

Johnson Mathers Auxiliary recognized for 20 years of service



Auxiliary has helped hospital obtain valuable equipment

Johnson Mathers Health Care Auxiliary Celebration of 20 Years of Service was held at The Old Jail Oct. 15. Officers for 1997 include President Margie Wilson, Vice President Della Stony Secretary Lisa Cookman and Treasurer Patti Wentz. Active Members include Lucille Clark, Ann Harper, Sarah Fryman, Betty Jay, Affine Woot, Betty Barton, Neida Barnes, Lucille Pugh, Nancy Shaw, Patsy Simot, Judy Janga, Marie Andrews, Betty Mathers, Naomi Dale, Margaret Ruth, Betty Howell, Alma Curtis, Helen Tomphson, Inna Ockerman, Ruth Holler, Dorothy Soudry, Rose Pettit, Sue Wondal, Madeline Hunt, Hazel Moore, Mills Wilkerson, Laura Jean Clark, Betsy Clavner, Carolyn Crockett, Dorothy Kinsolving, Elizabeth Ellington, and Virginia Kingsolver.

A welcome and brief history was presented by Auxiliary President Margie Wilson. Comments were given by JMHC Administrator Jim Wentz.

Gifts were presented by Beverly Kimberling, Virginia Kingsolver, Della Stone and Alma Curtis. Margie Wilson gave the opening remarks. Claudia Bohanan, Director of Volunteer Services, discussed her role being directed. Wilson gave closing remarks.

Many ladies were recognized for their fine efforts at helping Nicholas County Hospital. Among those present were Betty Clavner, Betty Barton, Dorothy Kinsolving, Ruth Holler and several others. See article at right for complete list of members.



Alma Curtis, left, praises Ginny Kingsolver for 30 years of service to the hospital.

Johnson Mathers Health Care Administrator Jim Wentz, center, welcomed the auxiliary members to the event. From left is Louise Zachary, Madelyn Hunt, Ginny Kingsolver, Wentz, and Betty Mathers.



Dr. Wendell Kingsolver, far left, watched as his wife, Ginny Kingsolver, was praised for her untiring effort to the hospital auxiliary.

History of Johnson Mathers Health Care Auxiliary

The Johnson Mathers Health Care Auxiliary has provided much needed support for health care at Nicholas County for the past 20 years.

Whether providing gifts, awarding scholarships to students seeking degrees in the health care field, or purchasing medical equipment, the JMHC Auxiliary's volunteer work has touched the lives of almost everyone in Nicholas County in some way.

The Auxiliary has donated more than \$62,000 worth of equipment since its beginning in 1977, including a \$10,700 stress test machine and a \$3,000 portable cardiac monitor, and the last gross every year.

"Phone numbers" palmer, however, in comparison to the interest included in the base amount.

There are approximately 100,000 taxpayers due intangible tax refunds as a result of this legislation at an approximate cost of \$14.5 million in tax and \$40 million in interest.

Because of the need to recalculate refund amounts in order to withhold attorney fees, the first 20,000 checks will not be mailed until two weeks after approval of the settlement agreement by the Jefferson Circuit Court. Thereafter, it is estimated that 2,500 checks per week will be mailed until all refunds are paid.

Settlement reached in tangible tax refund case

FRANKFORT - A settlement was reached today in Herald St. Ledger et al. v. Revenue Cabinet.

The case involving intangible tax on shares of corporate stock and bank deposits. This agreement ends all litigation in the U. S. Supreme Court and the Kentucky Court.

According to Governor Paul Patton, "Refunding taxes and paying interest on those intangible taxes is simply the right thing to do. This case has been in the court system for seven years and we are delighted it is finally over."

The settlement stipulates that the Kentucky Revenue Cabinet will pay interest on the refunds.

The interest will be calculated based on the statutory interest rate computed for each year since the tax was paid. Attorney fees of six percent will be deducted from the base amount of the tax refund. Interest is not included in the base amount.

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FEMA asks U. S. to prepare for more flooding

WASHINGTON - Federal Emergency Management Agency (FEMA) officials are urging U. S. residents to prepare now for increased flooding expected in some areas of the country as a result of this year's powerful tropical Pacific Ocean climate pattern called El Niño.

