

**Cumberland County Local Board of Health Annual Meeting**  
**Thursday February 15, 2018 6:00pm**  
**Cumberland County Health Center**

- APPROVAL OF MINUTES
- OLD BUSINESS
- NEW BUSINESS
- SET TAX RATE
- APPROVAL OF BUDGET
- MEMBERS WHO TERMS EXPIRE -12/31/2018
  - Allison Kerr
  - Jan Clark
  - Dr. Brian Dyer
  - Betty Lee (Engineer Lay) – wants to resign
  - Kristen Branham
- ELECTION OF OFFICERS and MEMBERS WHO SERVE ON THE DISTRICT BOARD
- BOARD OF HEALTH AUDIT
- DIRECTOR'S COMMENTS
- HEALTH EDUCATION
- ADJOURN

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**LCDHD County Health Centers**

Adair • Casey • Clinton • Cumberland • Green • McCreary • Pulaski • Russell • Taylor • Wayne

Hearing Impaired, or Speech Impaired users, call the Kentucky Relay Service at (800) 648-6056.  
Give the Communications Assistant our phone number to contact us.



Cumberland County Local Board of Health  
Minutes

The Cumberland County Local Board of Health met on Monday February 20, 2017  
6:00 PM at the Cumberland County Health Department.

Members Present:

Betty Lee  
Judge John Phelps  
Gina Shaye Watson  
Jan Clark  
Kristen Branham  
Dr. Brian Dyer  
Gary White

Members Absent:

Dr. Robert Flowers, Sr.  
Doug Williams  
Mike Morgan  
Dr. J.M. Stephenson  
Allison Kerr

Others Present:

Shawn Crabtree  
Leah Jasper

Cindy Nettles  
Tracy Aaron

Judge Phelps, Chairman called the meeting to order.

Approval of Minutes: Minutes from previous meeting were previously mailed to board members to review. Copies also available at meeting. Gina S. Watson made a motion to accept the minutes, seconded by Betty Lee and approved by all board members.

Old Business :

Mr. Crabtree states the Statewide Board of Health meeting that was done via live webcast, some were well attended and some only had a few. This broadcast can be viewed on YouTube at home. He suggested the board appointing a representative to view these for the local board when they are shown. Kristen Branham agreed to be the representative to view the broadcast. The interior renovation project is complete. The inside has been painted, new trim, doors and hardware installed.

New Business:

No new business at this time.

Set Tax Rate , Approve Budget : Shawn reviewed the tax rate and the budget. Explained how FY 2015/2016 ended. At this time went into detail for the 2017/2018 budget. States he feels the board will be fine to leave tax rate at 3.5 cents. After a discussion a motion made by Betty Lee to retain tax rate at 3.5 cents, seconded by Jan Clark and approved by all members present. One bid for commercial vinyl plank flooring to replace all carpet and tile in the office. Cindy states this will just add to the updated renovation that we have just completed. Will also cut the cost of maintaining the tile. Vinyl plank will not have to be waxed. Additional bid will need to be gotten. A total of three for this project. The current bid received is around \$20,000. Gina S. Watson made the motion for the flooring not to exceed \$20,000 and to form a sub-committee for the flooring project after the bids are received for approval, seconded by Gary White and approved by board members present. The building committee will review the quotes on the flooring.

Building Committee- John Phelps, Doug Williams, Mike Morgan, Gina S. Watson & Gary White. Motion to approve overall budget made by Gina S. Watson, seconded by Jan Clark and approved by board members present.

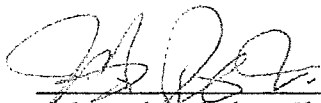
Members who terms expire 12/31/2017: If members are willing to serve another two-year term new biographical sheet are to be completed and turned back into Cindy Nettles. Members not present, Cindy will contact.

Election of Officers/ Members sitting on District Board of Health : Motion made by Gina S. Watson for John Phelps to continue to serve as Chairman of the Board, second by Gary White and approved by all board members present. Motion made by Gary White for Gina S. Watson to continue to serve Vice Chairman of the local board, second by Kristen Branham and approved by board members present. Gary White made a motion for Betty Lee to continue serve on District Board, second by Jan Clark approved by all board members present.

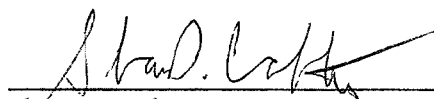
Director Comments: Financial situation has stabilized for LCDHD at this time. Things are going good. Judge Phelps added LCDHD has been through some hard times but we have come out of them. A lot of employees have been moved around to other programs and with the school program; some staff has been moved to Dr. Loy's school program staff. Judge Phelps asks on a local level to try and keep our clinic covered as much as you can.

