

**McCreary County Board of Health  
Annual Meeting  
Wednesday, February 20, 2019  
12:00pm EST**

Welcome- Terry Lawson, Chairman

Approval of Minutes (minutes were previously sent out)

Old Business

New Business

Welcome Judge Greene and Emily Ross (replaced Jerald Burgess)

John Sandidge resigning in March 2019

Allan Chapman staying on board but wishes to resign from Treasurer Position

Electing New District Officers

Tax Rate

Budget

Comments- Shawn Crabtree, Director

Tracy Aaron, Health Education- CHA updates and CHIP

12:50 pm Community members will be here to share updates on the mini- grant projects.

Closing Remarks

**McCreary County Board of Health  
Annual Board Meeting  
February 13, 2018**

**MEMBERS PRESENT**

Terry Lawson, Chairman  
Allan Chapman, Treasurer  
Dr. Steve McKinley  
Rosalie Wright  
Grady Wilson  
Doug Stephens, Judge Exec.  
Azalie Egnew  
John Sandidge, Rph  
Martha Johnson

**MEMBERS ABSENT**

Rita Wright  
JM Burgess, M.D.  
Sue Singleton

**OTHERS PRESENT**

Shawn Crabtree, Director  
Leah Jasper  
Kimberly Tucker  
Mary Beth Miller  
Tracy Aaron  
Samantha Sexton  
Roger Owens  
Braxton King  
Sean Thompson

**WELCOME**

The McCreary County Board of Health annual meeting was held on February 13, 2018 at 12:00 p.m. in the conference room of the McCreary County Health Department. There was a quorum present. Terry Lawson called the meeting to order.

**APPROVAL OF MINUTES**

Terry Lawson assured that all members present had received and reviewed the minutes from the previous year. He then asked for a motion to approve minutes. Doug Stephens made a motion with a second by Rosalie Wright. **The motion passed unanimously.**

**OLD BUSINESS**

Shawn Crabtree gave an update on the Syringe Exchange program. It is going well and growing with no problems reported to date.

Shawn then explained the closing of the 2016/2017 budget year with a surplus. He gave an update on the completion of items from last year's budget. He gave an explanation for the equipment that was not installed. The equipment will remain on the budget until the transition to electronic medical records is complete.

He allowed Braxton King and Doug Stephens to give a progress report on the mini grants that were approved at last year's meeting. Braxton said that the walking track

for the community at the Lord's Gym Sports Outreach Center will be finished and bills submitted before the fiscal year is up. Doug explained that they have very little money up front for the Farmers Market. He asked it if would be suitable to invoice prior to completion and then submit receipts.

## **NEW BUSINESS**

### *Members Whom Serve on the Health Board*

Terry Lawson as Chairman, Judge Stephens as Vice Chair and Allan Chapman as Treasurer. Azalie Egnew made a motion that members remain the same. There was a second by Doug Stephens. **The motion passed unanimously.**

### *Electing New District Officers*

Judge Stephens whom automatically serves, Sue Singleton, and Rosalie Wright are appointed members on the district board. Sue asked to no longer serve due to family illnesses. Dr. Steve McKinley volunteered to take her place on the district board. Azalie Egnew made a motion to elect Steve McKinley while Judge Stephens and Rosalie Wright remain the same. There was a second by Allan Chapman. **The motion passed unanimously.**

## **Budget**

Shawn Crabtree went over the projected opening balance for next year and what was expected to be collected. He went over three different budget proposal options. He presented the budgeted expenditures. Three agencies submitted local public health improvement mini-grants for the board's consideration, Celebrate Recovery for \$2,500, McCreary County Park for \$14,000, and Laurel Creek Reservoir for \$2,500. Board discussed whether or not to even consider these grants. Allan Chapman noted that the last year's minutes said the board would reserve any future surplus to hold for the building project proposed in 2010, and for which the board has been saving. Minutes from February 21, 2017 board meeting say, "Allan Chapman made a motion to approve the budget as is, including both mini grants. Being a onetime grant this year to improve health outcomes in the community with future monies being placed in a building expansion fund until they see the effects of the state and federal government budget. There was a second by Dr. Steve McKinley, The motion passed unanimously." After much discussion, board agreed to consider the grants proposed for the 2019 budget year, but to not consider future grants and instead reserve any future surplus for either the 2010 building fund proposal or to have in case it's needed to offset the effects of the Kentucky governor's proposed budget impacts to the Lake Cumberland District."

Azalie Egnew made a motion to approve the budget as is including the mini grants. There was a second by Allan Chapman. **The motion passed unanimously.**

### **TAX RATE**

There was a discussion on the current tax rate. Alan Chapman made a motion to keep the tax rate the same 4.00 cents per hundred. There was a second by Martha Johnson. **The vote was unanimous.**

### **Health Education**

Samantha Sexton went over key things that have improved from the community health improvement plan in 2014. Smoking decreased from 40% to 33% physical inactivity decreased from 35% to 30% Teen birth rates decreased from 84 to 83 per 1,000 teens. She talked about the key findings from the community health survey. The main point was nearly 74% of people are in favor of a smoke free community. She asked for support from the board for the upcoming vote on a smoke free ordinance. They approved. We will present the ordinance with help from the STAR students at the Fiscal court meeting on March 8th.

### **CD's**

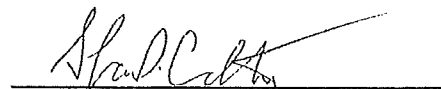
As three of the four CDs mature this year, and as the fourth matures in February of 2019, Board reviewed quotes from two different banks on rates for different time periods. Rates and time periods were included in the budget packet. Board proposed to stay with United Cumberland Bank as they are a local bank and to renew the CDs for 2 years for all 4 CDs. United Cumberland Bank quoted 1.20% interest on CDs for 24 months for \$100,000 or more. Additionally, Allan Chapman proposed to move an additional \$100,000 from checking and invest in another CD for 2 years. Doug Stephens made the motion and there was a second by John Sandidge. **The motion passed unanimously.**

### **Closing Remarks**

Roger Owens thanked the McCreary County Health Department for their help with "Give Me A Reason". Terry Lawson then made a motion to adjourn the meeting with a second by Steve McKinley.



