



Lake Cumberland District Health Department

CLINTON COUNTY HEALTH CENTER
131 Foothills Avenue • Albany, KY 42602
www.lcdhd.org

Annual Local Board of Health Meeting Monday February 28, 2022 (Zoom meeting 12:00 PM CST.)

1. Chairman: Call the meeting to order
2. Approval of Minutes
3. Old Business
4. New Business
5. Health Education Report
6. Financial Statements and Audit Report 06/30/21
7. Set Tax Rate
8. Approval of Budget
9. Local Board members whose terms expire 12/31/2022
Dr. Charles Dailey , DVM James A. Staton, Engineer Heather Brown-Conner, OD
Judy Brown, RN Lala Haddix
10. Election of officers
11. Election of officers to serve on District Board
12. CD Expiring on 3/20/22
13. Directors Comments
14. Diabetes Report
15. Adjourn



Lake Cumberland District Health Department
A Healthy Today for a Brighter Tomorrow

Lake Cumberland District Health Department

CLINTON COUNTY HEALTH CENTER
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Clinton County Local Board of Health Meeting February 23, 2021. This was a zoom meeting.

Members Present:

- James A. Staton, Engineer
- Judge Ricky Craig
- Dr. Susan Cash, DMD
- Dr. Charles Dailey, DVM
- Laura Ann Roberts, Pharmacist
- Carol Denney, APRN
- Judith Brown, RN
- Lala Haddix

Members Absent:

- Dr. William C. Powell, MD
- Dr. Michael Wilson, MD
- Dr. Heather Brown-Conner, OD
- Christy N. Stearns

Others Present:

- Shawn Crabtree, Director
- Ron Cimala, Financial Director
- Shannon Beaty, Health Education
- Gail Fryman, Office Manager

The meeting was called to order by Board Treasurer James Staton. He asked for a motion to approve minutes from the last meeting. Motion was made to approve minutes by Judge Ricky Craig. Motion Seconded by Lala Haddix. All voted yea.

Old Business: We have a couple items still to be installed that was approved for last fiscal year. We are in the process of ordering replacement window blinds. We have windows to be tinted but will wait until spring when weather is better.

New Business: None

Health Education Report: Shannon Beaty Health Education did a presentation for the local board members. Population Indicators based on age, race, ethnicity and Language. She also addressed health outcomes based on length of life and quality of life. Health factors and health behaviors such as adult smoking, obesity, food index, physical inactivity, excessive drinking, impaired driving deaths, sexually infections and teen births. Clinical care factors, social and economic factors including high school graduation, college, unemployment, poverty, income inequality, single households, violent crime. Physical environment air pollution, drinking water housing.

Setting Tax Rate: Mr. Crabtree presented the board with a proposed budget at the current tax rate of 0.035 cents per 100.00 of assessed property value. He presented a budget of 0.036 and a budget of 0.037 cents per 100.00 of assessed property value. After discussing the budgets, a motion was made by Judge Ricky Craig to set the tax rate at 0.035 cents per 100.00 of assessed property value or the compensating rate, whichever ends up applying to local health departments taking into account recent changes in the law. Motion seconded by Carol Denney. All voted Yea.

Approval of Budget: The board was presented three proposed budget options. The current rate of 0.035, rate 0.036, and rate 0.037 cents per 100.00 of assessed property value. After discussing the options Judith Brown made the motion to approve the budget based on the tax rate of 0.035 cents per 100.00 of assessed property value or the compensating rate, whichever ends up applying to local health departments taking into account recent changes in the law. Motion was seconded by James Staton. All voted yea.

Expiration of board member's terms: The board had six members whose terms will expire at the end of the year. Dr. William C. Powell, MD, Dr. Susan Cash, DMD, Laura Ann Roberts, Pharmacist, Dr. Michael Wilson, MD, Carol Denney, APRN, Christy N. Stearns. All members agreed to serve on the board. The paperwork will be submitted to the Director. The Director will review and send the paperwork to Frankfort for final consideration.

