

PULASKI COUNTY BOARD OF HEALTH MEETING
Tuesday February 15, 2022
AGENDA

I. CALL TO ORDER

II. HEALTH EDUCATION

A. PULASKI COUNTY UPDATE

III. APPROVE PREVIOUS MINUTES

IV. OLD BUSINESS

V. NEW BUSINESS

A. Financial Statements Report 2021

B. Audit report 2021

C. Set local tax rate

D. Approval of Budget

E. Board members whose terms expire

F. Appointment of Members to serve on District Board

G. Election of Officers

H. Executive Director's Report

I. Diabetes Report

VI. CONCLUDE

Pulaski County Board Of Health
Meeting Minutes
February 18, 2021

The Pulaski County Board of Health met on Tuesday, February 18, 2021, at 12:30 PM. This was a Zoom meeting. A Quorum was present.

MEMBERS PRESENT

Steve Kelley, Co. Judge Exec.
Reginald Chaney
Jim Wesley
Dr. Jim Muse
Becky Whitis
Patty Guinn, RPH
Dr. Harvey Schleiter

OTHERS PRESENT

Shawn Crabtree
Brigette Bender
Ronald Cimala

The meeting was called to order by Judge Steve Kelley

HEALTH EDUCATION:

Melanie Jones was present and went over different ongoing projects in Health Education. They have completed the 2020 Community Health Assessment Booklet.

APPROVAL OF PREVIOUS MINUTES:

Everyone was given a copy in a packet prior to the meeting. Jim Wesley moved that the minutes be approved from the Local Board meeting 02-25-2020. Reginald Chaney second the motion. It was unanimously accepted. There was a special call meeting 7-20-2020 to discuss the mini grant for the City

of Somerset walking trail. Jim Wesley made the motion to approve the minutes, Becky Whitis second the motion. There was no discussion. The motion passed.

OLD BUSINESS:

No old business

NEW BUSINESS:

A. AUDIT REPORT 2020:

Everyone was given a copy of the Audited Financial Statement for Lake Cumberland District Health Department, Somerset, Kentucky, ending June 30, 2020, by RFH CPAs and Consultants. Mr. Crabtree addressed that we had a good audit report and that we are in compliance. Mr. Crabtree recommended that the Board approves the audit report. Reginald Chaney made the motion to accept the audit report Patty Guinn second the motion. There was no discussion. The motion passed.

B. SET LOCAL TAX RATE:

The current tax rate is at three cents per \$100.00 of assessed value; Mr. Crabtree proposed to keep the current tax rate or compensating tax rate, whichever one applies (taking into account new legislation which may or may not end up applying to health departments). The opening balance for July is \$694,696.61 was explained and how we arrived at it. The Public Health Taxing District Budget was explained by Mr. Crabtree. There were no questions on the opening balance. James Wesley made the motion to keep the current tax rate at three cents per \$100.00 of property value or the compensating tax rate, whichever one applies. Reginald Chaney second the motion. The motion passed unanimously.

C. APPROVAL OF BUDGET:

Mr. Crabtree went over in detail the proposed budget with the three cent tax rate and line by line of the items for building maintenance/repairs and furniture/fixtures. Three Board members Steve Kelley, Reginald Chaney and Patty Guinn were appointed to approve the bid on the flooring. Motion was

made by Reginald Chaney to approve next year's budget including the flooring. Becky Whitis second the motion. The motion passed.

D. BOARD MEMBERS WHOSE TERMS EXPIRE:

Those members whose terms expire December 31, 2020 are: Dr. Alvin Perkins, Dr. Tonya Shea, Dr. Fallahzadeh, Petty Guinn, Rodney Dick and Dr. Jim Muse. There is a new online portal to submit renewals paper is no longer needed.

E. APPOINTMENT OF MEMBERS TO SERVICE ON THE DISTRICT BOARD:

Those members who currently serve on the District Board from our Local Board are: Dr. Bruce Jasper, Dr. Fallahzadeh, Dr. Alvin Perkins, Jim Wesley, Patty Guinn and Judge Steve Kelley. Becky Whitis would like to serve if there was an opening. Motion was made by Reginald Chaney to keep current officers if someone does not want to serve Judge can replace them. Jim Wesley second the motion and the motion was passed with no opposition.