Terry Lawson, Chairman



Shawn D. Crabtree, Secretary

**MCCREARY COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Whitley City, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2018**

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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
McCreary County Public Health Taxing District  
Whitley City, Kentucky

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the McCreary County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2018, 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 to the financial statements. 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.

## **Opinion**

### **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, 2018, 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 McCreary County Public Health Taxing District, as of June 30, 2018, 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, 2018, 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, 2018



**MCCREARY COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE**  
**REGULATORY BASIS**  
**June 30, 2018**

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**ASSETS**

Current assets	
Cash	\$ 111,282
Investments	
Certificates of deposit	<u>354,877</u>
Total assets	<u>\$ 466,159</u>

**LIABILITIES AND FUND BALANCE**

Fund balance	
Temporarily restricted	<u>\$ 466,159</u>
Total liabilities and fund balance	<u>\$ 466,159</u>

The accompanying notes are an integral  
part of the financial statements.

**MCCREARY COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**REGULATORY BASIS**  
**for the year ended June 30, 2018**

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<b>Revenues</b>	
Taxes collected	\$ 197,743
Interest earned	<u>2,812</u>
Total revenues	<u>200,555</u>
<b>Expenditures</b>	
Transfers to the Health Department	153,395
Operating	11,557
Capital outlay	<u>14,165</u>
Total expenditures	<u>179,117</u>
<b>EXCESS OF REVENUES OVER (EXPENDITURES)</b>	21,438
FUND BALANCE - beginning of year	<u>444,721</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 466,159</u>

The accompanying notes are an integral  
part of the financial statements.

**MCCREARY COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

The McCreary County Public Health Taxing District (the Taxing District) was created pursuant to Kentucky Revised Statute (KRS) 212.750. The Taxing District is responsible for requesting, with the approval of the Cabinet for Health and Family Services, that the fiscal court impose an ad valorem tax in an amount that the Board of Health deems sufficient to meet the County's public health needs. The tax rate may not exceed ten cents per \$100 of assessed value. The Taxing District then acts as a trustee over the public health tax fund. The Taxing District is restricted to expending public health tax money for the operation and maintenance of the County Health Department. As such, the Taxing District's fund balance on the statement of assets, liabilities and fund balance, is shown as temporarily restricted.

The Taxing District prepares its financial statements in accordance with the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, which is a regulatory basis of accounting. This basis of accounting and financial reporting differs from generally accepted accounting principles in several areas. Accounts receivable for revenue earned but not received, and accounts payable for expenses incurred, but unpaid, are not recorded. Inventories are not recorded, but are expensed to the current period. Property, plant and equipment are not capitalized and the related depreciation expense is not recorded; prepaid expenses and unearned revenues are not recorded.

The Taxing District receives funds from, based on remittances to, the McCreary County Sheriff, the McCreary County Clerk's Office and the Commonwealth of Kentucky.

The Board of Health makes the determination as to when to use restricted or unrestricted funds, when an expenditure is incurred for purposes for which both restricted and unrestricted funds are available.

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through October 30, 2018, which represents the date that these financial statements were available to be issued. Subsequent events past this date, as they pertain to the year ended June 30, 2018, have not been evaluated by the Taxing District.

**2. TAX LEVY**

On February 21, 2017, the McCreary County Board of Health passed a resolution recording the fiscal year 2018 Health tax rate at 4.0 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The McCreary County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2018.

**MCCREARY COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

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**3. CASH AND INVESTMENTS**

Under Kentucky Revised Statute 66.480, the Taxing District is allowed to invest in obligations of the U.S. and of its agencies, obligations backed by the full faith and credit of the U.S. or a U.S. government agency, obligations of any corporation of the U.S. government, certificates of deposit or other interest-bearing accounts issued by institutions insured by the Federal Deposit Insurance Corporation (FDIC) or similarly collateralized institutions, and bonds and securities of states, local governments, or related agencies in the U.S. rated in one of the three highest categories by a nationally recognized rating agency.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Taxing District does not have a policy governing interest rate risk.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Taxing District will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be one hundred percent of the market value of the principal, plus accrued interest.

The Taxing District's cash and investment deposits at June 30, 2018 were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash and investment deposits	\$ 466,158
FDIC insurance	(361,281)
Collateral held by pledging bank	<u>(323,927)</u>
(Over) collateralized	<u>\$ (219,050)</u>

**4. RELATED PARTIES**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$153,395 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2018.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Health  
McCreary County Public Health Taxing District  
Whitley City, Kentucky

We have audited, in accordance with the 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, the financial statements of the McCreary County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report thereon dated October 30, 2018. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Taxing District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taxing District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taxing District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Taxing District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**RFH**

RFH, PLLC  
Lexington, Kentucky  
October 30, 2018



CPAs | Consultants

The Board of Health  
McCreary County Public Health Taxing District  
Whitley City, Kentucky

We have audited the financial statements of the McCreary County Public Health Taxing District (the Taxing District) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 23, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Taxing District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Taxing District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive accounting estimates.

The financial statement disclosures are neutral, consistent, and clear.

#### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any misstatements.

#### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated October 30, 2018.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Taxing District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Items Discussed Prior to Retention of Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Taxing District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Restriction on Use**

This information is intended solely for the information and use of the Board of Health of the Taxing District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

