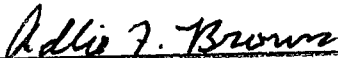
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After call from Dr. Brown for any further business, motion was made to adjourn by Kay King, second by Homer Hecht, vote unanimous.

Next meeting will be February 2018.



Dr. A. F. Brown, Chairman



Shawn Crabtree, Secretary

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**CASEY COUNTY
PUBLIC HEALTH TAXING DISTRICT
Liberty, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2017**

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INDEPENDENT AUDITORS' REPORT

The Board of Health
Casey County Public Health Taxing District
Liberty, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Casey County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

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

As described in Note 1, the financial statements are prepared by the Taxing District, on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Kentucky. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Taxing District as of June 30, 2017, and the respective changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of the Casey County Public Health Taxing District, as of June 30, 2017, and the respective cash receipts and cash disbursements for the year then ended, in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2017, on our consideration of the Taxing District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Taxing District's internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
October 30, 2017

2/16
12,000

August 8, 2017

Dear Casey County Board of Health Member:

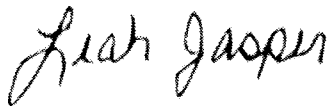
Please find enclosed the following Casey County Taxing District documents for the 2016-17 fiscal year which ended June 30, 2017:

1. Financial Statement at the year's end
2. Profit & Loss Actual to Budget Comparison of revenue & expenditures at the year's end
3. Taxing District Balance Sheet at the year's end
4. Taxing District Checking Account Check Register and both CD Account Registers

The Casey County Public Health Taxing District closed the 2016-17 fiscal year with an account balance of \$726,659.59 which was a surplus of \$82,889.53, and \$31,887.14 better than the budgeted surplus of \$51,002.39. The taxing district closed with more reserves than budgeted primarily because their expenditures were less than budgeted.

If you have any questions or need additional information, please contact me.

Sincerely,



Leah Jasper
Director of Administrative Services



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Casey County Public Health Taxing District
Financial Statement
For the Fiscal Year Ending June 30, 2017

Cash on Hand at the beginning of the year: **\$643,770.06**

Receipts:

Real Property Taxes	193,731.10
Tangible Property Taxes	34,717.26
Motor Vehicle Taxes	38,849.11
Delinquent Taxes	2,674.63
Other Taxes	1,850.84
Interest Income	2,091.50
Total Receipts	<u>273,914.44</u>

Total Cash Available for the year: **\$917,684.50**

Expenditures:

Advertising & Printing	574.00
Professional Services	
Maintenance & Repair	5,905.41
District Management	177,552.00
Miscellaneous	879.15
Furniture & Fixtures	2,926.71
Equipment	3,187.64
Total Expenditures	<u>191,024.91</u>

Cash on Hand at the end of the year: **\$726,659.59**

Balance per Casey County Bank Account Statement	\$171,523.65
Balance per Monticello Banking Company CD Account Statements	\$ 154,567.52
	<u>\$400,568.42</u>
	\$726,659.59
Difference	\$0.00

2017-2018

Leah to get new CD quotes in January for next year's Board Meeting.

Snow removal 500

Landscape maintenance (2 x) 1,700 (partly finished)

Blinds/drapes for lounge/waiting/offices/environmental 2,500 (Having trouble finding something to replace those vertical blinds. Should have something decided this month.)

Christmas Decorations 150 (Ordered an on the way)

Computers (3 if needed) 4,500

Laser Printer (2 if needed) 1,200

Network Switch (1 if needed) 800

Battery Backup (2 if needed) 700

Document Scanners (3 if needed) 1,500

Server (1 if needed) 1,500

Done

Investigate if the college wants to sell its building (building not for sell)

Invest \$400,000 in 15 month CD at MBC at .85

Chairs for Meeting room/kitchen (10-12) 2,700

Electric Range 600

Refrigerator with Ice Maker 950

Microwave oven/stove 275x

Remodel (counter/shelves) for stove 750

KALBOH and KPHA fees

Building project isn't feasible at current tax rate.

Miscellaneous

Has panic buttons

Current land is in the County's name

New land in the name of the Casey County Public Health Taxing District

No state road signs.

4.3 cent tax rate.