F. ELECTION OF OFFICERS:

Current officers are: Judge Steve Kelley, Chairman; Dr. Bruce Jasper, Vice Chair; Becky Whitis, Treasurer and Shawn Crabtree as Secretary. Motion was made by Jim Wesley to keep the current officers Reginald Chaney second the motion. The motion was passed.


G. EXECUTIVE DIRECTOR'S REPORT:

Mr. Crabtree went over the Covid-19 vaccine phase and the daily brief on where we stand.

CONCLUSION:

No other question, Dr. Fallahzadeh made the motion to adjourn Jim Wesley second the motion all were in favor of dismissing and the meeting was adjourned.


Steve Kelley, Chairman


Digitally signed by
Shawn D. Crabtree
Date: 2021-04-09
14:36:42
Shawn Crabtree, Secretary

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

Cash on Hand at the beginning of the year: **\$721,718.74**

Receipts:

Real Property Taxes	1,018,976.46
Tangible Property Taxes	135,172.85
Motor Vehicle Taxes	182,899.55
Delinquent Taxes	22,508.41
Other Taxes	10,710.13
Interest Income	5,861.64
Total Receipts	<u>1,376,129.04</u>

Total Cash Available for the year: **\$2,097,847.78**

Expenditures:

Advertising & Printing	129.00
Professional Services	1,400.00
Maintenance & Repair	8,902.30
District Management	1,267,810.00
Materials	1,813.93
Supplies	140.19
Dues & Subscriptions	1,035.00
Grants and Donations	25,000.00
Furniture and Fixtures	2,488.44
Equipment	2,723.79
Total Expenditures	<u>1,311,442.65</u>

Cash on Hand at the end of the year: **\$786,405.13**

Balance per Forcht Bank Bank Statement	\$445,852.70
Balance Per Monticello Banking Company Bank Statement	<u>\$340,552.43</u>

	Total	\$786,405.13
	Difference	\$0.00

Pulaski 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	445,852.70
1105 · CD - Monticello Banking # 11898	340,552.43
Total 1100 · Cash in Bank	<u>786,405.13</u>
Total Checking/Savings	<u>786,405.13</u>
Total Current Assets	<u>786,405.13</u>
TOTAL ASSETS	<u>786,405.13</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	721,718.74
Net Income	64,686.39
Total Equity	<u>786,405.13</u>
TOTAL LIABILITIES & EQUITY	<u>786,405.13</u>

**Pulaski 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	1,018,976.46	1,154,751.32	-135,774.86	88.2%
4120 · Tangible Personal Property	135,172.85	135,698.54	-525.69	99.6%
4130 · Motor Vehicles	182,899.55	15,280.95	167,618.60	1,196.9%
4140 · Delinquent Taxes	22,508.41	11,042.83	11,465.58	203.8%
4150 · Other Taxes	10,710.13	0.00	10,710.13	100.0%
Total 4100 · Taxes (All Categories)	1,370,267.40	1,316,773.64	53,493.76	104.1%
4900 · Interest Earned	5,861.64	9,443.31	-3,581.67	62.1%
Total Income	1,376,129.04	1,326,216.95	49,912.09	103.8%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	129.00	600.00	-471.00	21.5%
7120 · Professional Services	1,400.00	1,400.00	0.00	100.0%
7130 · Maintenance and Repairs	8,902.30	30,600.00	-21,697.70	29.1%
7170 · Lake Cumberland District	1,267,810.00	1,267,810.00	0.00	100.0%
Total 7105 · Contracted Services	1,278,241.30	1,300,410.00	-22,168.70	98.3%
7180 · Materials and Supplies				
7185 · Materials	1,813.93			
7190 · Supplies	140.19			
Total 7180 · Materials and Supplies	1,954.12			
Total 7100 · Operations	1,280,195.42	1,300,410.00	-20,214.58	98.4%
7200 · Administration				
7210 · Dues and Subscriptions	1,035.00	1,000.00	35.00	103.5%
7240 · Grants and Donations	25,000.00	27,500.00	-2,500.00	90.9%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
Total 7200 · Administration	26,035.00	29,000.00	-2,965.00	89.8%
7300 · Capital Outlay				
7340 · Building Improvement	0.00	4,600.00	-4,600.00	0.0%
7350 · Furniture and Fixtures	2,488.44	10,200.00	-7,711.56	24.4%
7360 · Equipment	2,723.79	24,950.00	-22,226.21	10.9%
Total 7300 · Capital Outlay	5,212.23	39,750.00	-34,537.77	13.1%
Total Expense	1,311,442.65	1,369,160.00	-57,717.35	95.8%
Net Income	64,686.39	-42,943.05	107,629.44	-150.6%