**RFH**

RFH, PLLC  
Lexington, Kentucky  
October 30, 2018



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

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

	Budgeted Operating Fund	Budgeted Capital Fund	Approved Budget Including Grant Proposals @ Current Rate of \$0.04 per \$100 of Assessed Property Value	Proposed Amended Budget	Change
<b>Opening Balance</b>	\$197,877.61	\$254,389.56	\$452,267.17	\$466,159.00	\$13,891.83
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$149,208.17		\$149,208.17	\$149,208.17	\$0.00
Personal Property Taxes	\$24,925.57		\$24,925.57	\$24,925.57	\$0.00
Motor Vehicle Taxes	\$25,711.09		\$25,711.09	\$25,711.09	\$0.00
Delinquent Tax Collections	\$7,466.97		\$7,466.97	\$7,466.97	\$0.00
Other Taxes - Telecommunications	\$1,503.84		\$1,503.84	\$1,503.84	\$0.00
Interest Income	\$210.73	\$1,057.24	\$1,267.97	\$1,267.97	\$0.00
<b>Total Budgeted Receipts</b>	\$209,026.38	\$1,057.24	\$210,083.62	\$210,083.62	\$0.00
<b>Total Funds Available</b>	\$406,903.99	\$255,446.80	\$662,350.79	\$676,242.62	\$13,891.83
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$147,254.00		\$147,254.00	\$147,254.00	\$0.00
<b>Building Maintenance &amp; Repair</b>					
Landscape Maintenance (4X)	\$1,960.00				
Snow Removal	\$500.00				
Lactation Room Construction	\$9,800.00				
Paint HANDS/Health ED Offices	\$900.00				
Connecting Sidewalk from rear stairs to HANDS dept	\$2,100.00				
Signage to Identify Exterior Environmental Entrance	\$933.93				
New Doors on Trash Bin	\$500.00				
Miscellaneous	\$10,000.00		\$10,000.00	\$17,600.00	\$7,600.00
<b>Total Building Maintenance &amp; Repair</b>	\$26,693.93		\$26,693.93	\$34,293.93	\$7,600.00
<b>Furniture &amp; Fixtures</b>					
Toys/ Books	\$500.00				
Seasonal Lactation Room Décor	\$250.00				
Picnic Table	\$500.00				
Folding Tables	\$120.00				
Refrigerator	\$1,200.00				
Glider Rocker with Ottoman for Lactation Room	\$250.00				
Miscellaneous	\$5,000.00				
<b>Total Furniture &amp; Fixtures</b>	\$7,820.00		\$7,820.00	\$7,820.00	\$0.00
<b>Equipment</b>					
Tablet Computer (2 if needed)	\$2,400.00				
Laptop Computer (1 if needed)	\$1,200.00				
Desktop Computer (1 if needed)	\$1,200.00				
Printer/Copier/Scanner/Fax Multi-Function Machine (1 if needed)	\$600.00				
Document Scanner (1 if needed)	\$400.00				
Wireless Access Point (1 if needed)	\$250.00				
Network Switch (1 if needed)	\$800.00				
Battery Backup (1 if needed)	\$350.00				
Auto Blood Pressure Cuff (2)	\$150.00				
Stethoscopes (2)	\$200.00				
Miscellaneous	\$5,000.00				
<b>Total Equipment</b>	\$12,550.00		\$12,550.00	\$12,550.00	\$0.00
Professional Services (Next Audit of Taxing District Funds due FY 2018)	\$0.00		\$0.00	\$1,300.00	\$1,300.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$0.00
Dues and Subscriptions (KALBOH & KPHA)	\$850.00		\$850.00	\$850.00	\$0.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$0.00
<b>Total Budgeted Expenditures</b>	\$195,967.93	\$0.00	\$195,967.93	\$204,867.93	\$8,900.00
<b>Balance Remaining</b>	\$210,936.06	\$255,446.80	\$466,382.86	\$471,374.69	\$4,991.83
<b>Net Surplus/Deficit Before Grant Proposals</b>			\$14,115.69	\$5,215.69	(\$8,900.00)
<b>Optional - Expenses for Local Mini Grants:</b>					
Grant Proposal #1 - Celebrate Recovery			\$2,500.00	\$2,500.00	\$0.00
Grant Proposal #2 - McCreary County Park			\$14,000.00	\$14,000.00	\$0.00
Grant Proposal #3 - Laurel Creek Reservoir			\$2,500.00	\$2,500.00	\$0.00
<b>Total Proposed Grant Options</b>			\$19,000.00	\$19,000.00	\$0.00
<b>Total Budgeted Expenditures Including Optional Mini Grants</b>			\$214,967.93	\$223,867.93	\$8,900.00
<b>Balance Remaining Including Optional Expenses for Local Mini Grants</b>			\$447,382.86	\$452,374.69	\$4,991.83
<b>Net Surplus/Deficit Including Grant Proposals</b>			(\$4,884.31)	(\$13,784.31)	(\$8,900.00)

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated on operating account at the current effective rate which is 0.10% as well as on Capital Account with CD rates of .85%, .9%, .9% and .75%.

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

Certificate of Deposit (CD) Rates Quoted 01.2018

	18 months	24 Months	60 Months
United Cumberland Bank (will assess a penalty for early withdrawal)	\$100,000 or more	\$100,000 or more	\$100,000 or more
	1.05%	1.20%	1.85%
Monticello Bank (no penalty for early withdrawal on funds being held for a building project)	15 months Any Amount over \$5000	30 months Any Amount over \$5000	60 months Any Amount over \$5000
	1.07%	1.45%	1.85%