Health Education: Tracy Aaron presented Harm Reduction (Needle Exchange) Slideshow. Gina S. Watson asks if all three agencies could meet together; Board of Health, City Council and Fiscal Court. This would get everyone in the same room and see the slideshow at the same time and if they had questions those could be answered. Judge Phelps will contact the Mayor for a date of this meeting. Tracy ask hospital and coroner staff for data that would help in this presentation. Health Educator for this area has been hired, Shannon Beaty. We have received a grant for 7<sup>th</sup> graders, Teen Pregnancy. This program will start in the schools in March 2017.

Motion made by Gina S. Watson to adjourn meeting, seconded by Gary White.



Judge John Phelps, Chairman



Shawn Crabtree, Secretary

JMS/cn

CC: Division of State and Local Health, Frankfort, Ky.  
LCDHD, Director's Office, Somerset, Ky.



## Finance and Administration

500 Bourne Avenue • Somerset, Kentucky 42501  
Phone: 606-678-4761 • Fax: 606-676-9671

2/15 3/8  
7:00 EST

August 8, 2017

Dear Cumberland County Board of Health Member:

Please find enclosed the following Cumberland 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

The Cumberland County Public Health Taxing District closed the 2016-17 fiscal year with an account balance of \$125,175.91 which was a deficit of \$19,225.57, but \$14,054.29 better than the budgeted deficit of \$33,279.86. 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



www.lcdhd.org

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**Call (800) 928-4416**

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Give the communications assistant our phone number to contact us.



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

<b>Cash on Hand at the beginning of the year:</b>		<b>\$144,401.48</b>
Receipts:		
Real Property Taxes	91,410.73	
Tangible Property Taxes	13,886.73	
Motor Vehicle Taxes	15,707.02	
Delinquent Taxes	2,137.27	
Other Taxes	472.64	
Interest Income	163.62	
<b>Total Receipts</b>	<u>123,778.01</u>	
<b>Total Cash Available for the year:</b>		<b>\$268,179.49</b>
Expenditures:		
Advertising & Printing	508.75	
Professional Services		
Maintenance & Repair		
District Management	101,690.00	
Miscellaneous	1,130.14	
Building Improvement	36,500.00	
Furniture & Fixtures	1,363.98	
Equipment	1,810.71	
<b>Total Expenditures</b>	<u>143,003.58</u>	
<b>Cash on Hand at the end of the year:</b>		<b>\$125,175.91</b>
Balance per First & Farmers National Bank Account Statement		\$125,175.91
	Difference	\$0.00

Flooring Committee: Doug Williams, Mike Morgan, Judge Phelps, Gina Watson, Gary White.

Now...Tracy....Coordinate with Judge Phelps to arrange a joint meeting of the Board, Fiscal Court, City Council and local MDs regarding SEP. (We are working with ASAP Board and Judge for a community presentation. Spring is the target date.)

Have board review bids at February meeting. - Flooring 20,000

FY 17 - 18

Snow removal 500

Landscape maintenance 650

Computers (2 prn) 3,000

Laser Printer (1 prn) 600

Network Switch (1 prn) 800

Batter backup (2 prn) 700

Scanners (4 prn) 1,600

Server (1 prn) 1,500

Done

KALBOH and KPHA fees

Miscellaneous

Has panic buttons

Board of Health owns the land.

Does have state road signs.

3.5 tax rate.

Tax = "may"

6,486 Sq Ft

The Cumberland County Public Health Taxing District closed the 2014-15 year with a balance of \$140,929.52 which is a \$20,622.15 surplus, and \$9,116.15 more of a surplus than budgeted. They closed with more of a surplus than budgeted primarily because their expenditures were less than budgeted.

**DANIEL'S CARPET INC.**  
 68 Freeman Coomer Rd  
 Russell Springs, KY 42642  
 Tel: (270) 384-5559  
 Fax: (270) 384-4882  
 Thank You

NAME		ADDRESS		PHONE	DATE		
Cumberland County Health				566-2878	8-15-12		
SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	LAYAWAY
QUANTITY	DESCRIPTION				PRICE	AMOUNT	
	Black Flooring 4600 Sq'				3.19	14674.00	
	Style Designer chair				OR	630.00	
	color Weathered wood				Prep	350.00	
	Prep Floors Labor on Black & OR				OR	6860.00	
					Supp	60.00	
Received by:						TAX	
						TOTAL	22574.00

**No.** **Thank You** All claims and returned goods must be accompanied by this bill

Health office  
Burdetteville

JOB NAME: Rennie Thurman  
JOB LOCATION: P.O. Box 144  
Burdetteville Ky 43217  
DATE: DATE OF PLANS:

ARCHITECT: Call 270-381-0392

Where necessary, furnish specifications and estimates for:

Estimates for:  
Health office on laminate flooring 20ML  
10 year Manufacturer's Warranty  
Installation Warranty  
flooring on shoe mole

Material Cost	15,000. <sup>00</sup>
Labor Cost	11,000. <sup>00</sup>
Hand off Tearout	500. <sup>00</sup>