Election of officers: Motion was made by Judith Brown to leave current officers in place. Shawn Crabtree, Board Secretary, Dr. William C. Powell, Board Chair, Carol

Denney, Vice Chair, and James Staton, Treasurer. Motion was seconded by Lala Haddix. All vote yea.

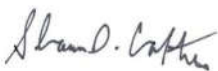
Election of officers to serve on District Board of Health: Mr. Crabtree stated that the Judge automatically serves and local board needed to appoint one other member. Motion was made by Carol Denney to renominate James Staton, who is currently serving, to remain on District Board of Health. Motion was seconded by Judith Brown. All voted yea.

Directors Comment: Mr. Crabtree talked with the board about the work the local health departments had been doing with the Novel Coronavirus. The tracking and investigation of cases, partnering with local and state government, working with restaurants and business on social distancing and wearing mask, and now with vaccinating the population starting with those age 70 and older. We have faced a lot of challenges and our staff have worked long hours to help fight this pandemic.

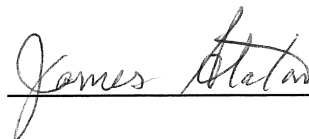
Adjourn: Motion to adjourn meeting was made by James Staton. Motion was seconded by Lala Haddix. All voted yea.

Shawn Crabtree, Secretary

James Staton, Treasurer



Digitally signed
by Shawn D.
Crabtree
Date: 2021-03-10
11:58:49



Clinton County Public Health Taxing District
 Financial Statement
 For the Fiscal Year Ending June 30, 2021

Cash on Hand at the beginning of the year: **\$302,206.54**

Receipts:

Real Property Taxes	123,749.00
Tangible Property Taxes	21,653.08
Motor Vehicle Taxes	27,841.44
Delinquent Taxes	4,499.01
Other Taxes	1,257.42
Interest Income	2,532.24
Total Receipts	181,532.19

Total Cash Available for the year: **\$483,738.73**

Expenditures:

Maintenance & Repair	174.40
District Management	146,418.00
Materials	570.83
Dues & Subscriptions	785.00
Building Improvements	4,000.00
Furniture & Fixtures	249.99
Equipment	2,016.56
Total Expenditures	154,214.78

Cash on Hand at the end of the year: **\$329,523.95**

Balance per First & Farmer's National Bank Account Statement	\$ 225,058.33
Balance per CD Statement	\$ 104,465.62
Difference	\$ -

Clinton County Public Health Taxing District
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	225,058.33
1103 · CD 2337	104,465.62
	<hr/>
Total 1100 · Cash in Bank	329,523.95
	<hr/>
Total Checking/Savings	329,523.95
	<hr/>
Total Current Assets	329,523.95
	<hr/>
TOTAL ASSETS	329,523.95
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	53,965.21
3900 · Retained Earnings	248,241.33
Net Income	27,317.41
	<hr/>
Total Equity	329,523.95
	<hr/>
TOTAL LIABILITIES & EQUITY	329,523.95
	<hr/> <hr/>

2:00 PM

08/13/21

Cash Basis

Clinton County Public Health Taxing District

Profit & Loss Budget vs. Actual

July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	123,749.00	128,146.36	-4,397.36	96.6%
4120 · Tangible Personal Property	21,653.08	25,871.06	-4,217.98	83.7%
4130 · Motor Vehicles	27,841.44	19,853.53	7,987.91	140.2%
4140 · Delinquent Taxes	4,499.01	3,313.18	1,185.83	135.8%
4150 · Other Taxes	1,257.42	1,314.22	-56.80	95.7%
Total 4100 · Taxes (All Categories)	178,999.95	178,498.35	501.60	100.3%
4900 · Interest Earned	2,532.24	2,166.99	365.25	116.9%
Total Income	181,532.19	180,665.34	866.85	100.5%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	0.00	300.00	-300.00	0.0%
7120 · Professional Services	0.00	0.00	0.00	0.0%
7130 · Maintenance and Repairs	174.40	15,050.00	-14,875.60	1.2%
7170 · Lake Cumberland District	146,418.00	146,418.00	0.00	100.0%
Total 7105 · Contracted Services	146,592.40	161,768.00	-15,175.60	90.6%
7180 · Materials and Supplies				
7185 · Materials	570.83			
Total 7180 · Materials and Supplies	570.83			
Total 7100 · Operations	147,163.23	161,768.00	-14,604.77	91.0%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
Total 7200 · Administration	785.00	1,500.00	-715.00	52.3%
7300 · Capital Outlay				
7340 · Building Improvement	4,000.00			
7350 · Furniture and Fixtures	249.99	5,000.00	-4,750.01	5.0%
7360 · Equipment	2,016.56	17,600.00	-15,583.44	11.5%
Total 7300 · Capital Outlay	6,266.55	22,600.00	-16,333.45	27.7%
Total Expense	154,214.78	185,868.00	-31,653.22	83.0%
Net Income	27,317.41	-5,202.66	32,520.07	-525.1%