**McCreary County Public Health Taxing District Budget  
Fiscal Year 2019-20**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2018	\$183,135.00	\$357,430.47	\$540,565.47	\$540,565.47	
Projected Remaining 2018-19 Receipts					
Projected Tax Receipts	\$138,993.00	\$0.00	\$138,993.00		
Projected Interest Earned	\$91.57	\$2,510.59	\$2,602.16		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2019 Receipts	\$139,084.57	\$2,510.59	\$141,595.16	\$141,595.16	
Total Funds Available	\$322,219.57	\$359,941.06	\$682,160.63	\$682,160.63	
Projected Remaining 2018-19 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$147,254.00	\$0.00	\$147,254.00		
Local Board Approved Grants	\$19,000.00	\$0.00	\$19,000.00		
Advertising & Printing	\$300.00	\$0.00	\$300.00		
** Maintenance & Repair	\$1,300.00	\$0.00	\$1,300.00		
Dues & Subscriptions (KPHA & KALBOH)	\$26,694.00	\$0.00	\$26,694.00		
Board Expense & Other Miscellaneous	\$850.00	\$0.00	\$850.00		
Furniture & Fixtures	\$500.00	\$0.00	\$500.00		
Equipment	\$7,820.00	\$0.00	\$7,820.00		
Equipment	\$12,550.00	\$0.00	\$12,550.00		
Total Estimated Remaining 2019 Expenditures	\$216,268.00	\$0.00	\$216,268.00	\$216,268.00	
Estimated 2019-20 Opening Balance	\$105,951.57	\$359,941.06	\$465,892.63	\$465,892.63	
Proposed Budgets For Period Beginning July 1, 2019 and Ending June 30, 2020					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @
Estimated opening Balance*	\$105,951.57	\$359,941.06	\$0.04 per \$100 of Assessed Property Value	\$0.0374 per \$100 of Assessed Property Value	\$0.0425 per \$100 of Assessed Property Value
	\$105,951.57	\$359,941.06	\$465,892.63	\$465,892.63	\$465,892.63
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$151,838.78		\$151,838.78	\$141,969.26	\$161,328.70
Personal Property Taxes	\$23,270.95		\$23,270.95	\$21,758.34	\$24,725.39
Motor Vehicle Taxes	\$24,086.75		\$24,086.75	\$22,521.11	\$25,692.17
Delinquent Tax Collections	\$9,482.76		\$9,482.76	\$9,482.76	\$9,482.76
Other Taxes - Telecommunications	\$1,532.32		\$1,532.32	\$1,532.32	\$1,532.32
Interest Income	\$116.33	\$2,528.66	\$2,644.99	\$2,644.99	\$2,644.99
Total Budgeted Receipts	\$210,327.89	\$2,528.66	\$212,856.55	\$199,908.78	\$225,306.33
Total Funds Available	\$316,279.46	\$362,469.72	\$678,749.18	\$665,801.41	\$691,198.96
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$146,776.00		\$146,776.00	\$146,776.00	\$146,776.00
Building Maintenance & Repair					
Landscape Maintenance (4X)	\$1,960.00				
Snow Removal	\$500.00				
Repair Restroom	\$650.00				
Replace Baseboard on Lobby	\$900.00				
Repair/Replace Flooring	\$7,000.00				
Paint	\$2,200.00				
Miscellaneous	\$10,000.00				
Total Building Maintenance & Repair	\$23,210.00		\$23,210.00	\$23,210.00	\$23,210.00
Furniture & Fixtures					
Bulletin Boards for Clinic	\$105.00				
Chair Mats	\$1,000.00				
Storage	\$600.00				
Seasonal Décor/ Updated Décor	\$1,500.00				
Mirror Tint	\$500.00				
Table/Chair	\$300.00				
Table Clothes	\$100.00				
Work Station	\$1,500.00				
Privacy Registration Windows	\$1,000.00				
Door Release Push Button	\$494.00				
Toys/Books	\$500.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$12,599.00		\$12,599.00	\$12,599.00	\$12,599.00
Equipment					
Miscellaneous Computers and Related Equipment	\$10,450.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$15,450.00		\$15,450.00	\$15,450.00	\$15,450.00
Professional Services (Next Audit of Taxing District Funds due FY 2022)	\$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)	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$199,835.00	\$0.00	\$199,835.00	\$199,835.00	\$199,835.00
Balance Remaining	\$116,444.46	\$362,469.72	\$478,914.18	\$465,966.41	\$491,363.96
Net Surplus/Deficit Before Optional Expenses			\$13,021.55	\$73.78	\$25,471.33

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated on operating account at the current effective rate which is 0.10% as well as on Capital Account with CD rates of 1.5%, 1.5%, 1.5%, .9% and 1.5%.

**McCreary County Public Health Taxing District Budget  
Fiscal Year 2019-20**

Certificate of Deposit (CD) Rates Quoted 01.2019				
United Cumberland Bank (will assess a penalty for early withdrawal)	18 months	24 Months	60 Months	
	\$100,000 or more 2.50%	\$100,000 or more 1.50%	\$100,000 or more 2.50%	
Monticello Bank (no penalty for early withdrawal on funds being held for a building project)	12 months	30 months	60 months	13 months
	Any Amount over \$5000 0.45%	Any Amount over \$5000 0.60%	Any Amount over \$5000 1.05%	Any Amount over \$100000 2.50%

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2019-2020  
McCreary County Public Health Taxing District**

0                      From 2018 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	360,616,225	360,616,225		
G - Tangible Personal	15,889,611		15,889,611	
H - PS Real Estate - Effective	38,959,502	38,959,502		
I - PS Tangible - Effective	43,139,662		43,139,662	
J - Distilled Spirits	0			
M - Motor Vehicles	63,386,185			63,386,185
N - Watercraft	2,196,080		2,196,080	
Aircraft	14,000		14,000	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>524,201,265</b>	<b>399,575,727</b>	<b>61,239,353</b>	<b>63,386,185</b>
Tax Base (Total Divided by 100)	5,242,013	3,995,757	612,394	633,862
Tax Rate		\$ 0.0400	\$ 0.0400	\$ 0.0400
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>209,681</b>	<b>159,830</b>	<b>24,496</b>	<b>25,354</b>
Required Support @ .028	146,776	111,881	17,147	17,748
Tax Support for Land, Building & Equipment	62,904	47,949	7,349	7,606
Tax Projections @ 95% Collection Rate				
Real Property Projections	151,839			
Tangible Personal Property Projections	23,271			
Motor Vehicle Projections	24,087			
<b>Total</b>	<b>199,196</b>			

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2019-2020  
McCreary County Public Health Taxing District**

0 From 2018 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	360,616,225	360,616,225		
G - Tangible Personal	15,889,611		15,889,611	
H - PS Real Estate - Effective	38,959,502	38,959,502		
I - PS Tangible - Effective	43,139,662		43,139,662	
J - Distilled Spirits	0			
M - Motor Vehicles	63,386,185			63,386,185
N - Watercraft	2,196,080		2,196,080	
Aircraft	14,000		14,000	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>524,201,265</b>	<b>399,575,727</b>	<b>61,239,353</b>	<b>63,386,185</b>
Tax Base (Total Divided by 100)	5,242,013	3,995,757	612,394	633,862
Tax Rate		\$ 0.0374	\$ 0.0374	\$ 0.0374
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>196,051</b>	<b>149,441</b>	<b>22,904</b>	<b>23,706</b>
Required Support @ .028	146,776	111,881	17,147	17,748
Tax Support for Land, Building & Equipment	49,275	37,560	5,756	5,958
Tax Projections @ 95% Collection Rate				
Real Property Projections	141,969			
Tangible Personal Property Projections	21,758			
Motor Vehicle Projections	22,521			
<b>Total</b>	<b>186,249</b>			