TOTAL cost ~~labor AND~~ Material 26,500.<sup>00</sup>

We warrant hereby to furnish material and labor - complete in accordance with the above specifications for the sum of:

Respectfully,  
RENNIE THURMAN

Acceptance of Proposal

Accepted: Rennie Thurman



12-70-122 Robert 11/1/17

No. 1779

Invoice

149 STEVE DRIVE  
SOUTH 127 BY-PASS  
RUSSELL SPRINGS, KY 42642

149 STEVE DRIVE  
SOUTH 127 BY-PASS  
RUSSELL SPRINGS, KY 42642



270-866-6930 or 1-800-471-2417  
www.bennettscarpets.com  
e-mail: bcarpets@duo-county.com

IVAN BENNETT  
OWNER/MANAGER

CUSTOMER NAME Cumberland Co. H. D. DATE \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ SALESPERSON \_\_\_\_\_  
ZIP \_\_\_\_\_ PHONE EVENING \_\_\_\_\_

JOB DIRECTIONS \_\_\_\_\_  
JOB# \_\_\_\_\_  
MEASURE DATE \_\_\_\_\_  
INSTALL DATE \_\_\_\_\_  
INSTALLER \_\_\_\_\_  
DISPOSAL OF OLD FLOOR COVERING \$ \_\_\_\_\_

DATE 9  
SALES PER DAY  
EVENING  
DATE  
OLD  
ING S

AREA	MFGR	PO# OR ST	STYLE	COLOR	SIZE	SQ. FT.	COST	SUB-TOTAL
			Nor mandy		182ctns	5772	2.69	14197.82
			Shoe Mold		1867		.65	1213.55
			Ardex		10 Bags		23.00	230.00
								15641.37
							Tax	938.48
							Install WPL	1.59
							Install SM	.20
							Takup CT	534.01
							Takup Cpt	110410.62
							R+A Commodities	.30
							Move Furniture	493.99
							Floor Prep	180.00
								500.00
								700.00

PAID IN FULL (CASH CHECK, M/C-VISA, DISCOVER CARD)  
TO BE PAID DATE OF INSTALLATION  
THE ABOVE AT OR BEFORE THE COMPLETION OF INSTALLATION.

ABLE FOR OTHER UNEXPECTED INSTALLATION EXPENSE  
CUSTOMER SIGNATURE  
Charge of 2% per month (24% per year) will be charged on past due accounts over 30 days  
a 20% restock fee on ordered materials that are canceled or returned

RECEIVED 11/16/2017 03:56PM

TO: 12708641232

P. 1/1

NOV-16-2017 16:43 FROM:

DELUXE FOR BUSINESS 1-800-888-6327

Ref No: G 987004372

### Upchurch Carpet

610 Tennessee Road  
Albany, KY 42602

Bus. (606) 387-6522  
Home (606) 387-5758

Hazel Upchurch

*Cumberland County Health Dept*

INSTALLATION DATE: \_\_\_\_\_

CUSTOMER NAME: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_

WORK PHONE: \_\_\_\_\_

HOME PHONE: \_\_\_\_\_

INSTALLATION ADDRESS (IF DIFFERENT): \_\_\_\_\_

DIRECTIONS TO HOME (IF NECESSARY): \_\_\_\_\_

AREA FOR INSTALLATION	SIZE OF CUTS	SQUARE YARDS	AMOUNT
<i>4565 sq ft</i>	<i>Client Lvt</i>	<i>3.99</i>	<i>18,214.35</i>
	<i>Quarter round</i>		<i>2400.00</i>
<i>Install move tile remove carpet labor</i>			<i>12,130.00</i>
<i>install Quarter</i>	<i>Dump fee carpet</i>		<i>100.00</i>

KIND OF FLOOR: WOOD \_\_\_\_\_ CONCRETE  TILE \_\_\_\_\_

MUST OLD CARPET BE PICKED UP? YES  NO \_\_\_\_\_

MUST FURNITURE BE MOVED? YES  NO \_\_\_\_\_

IS NEW PAD REQUIRED? YES \_\_\_\_\_ NO

TYPE OF PAD NEEDED: \_\_\_\_\_

IS NEW TACK STRIPPING REQUIRED? YES \_\_\_\_\_ NO

KIND OF INSTALLATION: WALL TO WALL  LOOSE LAY \_\_\_\_\_ TACKLESS \_\_\_\_\_ CEMENT DOWN \_\_\_\_\_

KIND OF BACKING ACTION BAC \_\_\_\_\_ OTHER

PAYMENT INSTRUCTIONS: \_\_\_\_\_

SPECIAL INSTRUCTIONS/OTHER COMMENTS: \_\_\_\_\_

*when complete*

PAYMENT IS EXPECTED AT TIME OF JOB COMPLETION OR 2% INTEREST WILL BE ADDED.