**CLINTON COUNTY
PUBLIC HEALTH TAXING DISTRICT
Albany, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2021**

CONTENTS

Independent Auditors' Report	1-2
Statement of Assets, Liabilities and Fund Balance - Regulatory Basis.....	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Regulatory Basis	4
Notes to Financial Statements	5-6
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 <i>Government Auditing Standards</i>	7-8



INDEPENDENT AUDITORS' REPORT

The Board of Health
Clinton County Public Health Taxing District
Albany, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Clinton County Public Health Taxing District (the Taxing District) which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2021, the related statement of revenues, expenditures, and changes in fund balance – regulatory basis, for the year then ended, and the related notes to the financial statements.

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 auditor's 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.

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, 2021, 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 of the Clinton County Public Health Taxing District, as of June 30, 2021, and the respective revenues and expenditures 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 28, 2021, 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 28, 2021

CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2021

ASSETS

Current assets	
Cash	\$ 225,058
Certificate of deposit	<u>104,466</u>
Total assets	<u>\$ 329,524</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Restricted	<u>\$ 329,524</u>
Total liabilities and fund balance	<u>\$ 329,524</u>

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

CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
REGULATORY BASIS
for the year ended June 30, 2021

Revenues	
Taxes collected	\$ 178,999
Interest earned	<u>2,532</u>
Total revenues	<u>181,531</u>
 Expenditures	
Transfers to the District Health Department	146,418
Operating	745
Miscellaneous expense	785
Capital outlay	<u>6,265</u>
Total expenditures	<u>154,213</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	27,318
FUND BALANCE - beginning of year	<u>302,206</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 329,524</u></u>

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

CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Clinton 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 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, Division of Administration and Financial Management, 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. Capital assets and the related depreciation expense is not recorded; prepaid expenses and unearned revenues are also not recorded.

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

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 expenditures during the reporting period. Actual results could differ from those estimates.

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 Taxing District has evaluated and considered the need to recognize or disclose subsequent events through October 28, 2021, 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, 2021, have not been evaluated by the Taxing District.

2. TAXING DISTRICT

On February 10, 2020 the Clinton County Board of Health passed a resolution recording the fiscal year 2021 Health tax rate at 3.5 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 Clinton County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2021.

CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3. CASH AND INVESTMENTS

KRS 66.480 authorizes the Taxing District to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which have a physical presence in Kentucky and are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4). The Statute also authorizes investment in mutual funds, exchange traded funds, individual equity securities and high-quality corporate bonds that are managed by a professional investment manager and subject to additional requirements outlined in KRS 66.480.

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 deposits at June 30, 2021 were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash and certificates of deposit	\$ 329,524
FDIC insurance	<u>(329,524)</u>
(Over) Collateralized	<u>\$ _____</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$146,418 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021 for management fees. An additional \$7,795 was transferred to reimburse the District for expenses it paid on behalf of the Taxing District for paying operating expenses of the Taxing District.

5. COVID-19 PANDEMIC

Since early 2020, the COVID-19 pandemic forced certain restrictions in the United States and the State of Kentucky. The economic impact of the pandemic could result in a negative impact on the Taxing District's revenues. The duration and pervasiveness of the pandemic are uncertain as of the date of these financial statements. The Taxing District is continuously evaluating the impact of COVID-19 on its operations and finances.