Tax = "may"

4,187 Sq Ft

**Casey County Public Health Taxing District
Fiscal Year 2018-19**

Opening Balance Calculation

	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2017	\$280,094.30	\$557,208.48	\$837,302.78	\$837,302.78
Projected Remaining 2017-18 Receipts				
Projected Tax Receipts	\$68,749.66	\$0.00	\$68,749.66	
Projected Interest Earned	\$226.94	\$1,393.02	\$1,619.96	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2018 Receipts	\$68,976.60	\$1,393.02	\$70,369.62	\$70,369.62
Total Funds Available	\$349,070.90	\$558,601.50	\$907,672.40	\$907,672.40
Projected Remaining 2017-18 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$91,124.50	\$0.00	\$91,124.50	
Advertising & Printing	\$563.87	\$0.00	\$563.87	
Professional Services (Audit)	\$1,250.00	\$0.00	\$1,250.00	
Maintenance & Repair	\$7,140.00	\$0.00	\$7,140.00	
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$7,876.16	\$0.00	\$7,876.16	
Equipment	\$12,600.02	\$0.00	\$12,600.02	
Total Estimated Remaining 2018 Expenditures	\$121,904.55	\$0.00	\$121,904.55	\$121,904.55
Estimated 2018-19 Opening Balance	\$227,166.35	\$558,601.50	\$785,767.85	\$785,767.85

Proposed Budgets For Period Beginning July 1, 2018 and Ending June 30, 2019

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.043 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.033 per \$100 of Assessed Property Value	Proposed Break Even Budget with Building Loan @ \$0.054 per \$100 of Assessed Property Value
Estimated opening Balance	\$227,166.35	\$558,601.50	\$785,767.85	\$785,767.85	\$785,767.85
Budgeted Receipts (All Sources):					
Real Property Taxes	\$201,610.32		\$201,610.32	\$154,724.20	\$253,185.05
Personal Property Taxes	\$38,020.55		\$38,020.55	\$29,178.56	\$47,746.73
Motor Vehicle Taxes	\$35,556.03		\$35,556.03	\$27,287.19	\$44,651.76
Delinquent Tax Collections	\$3,236.95		\$3,236.95	\$3,236.95	\$3,236.95
Other Taxes - Telecommunications	\$1,850.88		\$1,850.88	\$1,850.88	\$1,850.88
Interest Income	\$583.64	\$2,793.01	\$3,376.64	\$3,248.65	\$3,517.44
Total Budgeted Receipts	\$280,858.36	\$2,793.01	\$283,651.37	\$219,526.43	\$354,188.81
Total Funds Available	\$508,024.71	\$561,394.51	\$1,069,419.22	\$1,005,294.28	\$1,139,956.66
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$188,623.00		\$188,623.00	\$188,623.00	\$188,623.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$1,000.00				
Landscape Maintenance (Fall & Spring)	\$2,000.00				
Miscellaneous	\$5,000.00				
Total Building Maintenance & Repair	\$8,000.00		\$8,000.00	\$8,000.00	\$8,000.00
Furniture & Fixtures					
Chair or stools for exam rooms (3 quantity)	\$1,200.00				
Miscellaneous	\$2,500.00				
Total Furniture & Fixtures	\$3,700.00		\$3,700.00	\$3,700.00	\$3,700.00
Equipment					
Computers (3 if needed @ \$1200 ea.)	\$3,600.00				
Laser Printer (2 if needed @ \$700 ea.)	\$1,400.00				
Network Switch (1 if needed @ \$800 each)	\$800.00				
Battery Backup (1 if needed @ \$350 each)	\$350.00				
Document Scanners (3 if needed @ \$500 each)	\$1,500.00				
Server (1 if needed @ \$1500 each)	\$1,500.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$14,150.00		\$14,150.00	\$14,150.00	\$14,150.00
Professional Services (Next Audit of Taxing District Funds due FY 2021)	\$0.00		\$0.00	\$0.00	\$0.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$300.00
Dues and Subscriptions (KALBOH & KPHA)	\$850.00		\$850.00	\$850.00	\$850.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Debt Services - Building Loan (3M Bldg less \$700,000 down/4.0% interest/30 years)	\$0.00		\$0.00	\$0.00	\$131,766.60
Total Budgeted Expenditures	\$216,123.00	\$0.00	\$216,123.00	\$216,123.00	\$347,889.60
Balance Remaining	\$291,901.71	\$561,394.51	\$853,296.22	\$789,171.28	\$792,067.06
Net Surplus/Deficit Before Grant Proposals	\$64,735.36		\$67,528.37	\$3,403.43	\$6,299.21
Optional - Expenses for Local Mini Grants:					
Grant Proposal #1					
Grant Proposal #2					
Total Proposed Grant Options			\$0.00	\$0.00	\$0.00
Total Budgeted Expenditures Including Optional Mini Grants			\$216,123.00	\$216,123.00	\$347,889.60
Balance Remaining Including Optional Expenses for Local Mini Grants			\$853,296.22	\$789,171.28	\$792,067.06
Net Surplus/Deficit Including Grant Proposals			\$67,528.37	\$3,403.43	\$6,299.21

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.20% for the money market and .30% for the CD #1 & .85% for CD #2.