TAX TOTAL *32844.35*

Cumberland County Health Center Security System Report  
January 2018

Original Quote for hardwired SafeWatch 3000  
Proposal ID 101136418

Intrusion	Qty	Install	Monthly
[1110] - Hardwired Intrusion Detection Solution Package:	1	\$199.00	\$39.99
[472540C] - SafeWatch Pro 3000: Hardwired Kit	1	\$0.00	\$0.00
[46095] - Battery	1	\$0.00	\$0.00
[1085W-N] - Contact: Door/Window	2	\$0.00	\$0.00
[ISC-BDL2-WP12G] - Motion Detector: Blue line G2 TriTech	1	\$0.00	\$0.00
QSP: [QSPCharge2] - Fixed \$2 Charge	1	\$0.00	\$2.00
<b>Accessories:</b>			
[3G4000RF-ADTUSA] - Parallel Protection: CellGuard	1	\$199.00	\$12.00
[5809] - SafeWatch Pro Wireless Hold Up Alarm Button	4	\$400.00	\$3.00
<b>Solution Subtotal:</b>		<b>\$798.00</b>	<b>\$56.99</b>
<b>Additional Fees:</b>			
<b>Fees Subtotal:</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Promotional Discounts:</b>			
\$50 Instant Savings on Intrusion add-on accessories; combine w Evergreen for Package Install of \$249+ Limit on one Evergreen - \$100 Cash Back Rebate / Only for Intrusion Safewatch Pro Hardwired and Wireless.	1	-\$50.00	\$0.00
<b>Additional Discounts:</b>			
DOA Discount	1	-\$468.00	-\$8.10
<b>Discounts Subtotal:</b>		<b>-\$518.00</b>	<b>-\$8.10</b>
<b>Permits:</b>			
<b>Reinstatement Charges</b>			
Past Due Amount		\$0.00	
Pre payAmount		\$0.00	
<b>Taxes:</b>			
Install Taxes		\$0.00	
Monthly Service Charges			\$0.00
<b>TOTAL INSTALLATION PRICE*</b>		<b>\$280.00</b>	
<b>TOTAL MONTHLY SERVICE CHARGE:</b>			<b>\$48.99</b>
<b>TOTAL SAVINGS:</b>		<b>-\$518.00</b>	<b>-\$8.10</b>
<b>Minimum Deposit Due:</b>		<b>\$280.00</b>	
<b>Balance Due at Installation:</b>		<b>\$0.00</b>	

Again, if you have additional questions, please do not hesitate to reach out to me.

Amended Quote to Wireless Solution  
Proposal ID 10195895

Pulse	Qty	Install	Monthly
[8001 BUSI] - Premise Control: Wireless Package:	1	\$499.00	\$51.99
[SWPCW6150SBC] - SafeWatch Pro 3000: Wireless Kit	1	\$0.00	\$0.00
[46095] - Battery	1	\$0.00	\$0.00
[PGZNG1-1ADNAS] - ADT Pulse Gateway	1	\$0.00	\$0.00
[HSPIM] - Security Panel Interface Module Kit	1	\$0.00	\$0.00
[6150ADT] - SafeWatch Pro Standard Touchpad	1	\$0.00	\$0.00
<b>Accessories:</b>			
[3G4000RF-ADTUSA] - Parallel Protection: CellGuard	1	\$199.00	\$0.00
[WLS928-433] - PremisePro Wireless Hold Up Alarm Button	4	\$400.00	\$0.00
<b>Solution Subtotal:</b>		<b>\$1,098.00</b>	<b>\$51.99</b>
<b>Additional Fees:</b>			
<b>Fees Subtotal:</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Additional Discounts:</b>			
DOA Discount	1	-\$500.00	\$0.00
<b>Discounts Subtotal:</b>		<b>-\$500.00</b>	<b>\$0.00</b>
<b>Permits:</b>			
<b>Reinstatement Charges</b>			
Past Due Amount		\$0.00	
Pre payAmount		\$0.00	
<b>Taxes:</b>			
Install Taxes		\$0.00	
Monthly Service Charges			\$0.00
<b>TOTAL INSTALLATION PRICE*</b>		<b>\$598.00</b>	
<b>TOTAL MONTHLY SERVICE CHARGE:</b>			<b>\$51.99</b>
<b>TOTAL SAVINGS:</b>		<b>-\$500.00</b>	<b>\$0.00</b>
<b>Minimum Deposit Due:</b>		<b>\$299.00</b>	
<b>Balance Due at Installation:</b>		<b>\$299.00</b>	

Again, if you have additional questions, please do not hesitate to reach out to me.