"It is less extensive to protect homes and property before they are damaged than to repair them afterward," FEMA Director James I. Witt said. "We hope that increased awareness of the possible effects of El Niño will encourage people to take measures to reduce possible damage to the future."

The El Niño climate pattern, characterized by warm, long-lived ocean currents can mean heavier than normal precipitation and above normal temperatures for many areas of the United States. This year's El Niño is expected to be the most powerful since 1982-83, better than usual weather is being predicted for the southern part of the U. S. from California at the East Coast, according to the National Oceanic and Atmospheric Administration's Climate Prediction Center. During 1992-93, El Niño results in extensive flooding in California, Utah and Louisiana.

Other flood protection measures may include:

- * Elevating water and central heating systems out of areas that may be subject to flooding.
- * Elevating washers and dryers by placing them on a raised platform 12 inches above the base flood elevation.
- * Ejecting water and central heating systems out of areas that may be subject to flooding.

There were 63 charter members of the Johnson Mathers Health Care Auxiliary when it was founded in 1977. Membership has ranged over the years, but essential mission has always remained the same: to help those in need.

Witt urged people to protect their property by purchasing National Flood Insurance Program (NFIP) which is available residents of communities that agree to adopt and enforce sound floodplain management panels to at least 12 inches above the base flood elevation level. The building permit office will have the base flood elevation levels of the local area.

Anchoring fuel tanks to prevent them from floating and tipping over.

Not storing hazardous materials in flood-prone areas.

Witt said that FEMA is planning to conduct two El Niño summits for local and state government officials to help them lessen the potential effects of El Niño. The first summit for officials in the Western states is scheduled for Los Angeles Oct. 14-15. The location and date of the second summit for officials in the Southeastern U. S. will be announced at a later date.

CITY OF CARLEBLE, KENTUCKY COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS June 30, 1997			
ASSETS	Account Group		Total
	General Fund	Proprietary Fund	
Cash	203,471	3,216,717	\$ 3,420,188
Receivables	5,287	1,000	6,287
Accounts Receivable	127,027	127,027	254,054
Inventory	4,023	7,884	11,907
Restricted assets			
Cash	34,044	206,074	240,118
Cash Contribution	404,278		404,278
Infrastructure reserve	302,686		302,686
General fund assets	754,087		754,087
Gas system	709,262		709,262
Water system	3,833,478		3,833,478
Sewer system	3,105,277		3,105,277
Sanitation system	68,645		68,645
Accumulated depreciation	(2,222,907)		(2,222,907)
Construction in progress	391,527		391,527
Plant	6,445		6,445
Bond Closing Costs		44,153	44,153
Amount to be provided			
Total assets and other debits	\$ 1,320,820	\$ 7,244,331	\$ 8,565,151
LIABILITIES AND FUND EQUITIES			
Accounts payable	3,824	46,293	50,117
Accounts payable-construction	250	55,270	55,520
Accounts payable	5,778	6,028	11,806
Customer deposits	25,450		25,450
Notes payable	202,217	44,153	246,370
Accrued interest payable	15,410		15,410
Payable interest	34,044		34,044
Payable interest	389,491		389,491
Revenue bonds payable	2,168,264		2,168,264
Total liabilities	38,118	2,729,382	2,767,500
Investment in fixed assets		754,087	754,087
Investment in fixed assets	148,825		148,825
Bond and interest reserve	411,534		411,534
Contributed capital	707,617		707,617
Retained earnings	2,292,209		2,292,209
Fund balances	298,702		298,702
Total fund equity and other credits	298,702	4,514,949	4,813,651
Total liabilities and fund equity	\$ 1,320,820	\$ 7,244,331	\$ 8,565,151

CITY OF CARLEBLE, KENTUCKY COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUND TYPES GENERAL FUND for the year ended June 30, 1997			
REVENUES			
Taxes	117,647		
Licenses and permits	412,580		
Intergovernmental revenue	57,172		
Fines & forfeitures	5,232		
Other revenues	44,013		
Total revenues	636,644		
EXPENDITURES			
Current			
General government	89,329		
Police	258,617		
Fire	21,437		
Planning and zoning	3,178		
Streets	110,956		
Debt Service	146,000		
Capital Outlay	634,349		
Total expenditures	1,340,856		
Excess revenues over (under) expenditures	(704,212)	2,295	2,295
Other financing sources (uses)	47,500		
Note Proceeds	(63,129)		
Operating transfers, net			
Excess revenues and other sources over (under) expenditures	(13,831)		
FUND BALANCE - July 1, 1996	312,091		
FUND BALANCE - June 30, 1997	\$ 298,702		