**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
Clinton County Public Health Taxing District
Albany, 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 Clinton County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2021, 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 28, 2021. 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 28, 2021

**Clinton County Public Health Taxing District
Fiscal Year 2022-23**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2021	\$267,912.87	\$104,990.47	\$372,903.34	\$372,903.34	
Projected Remaining 2021-22 Receipts					
Projected Tax Receipts	\$62,336.45	\$0.00	\$62,336.45		
Projected Interest Earned	\$803.74	\$524.95	\$1,328.69		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2022 Receipts	\$63,140.19	\$524.95	\$63,665.14	\$63,665.14	
Total Funds Available	\$331,053.06	\$105,515.42	\$436,568.48	\$436,568.48	
Projected Remaining 2021-22 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$73,335.50	\$0.00	\$73,335.50		
Advertising & Printing	\$300.00	\$0.00	\$300.00		
Professional Services (Audit)	\$1,400.00	\$0.00	\$1,400.00		
Maintenance & Repair	\$10,022.13	\$0.00	\$10,022.13		
Dues & Subscriptions (KPHA & KALBOH)	\$715.00	\$0.00	\$715.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$6,659.19	\$0.00	\$6,659.19		
Equipment	\$14,700.00	\$0.00	\$14,700.00		
Total Estimated Remaining 2022 Expenditures	\$107,631.82	\$0.00	\$107,631.82	\$107,631.82	
Estimated 2022-23 Opening Balance	\$223,421.24	\$105,515.42	\$328,936.66	\$328,936.66	

For Period Beginning July 1, 2022 and Ending June 30, 2023

	Operating Fund	Capital Fund	Proposed Budget @ Current Tax Rate of \$0.035 per \$100.00 of Assessed Property Value	Proposed Breakeven Budget @ \$0.0375 per \$100.00 of Assessed Property Value	Proposed Surplus Budget @ \$0.04 per \$100.00 of Assessed Property Value
Estimated opening Balance	\$223,421.24	\$105,515.42	\$328,936.66	\$328,936.66	\$328,936.66
Budgeted Receipts (All Sources):					
Real Property Taxes	\$131,443.66		\$131,443.66	\$140,832.50	\$150,221.33
Personal Property Taxes	\$28,077.78		\$28,077.78	\$30,083.33	\$32,088.89
Motor Vehicle Taxes	\$20,782.85		\$20,782.85	\$22,267.34	\$23,751.83
Delinquent Tax Collections	\$4,438.38		\$4,438.38	\$4,438.38	\$4,438.38
Other Taxes (Telecommunications)	\$1,183.20		\$1,183.20	\$1,183.20	\$1,183.20
Interest Income	\$1,249.27	\$1,055.15	\$2,304.43	\$2,381.70	\$2,458.97
Total Budgeted Receipts	\$187,175.14	\$1,055.15	\$188,230.30	\$201,186.45	\$214,142.60
Total Funds Available	\$410,596.38	\$106,570.58	\$517,166.96	\$530,123.11	\$543,079.26
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$151,835.00		\$151,835.00	\$151,835.00	\$151,835.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$2,000.00				
Landscape Maintenance (Fall & Spring)	\$1,000.00				
125 BTU Gas Furnace	\$11,000.00				
Miscellaneous	\$15,000.00				
Total Building Maintenance & Repair	\$29,000.00		\$29,000.00	\$29,000.00	\$29,000.00
Furniture & Fixtures					
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00
Equipment					
Generator Maintenance	\$500.00				
Miscellaneous Computers and Related Equipment	\$7,500.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$13,000.00		\$13,000.00	\$13,000.00	\$13,000.00
Professional Services (Next Audit of Taxing District Funds due FY 2025)	\$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, SPGE & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$201,135.00	\$0.00	\$201,135.00	\$201,135.00	\$201,135.00
Balance Remaining	\$209,461.38	\$106,570.58	\$316,031.96	\$328,988.11	\$341,944.26
Net Surplus/Deficit Before Optional Expenses	(\$13,959.86)		(\$12,904.70)	\$51.45	\$13,007.60