→ Growing @ ~ \$75,000 per year, it would take ~ 30 years to save 3 million.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2018-2019
Casey County Public Health Taxing District**

0 From 2017 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	469,525,089	469,525,089		
G - Tangible Personal	27,701,603		27,701,603	
H - PS Real Estate - Effective	24,013,022	24,013,022		
I - PS Tangible - Effective	62,893,972		62,893,972	
J - Distilled Spirits	0		0	
M - Motor Vehicles	87,040,471			87,040,471
N - Watercraft	2,477,982		2,477,982	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
Total	673,652,139	493,538,111	93,073,557	87,040,471
Tax Base (Total Divided by 100)	6,736,521	4,935,381	930,736	870,405
Tax Rate		\$ 0.0430	\$ 0.0430	\$ 0.0430
Total Projected Tax (Tax Base * Tax Rate)	289,670	212,221	40,022	37,427
Required Support @ .028	188,623	138,191	26,061	24,371
Tax Support for Land, Building & Equipment	101,048	74,031	13,961	13,056
Tax Projections @ 95% Collection Rate				
Real Property Projections	201,610			
Tangible Personal Property Projections	38,021			
Motor Vehicle Projections	35,556			
Total	275,187			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2018-2019
Casey County Public Health Taxing District**

0 From 2017 Property Tax Assessment

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M - Motor Vehicles	87,040,471			87,040,471
N - Watercraft	2,477,982		2,477,982	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
Total	673,652,139	493,538,111	93,073,557	87,040,471
Tax Base (Total Divided by 100)	6,736,521	4,935,381	930,736	870,405
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	222,305	162,868	30,714	28,723
Required Support @ .028	188,623	138,191	26,061	24,371
Tax Support for Land, Building & Equipment	33,683	24,677	4,654	4,352
Tax Projections @ 95% Collection Rate				
Real Property Projections	154,724			
Tangible Personal Property Projections	29,179			
Motor Vehicle Projections	27,287			
Total	211,190			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2018-2019
Casey County Public Health Taxing District**

0 From 2017 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	469,525,089	469,525,089		
G - Tangible Personal	27,701,603		27,701,603	
H - PS Real Estate - Effective	24,013,022	24,013,022		
I - PS Tangible - Effective	62,893,972		62,893,972	
J - Distilled Spirits	0		0	
M - Motor Vehicles	87,040,471			87,040,471
N - Watercraft	2,477,982		2,477,982	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
Total	673,652,139	493,538,111	93,073,557	87,040,471
Tax Base (Total Divided by 100)	6,736,521	4,935,381	930,736	870,405
Tax Rate		\$ 0.0540	\$ 0.0540	\$ 0.0540
Total Projected Tax (Tax Base * Tax Rate)	363,772	266,511	50,260	47,002
Required Support @ .028	188,623	138,191	26,061	24,371
Tax Support for Land, Building & Equipment	175,150	128,320	24,199	22,631
Tax Projections @ 95% Collection Rate				
Real Property Projections	253,185			
Tangible Personal Property Projections	47,747			
Motor Vehicle Projections	44,652			
Total	345,584			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

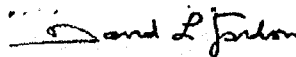
A 2016 Assessment of Adjusted Property At Full Rates			565,081,181																
Net Change in	2017	75,170,800																	
B 2017 Homestead Exemptions	2016	73,434,200	1,736,400																
C 2016 Adjusted Tax Base			563,344,781																
D 2017 Net Assessment Growth			20,788,904																
E 2017 Total Valuation of Adjusted Property at Full Rates			584,133,686																
	Property Subject to Taxation 2016	Net Assessment Growth	Property Subject to Taxation 2017																
F Real Estate	460,636,459	10,625,030	469,525,089																
G Tangible Personalty	25,424,382	2,277,241	27,701,803																
H P.S. Co-Real Estate-Effective	23,089,011	924,011	24,013,022 *																
P.S. Co.-Real Estate-100%	23,089,011	924,011	24,013,022 *																
I P.S. Co.-Tang.-Effective	55,931,349	6,962,623	62,893,972 *																
P.S. Co.-Tang.-100%	58,750,114	7,052,921	65,803,035 *																
J Distilled Spirits	-	-	-																
K Electric Plant Board	-	-	-																
L Insurance Shares	-	-	-																
M Motor Vehicles - Includes Public Service Motor Vehicles	83,634,449		87,040,471																
N Watercraft	2,173,891		2,477,982																
Net New Property:			5,477,500																
PVA Real Estate			924,011 *																
P. S. Co. Real Estate-Effective																			
Unmined Coal			-																
Tobacco in Storage			-																
Other Agricultural Products			-																
<table border="1"> <tr> <td colspan="4">The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.</td> </tr> <tr> <td>Aircraft(Recreational & Non-Commercial)</td> <td></td> <td></td> <td align="center">-</td> </tr> <tr> <td>Watercraft(Non-Commercial)</td> <td></td> <td></td> <td align="center">-</td> </tr> <tr> <td>Inventory in transit</td> <td></td> <td></td> <td align="right">2,254,388</td> </tr> </table>				The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.				Aircraft(Recreational & Non-Commercial)			-	Watercraft(Non-Commercial)			-	Inventory in transit			2,254,388
The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.																			
Aircraft(Recreational & Non-Commercial)			-																
Watercraft(Non-Commercial)			-																
Inventory in transit			2,254,388																
2016 R. E. Exonerations & Refunds			2,491,900																
2016 Tangible Exonerations & Refunds			181,583																