**PULASKI COUNTY
PUBLIC HEALTH TAXING DISTRICT
Somerset, 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
Pulaski County Public Health Taxing District
Somerset, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Pulaski 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 Pulaski 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

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

ASSETS

Current assets	
Cash	\$ 445,853
Investments	
Certificate of deposit	<u>340,552</u>
Total assets	<u>\$ 786,405</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Restricted	<u>\$ 786,405</u>
Total liabilities and fund balance	<u>\$ 786,405</u>

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

**PULASKI 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	\$ 1,370,268
Interest earned	<u>5,862</u>
Total revenues	<u>1,376,130</u>
Expenditures	
Transfers to the District Health Department	1,267,810
Operating	10,985
Professional services	1,400
Miscellaneous	1,037
Grants and donations	25,000
Capital outlay	<u>5,212</u>
Total expenditures	<u>1,311,444</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	64,686
FUND BALANCE - beginning of year	<u>721,719</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 786,405</u></u>

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

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

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Pulaski 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 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 Pulaski County Sheriff, the Pulaski 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. TAX LEVY

On February 25, 2020, the Pulaski County Board of Health passed a resolution recording the 2021 health tax rate at 3.0 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 Pulaski County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2021.

PULASKI 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 certificate of deposit	\$ 786,405
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(286,405)</u>
 Under (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 \$1,267,810 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021. An additional \$43,634 was transferred to the District Health Department to reimburse it for paying operating expenses of the Taxing District and for grants and donations from the Taxing District.

5. COVID-19 PANDEMIC

Since early 2020, the COVID-19 pandemic forced certain restrictions 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
Pulaski County Public Health Taxing District
Somerset, 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 Pulaski 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.