The above are the original Quotes from ADT. System on the left was the one they first quoted. When they came on site, they asked if they could "upgrade" us to the wireless system on the right as cabling would be too difficult in the building. We agreed. After it was installed, when testing, we noted there was no audible alarm either in the building or outside the building. After many attempts, to reach them, they finally said they would install an alarm for \$25. To start a purchase order, we tried to get a quote in writing for several months with no success. Finally they said they could not install an alarm on a wireless system, and they would have to "upgrade" us back to the wired system they first quoted us (see following page). For a higher price than they originally quoted. When we asked why it would be more than the original quote, (above on the left), they said it was because the original quote was a promotional item. When we asked why the monthly monitoring was going up, they said it was because the wired model was newer technology....which does not satisfactorily explain why monitoring should now be higher than it was originally quoted as the one they're now quoting is identical to the original one they quoted.

# QUOTE

Date: January 30, 2018



ADT Always There®

Cumberland Health Dept  
 226 Copper Lan  
 Burkesville, KY 42717  
 270.864.22.06  
 [E-mail address]

TO Erica Miner  
 ADT  
 3190 S. Vaughn Way  
 Aurora, CO 80014  
 800.730.0081  
 Customer ID 402032460

SALESPERSON	JOB	SHIPPING METHOD	SHIPPING TERMS	DELIVERY DATE	PAYMENT TERMS	DUE DATE
Erica	51138927				Due on receipt	

QTY	ITEM #	DESCRIPTION	UNIT PRICE	DISCOUNT	LINE TOTAL
1	SW3000 kit	Keypad, panel,,battery, ihub			
1	1217	Indoor Siren			
1	1218	Arm Outdoor Siren			
Monthly fee increases from to \$51.99 to \$57.99 per month					
				<b>TOTAL DISCOUNT</b>	
				<b>SUBTOTAL</b>	151.25
				<b>SALES TAX</b>	unknown
				<b>TOTAL</b>	

The monthly rate will be 57.99 per month.

Quote from Modern to replace existing system with a similar system that includes an audible interior and exterior alarm. Modern notes the current ADT system, nor this quoted replacement system meets their minimum recommendations for door security. See following quote which adds 5 more wireless magnetic door and window transmitters and three more wireless motion detectors



**Modern Systems, Inc.**

3844 S. Hwy 27 , Suite B,  
Somerset, KY 42501

Phone: (606) 679-4556  
Fax: (606) 679-5744

**This quote expires on:**

**Prepared For:**

n/a  
Cumberland County Health Dept  
226 Copper Lane  
Burkesville, KY 42717  
United States

**Prepared By:**

Carol Moore  
Systems Representative  
carol@modernsystemsinc  
.com  
(606) 679-4556



Phone (270) 864-2206

Here is the quote you requested.

Qty	Description	Unit Price
1	Security System installation	
1	Lynx panel	
	<i>4.3 DISPLAY</i>	
1	Verizon Compatible 3GL Communicator	
	<i>Verizon Compatible 3GL Radio for L5210/L7000</i>	
2	2-ZN DR/WIN X-MITTER W/MAG WHT	
	<i>2-ZN DR/WIN X-MITTER W/MAG WHT</i>	
1	35X40 WIRELESS PIR 80LB PI FIX	
	<i>35X40 WIRELESS PIR 80LB PI FIX</i>	
4	HOLD-UP BUTTON	
	<i>HOLD-UP SWITCH/TRANSMITTER</i>	
2	Interior Siren	
	<i>Interior Siren</i>	
4	Job Labor Hours	

Qty	Description	Unit Price
1	Total Connect Services	
1	Advanced Protection Logic	
1	Service Contract	
1	Monitoring	\$70.00

Please contact me if I can be of further assistance.

**TOTAL: \$674.00**

**Monthly Recurring Total: \$70.00**

Quote from Modern to replace existing system with this system which adds 5 more wireless magnetic door and window transmitters and three more wireless motion detectors



**Modern Systems, Inc.**

3844 S. Hwy 27, Suite B,  
Somerset, KY 42501

Phone: (606) 679-4556  
Fax: (606) 679-5744

**This quote expires on:**

**Prepared For:**

n/a  
Cumberland County Health Dept  
226 Copper Lane  
Burkesville, KY 42717  
United States

**Prepared By:**

Carol Moore  
Systems Representative  
carol@modernsystemsinc.com  
(606) 679-4556



Phone (270) 864-2206

Here is the quote you requested.

Qty	Description	Unit Price
1	Security System installation	
1	Lynx panel	
	<i>4.3 DISPLAY</i>	
1	Verizon Compatible 3GL Communicator	
	<i>Verizon Compatible 3GL Radio for L5210/L7000</i>	
7	2-ZN DR/WIN X-MITTER W/MAG WHT	
	<i>2-ZN DR/WIN X-MITTER W/MAG WHT</i>	
4	35X40 WIRELESS PIR 80LB PI FIX	
	<i>35X40 WIRELESS PIR 80LB PI FIX</i>	
4	HOLD-UP BUTTON	
	<i>HOLD-UP SWITCH/TRANSMITTER</i>	
2	Interior Siren	
	<i>Interior Siren</i>	
1	Job Labor Days	

Qty	Description	Unit Price
1	Advanced Protection Logic	
1	Service Contract	
1	Total Connect Services	
1	Monitoring	\$70.00

Please contact me if I can be of further assistance.