* Estimated Assessment
+ Increase Exonerations

I, David L. Gordon, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of CASEY County as made by the Office of Property Valuation for 2017, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

Witness my hand this

8-3-2017



David L. Gordon, Executive Director
Office of Property Valuation
Finance and Administration Cabinet

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need	
Adair	\$0.030	2010	\$ 174,044.15	\$ 197,039.08	\$ (22,994.93)	\$ 209,689.59	9%	88%	12%					
		2011	\$ 176,362.05	\$ 155,739.90	\$ 20,622.15	\$ 230,311.74	0%	100%	0%					
		2012	\$ 208,495.96	\$ 209,241.65	\$ (745.69)	\$ 229,566.05	0%	100%	0%					
		2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 225,975.14	-2%	98%	2%					
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 228,981.97	1%	100%	0%					
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47	5%	100%	0%					
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%		10,845	\$ 2,331,675.00	\$ 233,167.50	99%
μ		\$ 206,727.00	\$ 206,933.23	\$ (206.24)	\$ 230,122.33									
Casey	\$0.043	2010	\$ 190,618.68	\$ 109,912.68	\$ 80,706.00	\$ 138,541.99	47%	100%	0%					
		2011	\$ 237,574.17	\$ 114,985.37	\$ 122,588.80	\$ 261,130.79	23%	100%	0%					
		2012	\$ 247,924.81	\$ 170,292.47	\$ 77,632.34	\$ 338,763.13	20%	100%	0%					
		2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 421,329.76	14%	100%	0%					
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 491,891.09	11%	100%	0%					
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90	14%	100%	0%					
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	11%	100%	0%					
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%					
μ		\$ 247,581.80	\$ 163,978.85	\$ 83,602.95	\$ 446,907.04					4,187	\$ 900,205.00	\$ 90,020.50	807%	
Clinton	\$0.035	2010	\$ 115,131.33	\$ 86,883.45	\$ 28,247.88	\$ 111,499.15	20%	100%	0%					
		2011	\$ 116,202.81	\$ 87,867.60	\$ 28,335.21	\$ 139,834.36	14%	100%	0%					
		2012	\$ 161,742.57	\$ 139,766.60	\$ 21,975.97	\$ 161,810.33	12%	100%	0%					
		2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 183,345.82	13%	100%	0%					
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 211,100.32	10%	100%	0%					
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36	8%	100%	0%					
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	9%	100%	0%					
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%					
μ		\$ 154,636.01	\$ 129,855.02	\$ 24,780.98	\$ 197,274.54					4,209	\$ 904,935.00	\$ 90,493.50	311%	
Cumberland	\$0.035	2010	\$ 78,788.08	\$ 94,607.76	\$ (15,819.68)	\$ 65,347.14	21%	83%	17%					
		2011	\$ 79,402.91	\$ 61,821.51	\$ 17,581.40	\$ 82,928.54	16%	100%	0%					
		2012	\$ 111,667.46	\$ 96,242.00	\$ 15,425.46	\$ 98,354.00	0%	100%	0%					
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	18%	100%	0%					
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	15%	100%	0%					
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	2%	100%	0%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	-15%	87%	13%		6,486	\$ 1,394,490.00	\$ 139,449.00	90%
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91								
μ		\$ 108,376.60	\$ 102,875.46	\$ 5,501.14	\$ 109,459.37									
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 108,351.76	21%	100%	0%					
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	-7%	100%	0%					
		2012	\$ 142,882.49	\$ 151,709.98	\$ (8,827.49)	\$ 128,866.87	6%	100%	0%					
		2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 137,245.90	7%	100%	0%					
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 147,179.28	12%	100%	0%					
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51	6%	100%	0%					
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	6%	100%	0%					
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%					
μ		\$ 144,348.54	\$ 128,651.74	\$ 15,696.80	\$ 151,956.01					4,595	\$ 987,925.00	\$ 98,792.50	203%	