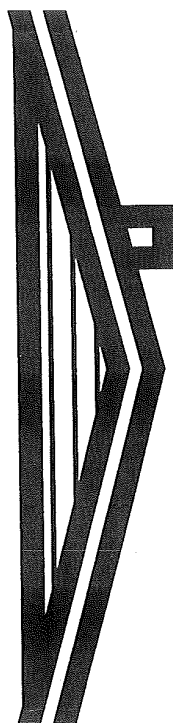
RFH

RFH, PLLC
Lexington, Kentucky
October 28, 2021

**Pulaski County Public Health Taxing District Budget
Fiscal Year 2022-23**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2021	\$924,399.47	\$342,263.43	\$1,266,662.90		\$1,266,662.90
Projected Remaining 2021-22 Receipts					
Projected Tax Receipts	\$233,153.36	\$0.00	\$233,153.36		
Projected Interest Earned	\$1,386.60	\$1,711.32	\$3,097.92		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2022 Receipts	\$234,539.96	\$1,711.32	\$236,251.28		\$236,251.28
Projected Remaining 2021-22 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$667,102.00	\$0.00	\$667,102.00		
Advertising & Printing	\$561.00	\$0.00	\$561.00		
Professional Services (Audit)	\$1,500.00	\$0.00	\$1,500.00		
Maintenance & Repair	\$11,774.41	\$0.00	\$11,774.41		
Dues & Subscriptions (KPHA & KALBOH)	\$965.00	\$0.00	\$965.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Local Mini Grants	\$0.00	\$0.00	\$0.00		
Building Improvements	\$31,000.00	\$0.00	\$31,000.00		
Furniture & Fixtures	\$17,116.84	\$0.00	\$17,116.84		
Equipment	\$22,099.23	\$0.00	\$22,099.23		
Total Estimated Remaining 2022 Expenditures	\$752,618.48	\$0.00	\$752,618.48		\$752,618.48
Estimated 2022-23 Opening Balance	\$406,320.95	\$343,974.75	\$750,295.70		\$750,295.70
Proposed Budgets For Period Beginning July 1, 2022 and Ending June 30, 2023					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @
			\$0.03 per \$100 of Assessed Property Value	\$0.0302 per \$100 of Assessed Property Value	\$0.031 per \$100 of Assessed Property Value
Estimated opening Balance	\$406,320.95	\$343,974.75	\$750,295.70	\$750,295.70	\$750,295.70
Budgeted Receipts (All Sources): See Footnote					
Real Property Taxes	\$1,115,213.31		\$1,115,213.31	\$1,122,648.07	\$1,152,387.09
Personal Property Taxes	\$156,597.49		\$156,597.49	\$157,641.47	\$161,817.41
Motor Vehicle Taxes	\$140,103.45		\$140,103.45	\$141,037.47	\$144,773.56
Delinquent Tax Collections	\$20,000.00		\$20,000.00	\$20,000.00	\$20,000.00
Other Taxes - Telecommunications	\$10,378.50		\$10,378.50	\$10,378.50	\$10,378.50
Interest Income	\$1,178.01	\$3,439.75	\$4,617.76	\$4,645.99	\$4,758.95
Total Budgeted Receipts	\$1,443,470.76	\$3,439.75	\$1,446,910.51	\$1,456,351.51	\$1,494,115.51
Total Funds Available	\$1,849,791.71	\$347,414.49	\$2,197,206.20	\$2,206,647.20	\$2,244,411.20
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$1,387,144.00		\$1,387,144.00	\$1,387,144.00	\$1,387,144.00
Building Maintenance & Repair					
Snow Removal	\$2,000.00				
Landscaping maintenance annual	\$2,000.00				
Kitchen Countertop and Lobby Bathrooms	\$5,000.00				
Miscellaneous	\$20,000.00				
Total Building Maintenance & Repair	\$29,000.00		\$29,000.00	\$29,000.00	\$29,000.00
Furniture & Fixtures					
Seasonal décor	\$500.00				
40 Chairs for Basement Meeting Room and Lobby	\$1,700.00				
Outside Door Awnings	\$1,800.00				
Downstairs Décor and Breakroom Table	\$500.00				
Washer and Dryer	\$1,500.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$11,000.00		\$11,000.00	\$11,000.00	\$11,000.00
Equipment					
Miscellaneous Computers and Related Equipment	\$12,000.00				
Generator Maintenance	\$1,200.00				
Paper Shredder	\$1,500.00				
Miscellaneous	\$10,000.00				
Total Equipment	\$24,700.00		\$24,700.00	\$24,700.00	\$24,700.00
Professional Services (Taxing District Audit)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
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	\$1,455,944.00	\$0.00	\$1,455,944.00	\$1,455,944.00	\$1,455,944.00
Balance Remaining	\$393,847.71	\$347,414.49	\$741,262.20	\$750,703.20	\$788,467.20
Net Surplus/Deficit Before Optional Expenses			(\$9,033.49)	\$407.51	\$38,171.51
Optional - Expenses for Building:					
Flooring for Environmental, Hallways, and TB Clinic			\$22,000.00	\$22,000.00	\$22,000.00
Flooring for Main Clinic			\$32,000.00	\$32,000.00	\$32,000.00
New Pole Lighting and Wall Packs			\$13,000.00	\$13,000.00	\$13,000.00
Total Budgeted Expenditures Including Optional Expenses			\$1,522,944.00	\$1,522,944.00	\$1,522,944.00
Balance Remaining Including Optional Expenses			\$674,262.20	\$683,703.20	\$721,467.20
Net Surplus/Deficit Including Optional Expenses			(\$76,033.49)	(\$66,592.49)	(\$28,828.49)
Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.30% on the operating account and 1% on the CD.					