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 .60% for money market and 1% for the CD.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2022-2023
Clinton County Public Health Taxing District**

0 From 2021 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	391,155,540	391,155,540		
G - Tangible Personal	34,866,868		34,866,868	
H - PS Real Estate - Effective	4,163,745	4,163,745		
I - PS Tangible - Effective	32,271,220		32,271,220	
J - Distilled Spirits	0			
M - Motor Vehicles	62,504,808			62,504,808
N - Watercraft	11,157,816		11,157,816	
Aircraft	0		0	
Watercraft (Non-Commercial)	6,148,541		6,148,541	
Inventory in Transit	0		0	
Total	542,268,538	395,319,285	84,444,445	62,504,808
Tax Base (Total Divided by 100)	5,422,685	3,953,193	844,444	625,048
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	189,794	138,362	29,556	21,877
Required Support @ .028	151,835	110,689	23,644	17,501
Tax Support for Land, Building & Equipment	37,959	27,672	5,911	4,375
Tax Projections @ 95% Collection Rate				
Real Property Projections	131,444			
Tangible Personal Property Projections	28,078			
Motor Vehicle Projections	20,783			
Total	180,304			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2022-2023
Clinton County Public Health Taxing District**

0 From 2021 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	391,155,540	391,155,540		
G - Tangible Personal	34,866,868		34,866,868	
H - PS Real Estate - Effective	4,163,745	4,163,745		
I - PS Tangible - Effective	32,271,220		32,271,220	
J - Distilled Spirits	0			
M - Motor Vehicles	62,504,808			62,504,808
N - Watercraft	11,157,816		11,157,816	
Aircraft	0		0	
Watercraft (Non-Commercial)	6,148,541		6,148,541	
Inventory in Transit	0		0	
Total	542,268,538	395,319,285	84,444,445	62,504,808
Tax Base (Total Divided by 100)	5,422,685	3,953,193	844,444	625,048
Tax Rate		\$ 0.0375	\$ 0.0375	\$ 0.0375
Total Projected Tax (Tax Base * Tax Rate)	203,351	148,245	31,667	23,439
Required Support @ .028	151,835	110,689	23,644	17,501
Tax Support for Land, Building & Equipment	51,516	37,555	8,022	5,938
Tax Projections @ 95% Collection Rate				
Real Property Projections	140,832			
Tangible Personal Property Projections	30,083			
Motor Vehicle Projections	22,267			
Total	193,183			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2022-2023
Clinton County Public Health Taxing District**

0 From 2021 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	391,155,540	391,155,540		
G - Tangible Personal	34,866,868		34,866,868	
H - PS Real Estate - Effective	4,163,745	4,163,745		
I - PS Tangible - Effective	32,271,220		32,271,220	
J - Distilled Spirits	0			
M - Motor Vehicles	62,504,808			62,504,808
N - Watercraft	11,157,816		11,157,816	
Aircraft	0		0	
Watercraft (Non-Commercial)	6,148,541		6,148,541	
Inventory in Transit	0		0	
Total	542,268,538	395,319,285	84,444,445	62,504,808
Tax Base (Total Divided by 100)	5,422,685	3,953,193	844,444	625,048
Tax Rate		\$ 0.0400	\$ 0.0400	\$ 0.0400
Total Projected Tax (Tax Base * Tax Rate)	216,907	158,128	33,778	25,002
Required Support @ .028	151,835	110,689	23,644	17,501
Tax Support for Land, Building & Equipment	65,072	47,438	10,133	7,501
Tax Projections @ 95% Collection Rate				
Real Property Projections	150,221			
Tangible Personal Property Projections	32,089			
Motor Vehicle Projections	23,752			
Total	206,062			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2020 Assessment of Adjusted Property At Full Rates			447,525,095
Net Change in	2021	48,805,312	
B 2021 Homestead Exemptions	2020	48,252,912	552,400
C 2020 Adjusted Tax Base			446,972,695
D 2021 Net Assessment Growth			15,484,678
E 2021 Total Valuation of Adjusted Property at Full Rates			462,457,373
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$380,273,601	11,434,339	\$391,155,540
G Tangible Personalty	28,803,263	6,063,605	34,866,868
H P.S. Co-Real Estate-Effective	4,230,200	(66,455)	4,163,745 *
P.S. Co.-Real Estate-100%	4,230,200	(66,455)	4,163,745 *
I P.S. Co.-Tang.-Effective	34,218,030	(1,946,810)	32,271,220 *
P.S. Co.-Tang.-100%	37,094,902	(1,699,427)	35,395,475 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	61,616,850		62,504,808
N Watercraft	9,590,150		11,157,816
Net New Property: PVA Real Estate			4,236,191
P. S. Co. Real Estate-Effective			(66,455) *
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)	-
Watercraft(Non-Commercial)	6,148,541
Inventory in transit	-