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2019-2020  
McCreary County Public Health Taxing District**

0 From 2018 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	360,616,225	360,616,225		
G - Tangible Personal	15,889,611		15,889,611	
H - PS Real Estate - Effective	38,959,502	38,959,502		
I - PS Tangible - Effective	43,139,662		43,139,662	
J - Distilled Spirits	0			
M - Motor Vehicles	63,386,185			63,386,185
N - Watercraft	2,196,080		2,196,080	
Aircraft	14,000		14,000	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>524,201,265</b>	<b>399,575,727</b>	<b>61,239,353</b>	<b>63,386,185</b>
Tax Base (Total Divided by 100)	5,242,013	3,995,757	612,394	633,862
Tax Rate		\$ 0.0425	\$ 0.0425	\$ 0.0425
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>222,786</b>	<b>169,820</b>	<b>26,027</b>	<b>26,939</b>
Required Support @ .028	146,776	111,881	17,147	17,748
Tax Support for Land, Building & Equipment	76,009	57,938	8,880	9,191
Tax Projections @ 95% Collection Rate				
Real Property Projections	161,329			
Tangible Personal Property Projections	24,725			
Motor Vehicle Projections	25,592			
<b>Total</b>	<b>211,646</b>			

**WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT**

**CLASS OF PROPERTY**

**REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS**

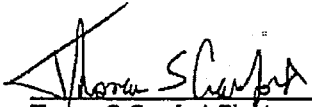
<b>A 2017 Assessment of Adjusted Property At Full Rates</b>			<b>458,212,519</b>
Net Change In	2018	74,188,335	
<b>B 2018 Homestead Exemptions</b>	2017	72,875,814	1,312,521
<b>C 2017 Adjusted Tax Base</b>			<b>454,899,998</b>
<b>D 2018 Net Assessment Growth</b>			<b>3,705,002</b>
<b>E 2018 Total Valuation of Adjusted Property at Full Rates</b>			<b>458,605,000</b>
	<b>Property Subject to Taxation 2017</b>	<b>Net Assessment Growth</b>	<b>Property Subject to Taxation 2018</b>
<b>F Real Estate</b>	\$357,133,174	4,795,572	\$360,818,225
<b>G Tangible Personalty</b>	15,434,657	454,964	15,889,611
<b>H P.S. Co-Real Estate-Effective</b>	35,519,917	3,439,585	38,959,502 *
P.S. Co.-Real Estate-100%	35,519,917	3,439,585	38,959,502 *
<b>I P.S. Co.-Tang.-Effective</b>	48,124,771	(4,985,109)	43,139,662 *
P.S. Co.-Tang.-100%	62,653,176	(6,348,899)	58,304,277 *
<b>J Distilled Spirits</b>	-	-	-
<b>K Electric Plant Board</b>	-	-	-
<b>L Insurance Shares</b>	-	-	-
<b>M Motor Vehicles - Includes Public Service Motor Vehicles</b>	67,660,774		63,386,185
<b>N Watercraft</b>	2,030,190		2,196,080
<b>Net New Property:</b>			
PVA Real Estate			(2,681,800)
P. S. Co. Real Estate-Effective			3,439,585 *
Unmined Coal			29,230
Tobacco in Storage			-
Other Agricultural Products			-
<b>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.</b>			
Aircraft(Recreational & Non-Commercial)			14,000
Watercraft( Non-Commercial)			-
Inventory in transit			-
<b>2017 R. E. Exonerations &amp; Refunds</b>			<b>2,990,000</b>
<b>2017 Tangible Exonerations &amp; Refunds</b>			<b>-</b>

\* Estimated Assessment  
+ Increase Exonerations

I, Thomas S. Crawford, Director, Division of Local Support, certify that the above total is the equalized assessment of the different classes of property and the total assessment of MCCREARY County as made by the Office of Property Valuation for 2018, 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

10-23-2018

  
 Thomas S. Crawford, Director  
 Division of Local Support  
 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	-2%	100%	0%					
		2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 225,975.14	1%	100%	0%					
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 228,981.97	5%	100%	0%					
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47	1%	100%	0%					
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	-5%	100%	0%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-2%	95%	5%					
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05		98%	2%		10,845	\$ 2,331,675.00	\$ 233,167.50	97%
μ		\$ 208,264.30	\$ 208,906.46	\$ (642.16)	\$ 229,764.86									
Casey	\$0.043	2010	\$ 190,618.68	\$ 109,912.67	\$ 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	10%	100%	0%					
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38		100%	0%		4,187	\$ 900,205.00	\$ 90,020.50	892%
μ		\$ 250,483.40	\$ 167,642.03	\$ 82,841.38	\$ 486,518.30									
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	-1%	98%	2%		4,209	\$ 904,935.00	\$ 90,493.50	307%
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37								
μ		\$ 156,093.42	\$ 134,464.63	\$ 21,628.79	\$ 206,234.07									
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	15%	100%	0%					
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	2%	100%	0%					
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	-15%	100%	0%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48		87%	13%					
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91		95%	5%		6,486	\$ 1,394,490.00	\$ 139,449.00	85%
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95								
μ		\$ 110,340.32	\$ 106,119.98	\$ 4,220.35	\$ 110,536.10									
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		100%	0%					
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03		100%	0%					
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95		100%	0%		4,595	\$ 987,925.00	\$ 98,792.50	216%
μ		\$ 146,703.12	\$ 131,264.86	\$ 15,438.26	\$ 158,836.90									