ESTIMATE



HOUSE OF CARPET

2855 N. Hwy 1247
Somerset, KY 42503

Phone: (606) 679-1565

Page 1 of 2

DATE 2/21/2002

HOME PHONE 609-4416

DELIVER TO Environmenta

INVOICE TO Blankie Health

BUSINESS PHONE _____

45 Roberts street

45 Roberts street Dept.

DELIVERY DATE _____

SPECIAL INSTRUCTIONS _____

Somerset, Ky 42501

SALESPERSON _____

QUAN.	SIZE	YARDS	PRICE	MANUFACTURER	QUALITY-STYLE#	COLOR-COLOR#	AMOUNT	LABOR	
86x	36'	3,096'	3.39	Koondawn	Knight Hd Still	Gray River Slate	10,495.50	4,644.00	
				adleria	500 Rug set.		920.00		
	4	12'		Transitional	to other surfaces		113.00	50.00	
				7-0 rails	Rope Car base # 147 Rt. Brown		1,050.00	1,050.00	
					= 840' floor + Replac 3000			300.00	
					1 more structure finished			800.00	
SUPPLIES							LABOR		
FLOOR CONDITIONS:							Floor Prep Required <input type="checkbox"/>	TAX	
Subfloor: Wood <input type="checkbox"/> Presswood <input type="checkbox"/> Luan <input type="checkbox"/> Underlayment <input type="checkbox"/> Concrete <input checked="" type="checkbox"/> Other <input type="checkbox"/> Approx Cost \$ \$							LABOR	6,960.00	
Room: Outdoor <input type="checkbox"/> Bath <input type="checkbox"/> Entire House <input type="checkbox"/> New <input type="checkbox"/> Existing <input checked="" type="checkbox"/> Living Room <input type="checkbox"/> Dining Room <input type="checkbox"/>							TOTAL	419,546.50	
Quarter Round: Yes <input type="checkbox"/> No <input type="checkbox"/> Heat: Yes <input type="checkbox"/> No <input type="checkbox"/> Haul Off Old Carpet <input type="checkbox"/> Furnished <input type="checkbox"/> Unfurnished <input type="checkbox"/>							DEPOSIT		
Appliances: Yes <input type="checkbox"/> No <input type="checkbox"/> Qty? _____							BALANCE DUE		
Rubber Base <input type="checkbox"/> Color: _____ Metals: Flatbar <input type="checkbox"/> Tapdown <input type="checkbox"/> Stainose <input type="checkbox"/> Gold <input type="checkbox"/> Silver <input type="checkbox"/>									

CONTRACT AGREEMENT

- House of Carpet agrees to sell and deliver to the Buyer, and the Buyer agrees to purchase and accept from House of Carpet the above described goods or property, subject to and upon the terms and conditions hereinafter expressed.
- Until the said Total Balance is paid in full and all the conditions hereof are fully performed title to and ownership of the property purchased under this contract shall be and remain in the House of Carpet, and shall only after such payment in full vest in the buyer.
- Purchaser agrees to pay any and all costs including reasonable Attorney fees incurred by seller necessary to collect the funds due under this invoice.
- Interest will be charged on past due accounts at the rate of 2% per month. (24% annually)
- Unforeseen structural problems may change the amount due on this invoice.

EXTRAS CHARGES: FLOOR PREP • TAKE UP • FURNITURE • ETC.

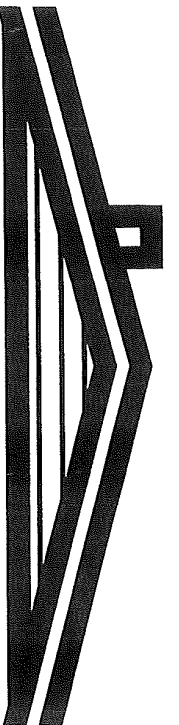
TERMS: * May Be able to

Reuse some of existing Baseboard in Hall areas!

Patti Anderson
SALESMAN SIGNATURE

CUSTOMER SIGNATURE

ESTIMATE



Page 2 of 2

2855 N. Hwy 1247
Somerset, KY 42503

Phone:
(606) 679-1565

HOUSE OF CARPET

DATE: 2/4/2022
INVOICE TO: Palmarich Health
45 Roberts Street Dept.

HOME PHONE: 679-4416
BUSINESS PHONE: _____
DELIVERY DATE: _____
SALESPERSON: _____

DELIVER TO: Right Side
45 Roberts Street
SPECIAL INSTRUCTIONS: _____

QUAN.	SIZE	YARDS	PRICE	MANUFACTURER	QUALITY-STYLE#	COLOR-COLOR#	AMOUNT	LABOR
133X	36	4788'	3.39	Kanderson	Knightsville style	Gray River state	16,234.4	7182.00
						address 580 Oregan	1210.00	
							Freight	150.00
							115.00	50.00
11	coil	121		Transitions to other surfaces			1650.00	1650.00
								300.00
								800.00
SUPPLIES								
LABOR								
TAXABLE TOTAL							19,203.44	19,132.00