2020 R. E. Exonerations & Refunds	823,200
2020 Tangible Exonerations & Refunds	- +

* Estimated Assessment
+ Increase Exonerations

I, Thomas S. Crawford, 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 CLINTON County as made by the Office of Property Valuation for 2021, 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
7-27-2021


Thomas S. Crawford, 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	2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 229,566.05		98%	2%				
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 232,572.88	1%	100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 245,613.38	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 246,987.98	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 234,625.55	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ 13,040.50	\$ 230,495.96	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 238,049.19	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 225,950.65	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 245,551.83	8%	100%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50	101%
		μ	\$ 225,801.39	\$ 224,424.18	\$ 1,377.21	\$ 236,601.50							
Casey	\$0.037	2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 338,763.13		100%	0%				
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 409,324.46	17%	100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 470,603.27	13%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 561,203.43	16%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 644,092.96	13%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 720,841.75	11%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 845,560.45	15%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 543,043.02	-56%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 227,968.50	-138%	50%	50%	5,500	\$ 1,182,500.00	\$ 118,250.00	193%
		μ	\$ 278,315.82	\$ 281,452.26	\$ (3,136.44)	\$ 529,044.55							
Clinton	\$0.035	2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 161,810.33		100%	0%				
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 189,564.83	15%	100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 212,605.87	11%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 233,430.33	9%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 259,963.65	10%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 256,374.88	-1%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 267,926.52	4%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 280,671.05	5%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 307,988.46	9%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	268%
		μ	\$ 173,014.61	\$ 154,379.77	\$ 18,634.85	\$ 241,148.44							
Cumberland	\$0.035	2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,354.00		100%	0%				
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,430.37	18%	100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 141,052.52	15%	100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,524.48	2%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,298.91	-15%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,272.95	-5%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,431.59	12%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,732.06	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,183.32	15%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	116%
		μ	\$ 125,562.58	\$ 118,595.21	\$ 6,967.37	\$ 131,475.58							
Green	\$0.034	2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 128,866.87		100%	0%				
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 138,800.25	7%	100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 158,400.48	12%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 180,637.37	12%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 192,135.00	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 205,504.92	7%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 226,117.73	9%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 198,458.08	-14%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 231,658.35	14%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	160%
		μ	\$ 156,084.25	\$ 143,731.97	\$ 12,352.28	\$ 184,508.78							