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%	0%			
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%	0%			
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	1%	1%			
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%	0%			
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%	0%			
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%	0%			
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%	0%			
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%	0%			
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%	0%	7,254	\$ 1,559,610.00	\$ 155,961.00
μ		\$ 191,293.04	\$ 166,047.96	\$ 25,245.08	\$ 369,538.01								
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12		100%	0%	0%			
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%	0%			
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%	1%			
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%	0%			
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%	0%			
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%	0%			
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%	0%			
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%	0%			
		2018	\$ 1,271,483.66	\$ 1,216,936.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%	0%	20,435	\$ 4,393,525.00	\$ 439,352.50
μ		\$ 1,093,193.23	\$ 1,053,789.12	\$ 39,404.11	\$ 595,031.35								
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51		93%	7%	7%			
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%	0%			
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%	29%			
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%	1%			
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%	0%			
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%	2%			
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%	2%			
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%	0%			
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%	0%	11,922	\$ 2,563,230.00	\$ 256,323.00
μ		\$ 753,134.89	\$ 742,405.92	\$ 10,728.97	\$ 409,415.10								
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69		67%	33%	33%			
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	51%	100%	0%	0%			
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%	0%			
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%	0%			
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%	3%			
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%	13%			
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%	0%			
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%	0%			
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%	0%	15,771	\$ 3,390,765.00	\$ 339,076.50
μ		\$ 600,002.01	\$ 642,951.89	\$ (42,949.88)	\$ 297,882.06								
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95		100%	0%	0%			
		2011	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	-1%	100%	0%	0%			
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%	0%			
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%	3%			
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%	0%			
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%	8%			
		2016	\$ 267,240.84	\$ 258,597.18	\$ 8,643.66	\$ 99,254.03	-1%	99%	1%	1%			
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%	0%			
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%	0%	12,177	\$ 2,618,055.00	\$ 261,805.50
μ		\$ 256,171.58	\$ 254,638.78	\$ 1,532.80	\$ 114,024.33								

Zimbra

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**Re: Budget**

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**From :** Brian Ramsey <brian.ramsey@lcdhd.org> Mon, Jan 14, 2019 07:50 PM  
**Subject :** Re: Budget  
**To :** Ronald Cimala <ronald.cimala@lcdhd.org>

She emailed me today and I put \$1500 as that will give us some room. Most other places right now are paying \$65 to \$85 a month and around half a cent per page. So, I figure \$100 / month and about 12,000 pages per year, and that still leaves \$325 of fudge room. Toner is supplied, too.

Brian Ramsey  
*Network Systems Specialist*  
Lake Cumberland District Health Department  
Phone: 606.678.4761 ext. 1111  
Cell Phone #: 606.575.9130

You may contact LCDHD IT support by Email or Phone:  
Email: [techsupport@lcdhd.org](mailto:techsupport@lcdhd.org)  
Dial Extension: 1400 (606.678.4761 ext. 1400)

"There are only 10 types of people in the world...those that understand binary and those that don't."

---

**From:** "Ronald Cimala" <ronald.cimala@lcdhd.org>  
**To:** "Kimberly Tucker" <kimberlya.tucker@lcdhd.org>  
**Cc:** "brian ramsey" <brian.ramsey@lcdhd.org>  
**Sent:** Friday, January 11, 2019 8:15:20 AM  
**Subject:** Re: Budget

Put a copier on your list of expenditures and we will get with Brian on costs so we can estimate for budget.

Ron Cimala  
Director of Administrative Services

Lake Cumberland District Health Department  
500 Bourne Avenue  
Somerset, KY 42501  
606-678-4761 x1180 - work  
606-676-9671 - fax  
606-305-8172 - cell

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**From:** "Kimberly Tucker" <kimberlya.tucker@lcdhd.org>  
**To:** "ronald cimala" <ronald.cimala@lcdhd.org>  
**Sent:** Thursday, January 10, 2019 2:57:59 PM  
**Subject:** Budget

Ron....I am still going through staff request for the budget. At one time there were some issues about a copier for downstairs....I am not familiar with how our money or copier rental situation works....What I am aware of is that many staff over time from different departments have requested that I get a copier for our basement. HANDS and Health Education offices are downstairs. The janitors have to make copies of their cleaning schedules. I have been down there working and needed to make a copy. Maintenance has been down there with fire and security people and needed to make a copy. It would just be time saving and convenient to have a copy machine on both levels. It would not have to be an awesome copier...although a color copier would be nice to have! Fortunately we have the money to purchase/rent one. I spoke to Chris in IT because Brian was out sick today about how copiers work...he suggested that I just get with you and Shawn for your thoughts.

please let me know...thanks,

Kim

*Kimberly A. Tucker  
Office Manager/Support Services Supervisor  
McCreary County Health Department  
119 Medical Lane/ PO Box 208  
Whitley City, KY 42653  
Phone (606)376-2412, Ext. 0  
Fax (606)492-2635  
Cell (606)310-3633  
kimberlya.tucker@lcdhd.org*

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---

**Zimbra****ronald.cimala@lcdhd.org**

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**Budget**

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**From :** Kimberly Tucker <kimberlya.tucker@lcdhd.org> Thu, Jan 10, 2019 02:57 PM  
**Subject :** Budget  
**To :** Ronald Cimala <ronald.cimala@lcdhd.org>

Ron....I am still going through staff request for the budget. At one time there were some issues about a copier for downstairs....I am not familiar with how our money or copier rental situation works....What I am aware of is that many staff over time from different departments have requested that I get a copier for our basement. HANDS and Health Education offices are downstairs. The janitors have to make copies of their cleaning schedules. I have been down there working and needed to make a copy. Maintenance has been down there with fire and security people and needed to make a copy. It would just be time saving and convenient to have a copy machine on both levels. It would not have to be an awesome copier...although a color copier would be nice to have! Fortunately we have the money to purchase/rent one. I spoke to Chris in IT because Brian was out sick today about how copiers work...he suggested that I just get with you and Shawn for your thoughts.