**TOTAL: \$1,500.00**

**Monthly Recurring Total: \$70.00**



**Cumberland County Public Health Taxing District Budget  
Fiscal Year 2018-19**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2017	\$160,113.38	\$0.00	\$160,113.38	\$160,113.38	
Projected Remaining 2017-18 Receipts					
Projected Tax Receipts	\$38,225.09	\$0.00	\$38,225.09		
Projected Interest Earned	\$24.55	\$0.00	\$24.55		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2018 Receipts	\$38,249.64	\$0.00	\$38,249.64	\$38,249.64	
Total Funds Available	\$198,363.02	\$0.00	\$198,363.02	\$198,363.02	
Projected Remaining 2017-18 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$51,564.00	\$0.00	\$51,564.00		
Advertising & Printing	\$600.00	\$0.00	\$600.00		
Professional Services (Audit)	\$1,250.00	\$0.00	\$1,250.00		
Maintenance & Repair	\$28,730.36	\$0.00	\$28,730.36		
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$2,500.00	\$0.00	\$2,500.00		
Equipment	\$10,700.00	\$0.00	\$10,700.00		
Total Estimated Remaining 2018 Expenditures	\$96,694.36	\$0.00	\$96,694.36	\$96,694.36	
<b>Estimated 2018-19 Opening Balance</b>	<b>\$101,668.66</b>	<b>\$0.00</b>	<b>\$101,668.66</b>	<b>\$101,668.66</b>	
Proposed Budgets For Period Beginning July 1, 2018 and Ending June 30, 2019					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.035 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.0375 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.039 per \$100 of Assessed Property Value
Estimated opening Balance	\$101,668.66	\$0.00	\$101,668.66	\$101,668.66	\$101,668.66
<b>Budgeted Receipts (All Sources): See Footnote</b>					
Real Property Taxes	\$95,672.36		\$95,672.36	\$102,506.10	\$106,606.34
Personal Property Taxes	\$14,569.55		\$14,569.55	\$15,610.23	\$16,234.64
Motor Vehicle Taxes	\$13,560.24		\$13,560.24	\$14,528.83	\$15,109.98
Delinquent Tax Collections	\$1,726.16		\$1,726.16	\$1,726.16	\$1,726.16
Other Taxes	\$472.70		\$472.70	\$472.70	\$472.70
Interest Income	\$94.17	\$0.00	\$94.17	\$103.01	\$108.31
Total Budgeted Receipts	\$126,095.17	\$0.00	\$126,095.17	\$134,947.02	\$140,258.14
<b>Total Funds Available</b>	<b>\$227,763.83</b>		<b>\$227,763.83</b>	<b>\$236,615.68</b>	<b>\$241,926.80</b>
<b>Budgeted Expenditures:</b>					
LCDHD Health Center Management Fee at 2.8 cents	\$104,254.00		\$104,254.00	\$104,254.00	\$104,254.00
Building Maintenance & Repair					
Snow removal & landscaping	\$1,500.00				
Miscellaneous	\$7,000.00				
Total Building Maintenance & Repair	\$8,500.00		\$8,500.00	\$8,500.00	\$8,500.00
Furniture & Fixtures					
Office Chairs for 2 employees @ \$300 ea	\$600.00				
Refrigerators (1 - Employee kitchen refrigerator & 1 - vaccine refrigerator)	\$1,000.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$6,600.00		\$6,600.00	\$6,600.00	\$6,600.00
Equipment					
Computers (3 if needed @ \$1200 ea.)	\$3,600.00				
Laser Printer (1 if needed @ \$600 ea.)	\$600.00				
Network Switch (1 if needed @ \$800 each)	\$800.00				
Battery Backup (1 if needed @ \$350 each)	\$350.00				
Document Scanners (1 if needed @ \$400 each)	\$400.00				
Wireless Access Point (1 if needed @ \$250)	\$250.00				
Server (1 if needed @ \$1500 each)	\$1,500.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$12,500.00		\$12,500.00	\$12,500.00	\$12,500.00
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	\$0.00	\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$133,504.00		\$133,504.00	\$133,504.00	\$133,504.00
<b>Balance Remaining</b>	<b>\$94,259.83</b>	<b>\$0.00</b>	<b>\$94,259.83</b>	<b>\$103,111.68</b>	<b>\$108,422.80</b>
Net Surplus/Deficit Before Grant Proposals	(\$7,408.83)	\$0.00	(\$7,408.83)	\$1,443.02	\$6,754.14
<b>Optional - Expenses for Local Mini Grants:</b>					
Grant Proposal #1					
Grant Proposal #2					
Total Proposed Grant Options			\$0.00	\$0.00	\$0.00
<b>Total Budgeted Expenditures Including Optional Mini Grants</b>			<b>\$133,504.00</b>	<b>\$133,504.00</b>	<b>\$133,504.00</b>
<b>Balance Remaining Including Optional Expenses for Local Mini Grants</b>			<b>\$94,259.83</b>	<b>\$103,111.68</b>	<b>\$108,422.80</b>
Net Surplus/Deficit Including Grant Proposals			(\$7,408.83)	\$1,443.02	\$6,754.14
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 current effective rate which is 0.10% for checking.					