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	\$.040	2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 320,220.68		100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 347,688.27	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 393,104.05	12%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 399,392.84	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 439,837.08	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 461,275.78	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 488,635.24	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 521,750.48	6%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 542,793.76	4%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	176%
		μ		\$ 204,110.64	\$ 178,837.72	\$ 25,272.92	\$ 434,966.46						
Pulaski	\$.030	2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 526,493.54		100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 553,631.45	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 594,338.70	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 618,721.79	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 696,172.86	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 751,319.61	7%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 711,837.33	-6%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 707,563.18	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 772,249.57	8%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	161%
		μ		\$ 1,239,714.16	\$ 1,210,835.09	\$ 28,879.07	\$ 659,147.56						
Russell	\$.045	2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 394,385.09		99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 410,313.64	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 403,005.50	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 394,887.54	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 404,111.38	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 408,598.90	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 440,449.86	7%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 456,611.11	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 498,411.50	8%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	144%
		μ		\$ 502,097.74	\$ 491,360.59	\$ 10,737.15	\$ 423,419.39						
Taylor	\$.0325	2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 341,038.62		100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 325,277.66	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 240,668.63	-35%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 296,833.90	19%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 320,769.01	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 344,041.56	7%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 403,813.96	15%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 412,501.05	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 488,263.81	16%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	184%
		μ		\$ 502,842.80	\$ 484,770.42	\$ 18,072.38	\$ 352,578.69						
Wayne	.035 Real Personal .03 Motor	2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 125,343.83		97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 129,194.09	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 107,449.38	-20%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 106,093.04	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 105,997.24	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 115,274.76	8%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 127,369.65	9%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 152,504.72	16%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 203,820.96	25%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	84%
		μ		\$ 275,871.47	\$ 267,911.68	\$ 7,959.79	\$ 130,338.63						

Population/Resources 2021

Population

While Kentucky is ranked in the top ten unhealthiest states, our District is below the state average. Kentucky statewide population averages 35% in obesity (US – 26%) (1), 29% in physical inactivity (US-19%) (1), and 13.1% with diabetes (2). Our district population averages 37% in obesity, 33% in physical inactivity and 14 % with diabetes. Our district includes ten of Kentucky's 120 counties. Nine of these ten counties are Appalachian counties. Our district is primarily rural, covers 3,720 square miles geographically, and has a population of 208,823.(1)

Compounding the health problems in our area, an average of 9.06 % in our district are still uninsured compared to the state average of 7.7%. The state average poverty rate is 16.3%, while in the Lake Cumberland District the average is 23.1%. Language other than English is spoken in 2.91% of homes in our district. Approximately 6.1% (12,765) of our district's residents are veterans. ** We do not have a YMCA or many of the low-cost health improvement opportunities offered in larger urban areas.

At present, the Diabetes Education Program is the only source of *free comprehensive* diabetes self-management education in the ten-county district. Data has been compiled and evaluated to identify the greatest need of DSME classes in order to reach population and demands. (See attached table.) We are providing all our diabetes education via HIPAA-compliant ZOOM at this time during to the current COVID19 pandemic. Our classes are promoted throughout the state.

Resources

Four Diabetes Educators (RN, Certified Diabetes Care Education Specialist,) teach DSME classes throughout the district. Interpreters are utilized for one-on-one education when non-English speaking individuals need assistance with diabetes education.

Data for 2021 Diabetes Education Program Plan

County Ranking Based on Health Outcomes	County	**Population	(1) % Prevalance of Type 2 Diabetes	**Race	(1) % Obesity	(1) % Physical Inactivity
51	Adair	18,656	14	W 94.8% B 2.1 % H 2.2 %	40	34
83	Casey	16,159	14	W 97% B 1.1 % H 2.9%	29	32
81	Clinton	10,218	12	W 97.1% B 0.6% H 2.9%	34	22
49	Cumberland	6,614	13	W 94.7% B 2.9% H 1.5%	34	22
59	Green	10,941	13	W 95.7 % B 2.% H 1.9%	36	27
106	McCreary	17,231	17	W 91.3% B 5.9% H 2.7%	38	33
68	Pulaski	64,979	15	W 96.3% B 1.2% H 2.6%	39	34
84	Russell	17,923	15	W 96.7% B 0.9% H 4.0%	35	38
53	Taylor	25,769	10	W 91.6% B 5.3% H 2.5%	39	37
64	Wayne	20,333	17	W 95.6.% B 2% H 3.7%	42	37

1 Data from <http://www.countyhealthrankings.org/app/kentucky/2021/rankings> accessed 10/26/2021

2 Data from <http://stateofobesity.org/rates/> 2021 data accessed 10/26/2021

** Data from <https://www.census.gov/quickfacts-> accessed 10/26/2021

Note – Green indicates improvement. Red indicates area worsened. Black indicates stayed the same. Clearly COVID has had a negative impact on our rates of physical activity and obesity this past year in many of our counties.