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**ROBERTS LANDSCAPING INC.**

298 Forest Ridge Road  
Bronston, KY 42518  
Phone (606)561-8689 robertslandscapeky@gmail.com

**INVOICE**

ESTIMATE

DATE: JANUARY 9, 2019

Kimberly Tucker  
MCCREARY COUNTY HEALTH DEPT

Estimate 2019

DESCRIPTION	AMOUNT
<p>Spring – Edge beds, apply commercial grade pre-emergent and fertilize plants, mulch yard trees using dyed mulch that will retain its color throughout the season.</p> <p>Summer – Trim shrubs, Vacuum beds, apply herbicides, insecticides and fluff mulch around trees.</p> <p>Fall – Ready beds for winter, prune &amp; trim whatever is needed, cut back perennials and grasses.</p> <p>Pro-rated into 3 payments of \$490.00 spring, summer and fall</p> <p>Materials, labor and equipment -----</p>	
<p>Make all checks payable to Roberts Landscaping Inc. 298 Forest Ridge Road Bronston, KY 42518 Thank you for your business!</p>	<p>\$1470.00</p>



www.ModernSystemsInc.com

(606) 679-4556

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

**Quote AAAQ5626**

**Prepared For:**

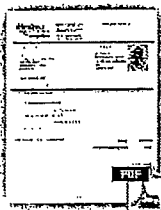
Mccreary County Health Dept.  
n/a  
Phone: (606) 376-2412  
South Fork Center  
Whitley City, KY 42653  
kimberiya.tucker@lcdhd.org

**Prepared By:**

Carol Moore  
Systems Representative  
Phone: (606) 679-4556  
Fax:  
Email: carol@modernsystemsinc.com



x



For the full presentation proposal, [click here](#) to view or download the PDF version of this quote. You can sign and fax this in, or you can save time by simply electronically accepting this quote below.

**Line Item Detail**

Qty	Description	Picture	Unit Price	Ext Price
1	Door Release Push Button			
1	ILLUMINATED REQUEST TO EXIT			
75	18/4 ACCESS CONTROL WIRE (1 FT)			
1	Job Labor Days			

**SubTotal: \$494.00**  
**Shipping: \$0.00**  
**Tax: \$0.00**  
**Total: \$494.00**

### Ready to Accept?

#### Order Confirmation

We reserve the right to cancel orders arising from errors, inaccuracies, or omissions.

I agree to the terms and conditions of the above document and PDF attachment with an electronic signature below.

**IP Address** 206.74.30.47

**PO Number**   
*(Optional: Enter PO Number as your reference only.)*

**Comments**

**Email Address** kimberlya.tucker@lcdhd.org

**Printed Name**

**Signature**

### Have Questions?

Not Ready To Accept? Have Questions?

*(Note, you will receive a copy of your message by email.)*



**No questions posted yet.**

*Time expressed in Eastern Standard Time UTC-05:00*

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# PARK GETS WALKING TRAIL GRANT

— By Greg Bird —

 [birdman@mccreary.com](mailto:birdman@mccreary.com)

Melissa Vanover, McCreary County Park Director, announced this week that the park has been awarded a \$14,000 grant to improve the walking trails in the park area. Vanover stated she had applied for, and received a grant through the Lake Cumberland Health District to improve and repave the walking trails at the park.

The funding will be used to re-pave the nearly 1-mile walking track located at the park in Whitley City with a chip and seal finish.

According to Vanover the trails, which encircle the ball fields and meander down the western slope behind the main parking area, are a healthy benefit to the community. The safe and accessible trails provide good cardiovascular exercise and are available to the public whenever the park is open.

The grant award will be used to purchase the materials for track and the McCreary County Road Department will provide in-kind work on the project to complete the project. Work is expected to be completed on the trails before the end of summer.

The Park will also be hosting their annual Easter in the Park event on Saturday, March 24 from 11:30 a.m. to 4:00 p.m. at the Senior Citizens building.

In addition to the ever popular egg hunt the event will also feature free food, inflatables, face painting, a DJ, ice cream truck and more.

For more information on the event please contact the park at 376-7275.

The Cooperative Baptist Fellowship of Kentucky will continue their work in McCreary County this summer, but will focus on repair work in the county this year.

➤ See **PARK** on 3A

## ▷ PARK

from IA

One project, Vanover said, will be working at the Sandhill Camp, repairing structures, such as the shelter and playground, and restrooms.

If anyone wants to contribute to the fellowship's work, or would like to submit an application for repair work they are asked to contact Missionary Scarlette Jasper with Olive Branch Ministries at 606-305-3134 or [sjasper@cbf.net](mailto:sjasper@cbf.net).

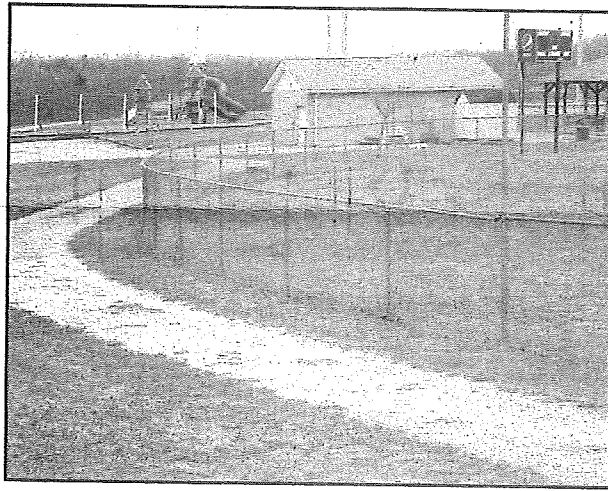
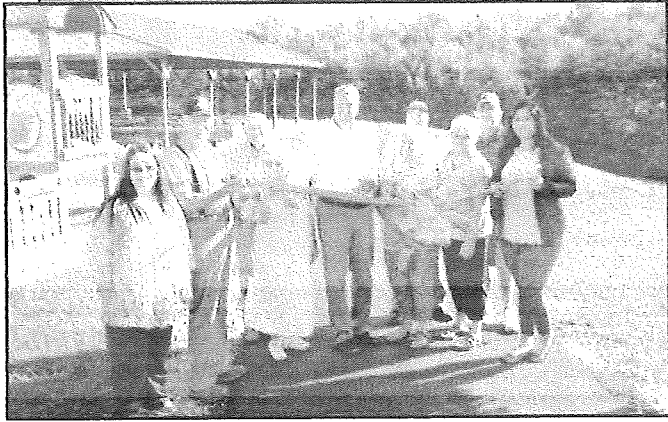


Photo by Greg Bird

The walking trail at the park will get a new look this summer thanks to a grant paying for re-paving the walkway.