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

0 From 2017 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	285,540,750	285,540,750		
G - Tangible Personal	11,219,684		11,219,684	
H - PS Real Estate - Effective	2,195,659	2,195,659		
I - PS Tangible - Effective	21,227,126		21,227,126	
J - Distilled Spirits	0			
M - Motor Vehicles	40,782,670			40,782,670
N - Watercraft	5,570,611		5,570,611	
Aircraft	85,000		85,000	
Watercraft (Non-Commercial)	5,715,776		5,715,776	
Inventory in Transit	0		0	
<b>Total</b>	<b>372,337,276</b>	<b>287,736,409</b>	<b>43,818,197</b>	<b>40,782,670</b>
Tax Base (Total Divided by 100)	3,723,373	2,877,364	438,182	407,827
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>130,318</b>	<b>100,708</b>	<b>15,336</b>	<b>14,274</b>
Required Support @ .028	104,254	80,566	12,269	11,419
Tax Support for Land, Building & Equipment	26,064	20,142	3,067	2,855
Tax Projections @ 95% Collection Rate				
Real Property Projections	95,672			
Tangible Personal Property Projections	14,570			
Motor Vehicle Projections	13,560			
<b>Total</b>	<b>123,802</b>			

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

0 From 2017 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	285,540,750	285,540,750		
G - Tangible Personal	11,219,684		11,219,684	
H - PS Real Estate - Effective	2,195,659	2,195,659		
I - PS Tangible - Effective	21,227,126		21,227,126	
J - Distilled Spirits	0			
M - Motor Vehicles	40,782,670			40,782,670
N - Watercraft	5,570,611		5,570,611	
Aircraft	85,000		85,000	
Watercraft (Non-Commercial)	5,715,776		5,715,776	
Inventory in Transit	0		0	
<b>Total</b>	<b>372,337,276</b>	<b>287,736,409</b>	<b>43,818,197</b>	<b>40,782,670</b>
Tax Base (Total Divided by 100)	3,723,373	2,877,364	438,182	407,827
Tax Rate		\$ 0.0375	\$ 0.0375	\$ 0.0375
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>139,626</b>	<b>107,901</b>	<b>16,432</b>	<b>15,294</b>
Required Support @ .028	104,254	80,566	12,269	11,419
Tax Support for Land, Building & Equipment	35,372	27,335	4,163	3,874
Tax Projections @ 95% Collection Rate				
Real Property Projections	102,506			
Tangible Personal Property Projections	15,610			
Motor Vehicle Projections	14,529			
<b>Total</b>	<b>132,645</b>			

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

0 From 2017 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	285,540,750	285,540,750		
G - Tangible Personal	11,219,684		11,219,684	
H - PS Real Estate - Effective	2,195,659	2,195,659		
I - PS Tangible - Effective	21,227,126		21,227,126	
J - Distilled Spirits	0			
M - Motor Vehicles	40,782,670			40,782,670
N - Watercraft	5,570,611		5,570,611	
Aircraft	85,000		85,000	
Watercraft (Non-Commercial)	5,715,776		5,715,776	
Inventory in Transit	0		0	
<b>Total</b>	<b>372,337,276</b>	<b>287,736,409</b>	<b>43,818,197</b>	<b>40,782,670</b>
Tax Base (Total Divided by 100)	3,723,373	2,877,364	438,182	407,827
Tax Rate		\$ 0.0390	\$ 0.0390	\$ 0.0390
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>145,212</b>	<b>112,217</b>	<b>17,089</b>	<b>15,905</b>
Required Support @ .028	104,254	80,566	12,269	11,419
Tax Support for Land, Building & Equipment	40,957	31,651	4,820	4,486
Tax Projections @ 95% Collection Rate				
Real Property Projections	106,606			
Tangible Personal Property Projections	16,235			
Motor Vehicle Projections	15,110			
<b>Total</b>	<b>137,951</b>			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