CITY OF CARLEBLE, KENTUCKY COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL ALL GOVERNMENTAL FUND TYPES GENERAL FUND for the year ended June 30, 1997			
	Budget	Actual	Over (Under) Budget
REVENUES			
Taxes	\$ 102,300	\$ 117,647	\$ 15,347
Licenses and permits	348,239	412,580	64,341
Intergovernmental revenue	43,500	57,172	13,672
Fines & forfeitures	5,215	5,232	17
Other revenues	45,700	44,013	(1,687)
Total revenues	544,954	636,644	91,690
EXPENDITURES			
Current			
General government	140,650	89,329	(51,321)
Police	303,062	258,617	(44,445)
Fire	34,292	21,437	(12,855)
Planning and Zoning	3,900	3,178	(722)
Streets	136,992	110,956	(26,036)
Debt Service	15,450	4,772	(10,678)
Capital Outlay	183,400	146,000	(37,400)
Total expenditures	817,746	634,349	(183,397)
Excess revenues over (under) expenditures	(272,792)	2,295	275,087
Other financing sources (uses)			
Note Proceeds	47,500	47,500	
Operating transfers, net		(63,129)	(63,129)

CITY OF CARLEBLE, KENTUCKY COMBINED STATEMENT OF CASH FLOW ALL PROPRIETARY FUND TYPES for the year ended June 30, 1997			
CASH FLOW FROM OPERATING ACTIVITIES			\$ 157,596
Operating income			
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization			211,879
Operating transfers in			63,179
Other income			6,443
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable			(14,505)
Increase (decrease) accounts payable/accrued liabilities			36,361
Increase (decrease) customer deposits payable			1,611
Net cash provided by operating activities			462,364
CASH FLOW FROM CAPITAL FINANCING AND RELATED ACTIVITIES			(8,000)
Principal payments-KLC			(12,799)
Principal payments-KJA			(108,336)
Principal payments-Note			(14,000)
Principal payments-Bond			510,000
Note Proceeds			(137,319)
Interest payments			(6,785)
Closing Costs			(242,180)
Construction			(119,689)
Net cash used by capital financing and related activities			(33,209)
CASH FLOW FROM INVESTING ACTIVITIES			33,209
Cash from interest income			33,209
Net cash provided by investing activities			33,209
NET INCREASE IN CASH AND CASH EQUIVALENTS			376,071
Cash and cash equivalents, July 1, 1996			601,506
CASH AND CASH EQUIVALENTS, JUNE 30, 1997			\$ 977,577

CITY OF CARLEBLE, KENTUCKY NOTES TO FINANCIAL STATEMENTS for the year ended June 30, 1997			
1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES			
The accounting policies of the City of Carleble conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant accounting policies:			
A. Reporting Entity			
Generally accepted accounting principles require governmental entities to determine the scope of or entities which comprise the government for financial reporting purposes. The criteria of oversight responsibility over such agencies or entities, special financing relationships and scope of public service provided by the agencies or entities are used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters. The Carleble-Nicholas County Industrial Authority, Nicholas County Senior Citizens, Nicholas County Adult Education, Tourism Commission, and Nicholas County Public Library are not included in the accompanying financial statements. These are independent units that select management staff, set user charges, establish budgets, and control all aspects of daily activities. There are no other identified units not included.			
B. Fund Accounting			
The accounts of the City are organized on the basis of funds or account groups each of which is considered to be a separate fiscal and accounting entity. Each fund is accounted for by preparing a separate set of self-balancing accounts that is comprised of its assets, liabilities, reserves, fund equity, revenues, expenditures or expenses as appropriate.			
Governmental Fund Types are those through which most governmental functions are financed. The governmental fund measurement focus is upon determination of financial position and budgetary control over revenues and expenditures. Proprietary Fund Types are used to account for operations that are financed and operated in manner similar to business enterprises, where intent of the governing body is that costs of providing services be financed or recovered primarily through user charges.			
The following funds are used by the City of Carleble:			