# Made for Walking

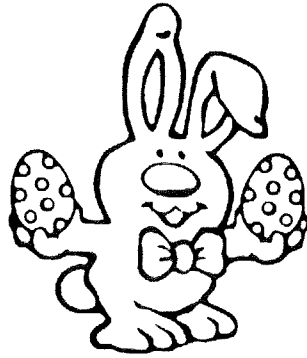
According to McCreary County Park Director, Melissa Vanover, she has received lots of positive comments in regard to the recent blacktopping of trails within the park. Vanover, who wrote and submitted a grant to fund surfacing of trails, noted that 3,144 square yards of trail were blacktopped by Hinkle Construction last week. The grant was received through the Lake Cumberland District Health Department local programs for community health.

## THE PEOPLE'S PAPER

.....	4A	SPORTS.....	1B
.....	5A	OUT AND ABOUT .....	3B
SPORT .....	6A	CLASSIFIEDS .....	4B

OFFICE: (606) 376-5500  
 WWW.THEMCCREARYVOICE.COM





# **EASTER IN THE PARK**

**DATE: Saturday April 13, 2019 (Rain or Shine)**

**TIME: 11:30am-4:00pm**

**WHERE: McCreary County Park Building (Inside)**

**CONTACT: For more information please contact Melissa Vanover in the park office at 376-7275.**

**Come and join us for a FREE fun filled day for community members of all ages at your local park. There will be FREE food, inflatables, DJ music, egg hunts, face painting, and much more!**

**All individuals, businesses, clubs, organizations, etc. welcome to participate. Donations also greatly appreciated.**

## 2019 SNAPSHOT OF MCCREARY COUNTY DATA

DEMOGRAPHICS	County	District	Kentucky	National
Population <sup>1</sup>	17,465	209,159	4,454,189	325,719,178
Population below 18 years of age <sup>1</sup>	21.70%	21.80%	22.80%	22.60%
Population over 65 years of age <sup>1</sup>	15.70%	19%	16%	15.60%
Black or African American <sup>1</sup>	5.70%	2.00%	8.40%	13.40%
Hispanic or Latino <sup>1</sup>	2.70%	2.57%	3.70%	18.10%
White alone, Not Hispanic or Latino <sup>1</sup>	89.60%	93.06%	84.60%	60.70%
School District Enrollment <sup>2</sup>	2,667	31,410	656,588	N/A
ECOCNOMICS & SOCIAL	County	District	Kentucky	National
Median Household Income <sup>1</sup>	\$18,972	\$31,433	\$31,433	\$57,652
Home Ownership Rate <sup>1</sup>	70.10%	73%	73%	64.20%
Persons in Poverty <sup>1</sup>	39%	26%	17.20%	12.30%
Children in Poverty <sup>3</sup>	47%	24%	36%	17.50%
Children in Single Parent Homes <sup>3</sup>	31%	32%	35%	N/A
High School Graduation Rate <sup>3</sup>	88%	93%	89%	84%
Total Number of Children in Out of Home Care with Active Placement <sup>4</sup>	N/A	1,117	9,705	N/A
HEALTH FACTORS/BEHAVIORS	County	District	Kentucky	National
Adult Smoking <sup>3</sup>	31%	24%	24%	14%
Adult Obesity <sup>3</sup>	38%	36%	34%	38.90%
Physically Inactive <sup>3</sup>	33%	34%	28%	60%
Food Insecurities <sup>3</sup>	22%	17%	16%	13% (2016)
Diabetes (Adult Type 2) Prevalence <sup>3</sup>	15%	13%	15%	N/A
Teen Births <sup>3</sup>	75	52	38	N/A
Acute Drug Poisoning (overdose) <sup>5</sup>	56	624	19,960	N/A

1. US Census Bureau: State and County Quick Facts. August 2018.

2. Kentucky Department for Education, Schools and District Enrollment: May 2018

3. County Health Ranking, 2018

4. Statewide Foster Care Facts & Cumberland Regions, DCBS, September 8, 2018

5. Kentucky Injury Prevention, Inpatient and Emergency Department Visits, April 2018

COUNTY: MCCREARY MCCREARY COUNTY HEALTH AND WELLNESS COALITION

PRIORITY HEALTH AREA 1: CHRONIC DISEASE (PHYSICAL INACTIVITY, TOBACCO USE, NUTRITION)

	2014	2016	2018
Adult Smoking	40%	33%	31%
Adult Physical Inactivity	35%	28%	33%
Adult Obesity	32%	34%	33%

County Health Ranking

GOAL 1: McCreary County will increase the number of adult and youth who engages in regular physical activity. COMPLETED

Objective 1: By July 2015, McCreary County will become a certified trail town.

Strategy: Become a Kentucky Certified Trail Town



July 2015

Objective 2: By July 2016, trails in McCreary County will be identified by level of intensity of physical activity.

Strategy: Trails marked with level of intensity.



December 2018

GOAL 2: McCreary County adults and youth will increase their consumption of fruits and vegetables. COMPLETED

Objective 1: By June 2017, McCreary will increase their consumption of fruits and vegetables.

Strategy: Increase consumptions of fruits and vegetables.

X

PRIORITY HEALTH AREA 2: TOBACCO USE

	2012	2014	2016	2018
Adult Smoking		40%	33%	31%
Youth Cigarette (30-day use)	26%	31%		

County Health Ranking/Kentucky Incentive for Prevention

GOAL 1: McCreary County will reduce tobacco use and secondhand smoke exposure in adults and youth.

Objective 1: By January 2016, McCreary County fiscal court will adopt a Smoke Free Ordinance.

Strategy: Adopt a Smoke Free Ordinance



In progress

Objective 2: By July 2017, McCreary County Schools will adopt a 24/7 Tobacco Free School Policy.

Strategy: Implement a Tobacco Free School Policy



July 2016