	Property Subject to Taxation 2016	Net Assessment Growth	Property Subject to Taxation 2017
A 2016 Assessment of Adjusted Property At Full Rates			316,978,373
Net Change In		2017 32,562,450	
B 2017 Homestead Exemptions		2016 32,061,800	500,650
C 2016 Adjusted Tax Base			316,477,723
D 2017 Net Assessment Growth			3,705,497
E 2017 Total Valuation of Adjusted Property at Full Rates			320,183,219
F Real Estate	\$281,399,048	4,642,353	\$285,540,750
G Tangible Personalty	10,557,084	662,600	11,219,684
H P.S. Co-Real Estate-Effective	1,980,393	215,266	2,195,659 *
P.S. Co.-Real Estate-100%	1,980,393	215,266	2,195,659 *
I P.S. Co.-Tang.-Effective	23,041,848	(1,814,722)	21,227,126 *
P.S. Co.-Tang.-100%	24,433,044	(1,764,431)	22,668,613 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	38,884,013		40,782,670
N Watercraft	5,604,651		5,570,611
Net New Property: PVA Real Estate			(152,146)
P. S. Co. Real Estate-Effective			215,266 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			-

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)	85,000
Watercraft( Non-Commercial)	5,715,776
Inventory in transit	-

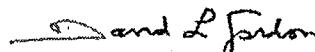
2016 R. E. Exonerations & Refunds	718,300
2016 Tangible Exonerations & Refunds	110,857

\* 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 CUMBERLAND 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

8-10-2017



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
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%		4,187	\$ 900,205.00	\$ 90,020.50
μ		\$ 247,581.80	\$ 163,978.85	\$ 83,602.95	\$ 446,907.04								
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%		4,209	\$ 904,935.00	\$ 90,493.50
μ		\$ 154,636.01	\$ 129,855.02	\$ 24,780.98	\$ 197,274.54								
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	18%	100%	0%				
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	0%	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%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	87%	87%	13%		6,486	\$ 1,394,490.00	\$ 139,449.00
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%	94%	6%				
		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%		4,595	\$ 987,925.00	\$ 98,792.50
μ		\$ 144,348.54	\$ 128,651.74	\$ 15,696.80	\$ 151,956.01								

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
McCreary	\$0.040	2010	\$ 186,141.69	\$ 131,792.92	\$ 54,348.77	\$ 293,302.01		100%	0%				
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%				
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	1%				
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%		7,254	\$ 1,559,610.00	\$ 155,961.00	285%	
		μ	\$ 190,135.27	\$ 164,414.39	\$ 25,720.88	\$ 357,460.39		100%	0%				
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12		100%	0%				
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%				
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%				
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%		20,435	\$ 4,393,525.00	\$ 439,352.50	162%	
		μ	\$ 1,070,906.93	\$ 1,033,470.64	\$ 37,436.28	\$ 573,725.87		93%	7%				
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51		100%	0%				
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%				
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%				
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%		11,922	\$ 2,563,230.00	\$ 256,323.00	155%	
		μ	\$ 785,379.40	\$ 773,870.25	\$ 11,509.15	\$ 410,441.14		67%	33%				
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69		100%	0%				
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	51%	100%	0%				
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%				
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%		15,771	\$ 3,390,765.00	\$ 339,076.50	99%	
		μ	\$ 616,589.57	\$ 667,862.26	\$ (51,272.69)	\$ 290,183.84		100%	0%				
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95		100%	0%				
		2011	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	-1%	100%	0%				
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%				
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%		12,177	\$ 2,618,055.00	\$ 261,805.50	38%	
		μ	\$ 254,343.45	\$ 253,778.74	\$ 564.71	\$ 114,722.90		100%	0%				

**CUMBERLAND COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Burkesville, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2017**



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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
Cumberland County Public Health Taxing District  
Burkesville, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the Cumberland 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 Cumberland 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

# Cumberland County

2017 Health Snapshot

Health Promotion  
and Policy Division

Population: 6,759

## Smoking



23%

SINCE 2014, SMOKING\* DECREASED  
FROM 27% TO 23%

26.5% of people in **Kentucky** smoke  
compared with 19% nationally

\* Percentage of adults

## Obesity



32%

SINCE 2014, OBESITY\* DECREASED  
FROM 34% TO 32%

33.2% of people in **Kentucky** are obese  
compared with 29.4% nationally

\* Percentage of adults

## Physical Inactivity



32%

SINCE 2014, PHYSICAL INACTIVITY\*  
DECREASED FROM 37% TO 32%

27.4% of people in **Kentucky** are physically  
inactive compared with 23.5% nationally

Physical Inactivity - Percentage of adults aged 20 and over reporting no leisure-time  
physical activity.

\* Percentage of adults

## Teen Births



49

TEEN BIRTHS RATES\* DECREASED  
FROM a rate of 57 TO 49

teen birth rate in **Kentucky** is 44

\* Number of births per 1,000 female population ages 15-19

Health is a state of complete physical, mental, and social well-being  
and not merely the absence of disease or infirmity.

World Health Organization

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