Floor Condition: Presswood Luan Underlayment Concrete Other Approx. Cost: \$ \$

Subfloor: Wood Bath Entire House New Existing Living Room Dining Room

Room: Outdoor Bedroom Stairs Den Hall Other

Quarter Round: Yes No Heat: Yes No Haul Off Old Carpet Furnished Unfurnished

Appliances: Yes No Qty? _____

Rubber Base Color: _____ Areas to Cover: _____ Metals: Flatbar Tapdown Stairrose Gold Silver

Floor Prep Required

Steps _____

Step Riser _____

Wall to Wall

Upholster

Pie Shaped

Spindles

LABOR	TOTAL	DEPOSIT	TAX
10,132.00	29,335.44		
BALANCE DUE			

1. House of Carpet agrees to sell and deliver to the Buyer, and the Buyer agrees to purchase and accept from House of Carpet the above described goods or property, subject to and upon the terms and conditions hereinafter expressed.

2. Until the said Total Balance is paid in full and all the conditions hereof are fully performed title to and ownership of the property purchased under this contract shall be and remain in the House of Carpet, and shall only after such payment in full vest in the buyer.

3. Purchaser agrees to pay any and all costs including reasonable Attorney fees incurred by seller necessary to collect the funds due under this invoice.

4. Interest will be charged on past due accounts at the rate of 2% per month (24% annually)

5. Unforeseen structural problems may change the amount due on this invoice.

---No Cancellations will be accepted after work has started---

I understand and accept the problems with the existing sub-floor and release House of Carpet and the installers from any liabilities of problems due to existing conditions.

TERMS:

EXTRAS CHARGES: FLOOR PREP • TAKE UP • FURNITURE • ETC.

Scott Anderson
SALESMAN SIGNATURE

CUSTOMER SIGNATURE

BAX Electrical Solutions, LLC
 1164 Dahl Vanhook Rd
 Somerset, KY 42503 US
 6063050079
 tara@baxelectricalsolutions.com
 www.baxelectricalsolutions.com

Estimate

ADDRESS
Ron Cimala

ESTIMATE #	DATE	
1052	02/09/2022	

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Material	New fixtures for pole lighting, new wall pack fixtures for building and new awning fixtures.	1	5,200.00	5,200.00
	Lift rental		1	1,500.00	1,500.00
	Labor		1	4,500.00	4,500.00

Labor and material cost for replacement of wall pack fixtures on the side of the building to LED, replacement of new pole light fixtures to LED, and awning fixtures to LED.

TOTAL

\$11,200.00

Accepted By

Accepted Date

**Lake Cumberland District Health Department
Local Support Determinations for FY 2022-2023
Pulaski 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	3,807,542,318	3,807,542,318		
G - Tangible Personal	291,545,203		291,545,203	
H - PS Real Estate - Effective	105,486,851	105,486,851		
I - PS Tangible - Effective	179,051,580		179,051,580	
J - Distilled Spirits	0			
M - Motor Vehicles	491,591,043			491,591,043
N - Watercraft	40,368,823		40,368,823	
Aircraft	4,210,939		4,210,939	
Watercraft (Non-Commercial)	8,529,466		8,529,466	
Inventory in Transit	25,758,869		25,758,869	
Total	4,954,085,092	3,913,029,169	549,464,880	491,591,043
Tax Base (Total Divided by 100)	49,540,851	39,130,292	5,494,649	4,915,910
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	1,486,226	1,173,909	164,839	147,477
Required Support @ .028	1,387,144	1,095,648	153,850	137,645
Tax Support for Land, Building & Equipment	99,082	78,261	10,989	9,832
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,115,213			
Tangible Personal Property Projections	156,597			
Motor Vehicle Projections	140,103			
Total	1,411,914			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2022-2023
Pulaski 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	3,807,542,318	3,807,542,318		
G - Tangible Personal	291,545,203		291,545,203	
H - PS Real Estate - Effective	105,486,851	105,486,851		
I - PS Tangible - Effective	179,051,580		179,051,580	
J - Distilled Spirits	0			
M - Motor Vehicles	491,591,043			491,591,043
N - Watercraft	40,368,823		40,368,823	
Aircraft	4,210,939		4,210,939	
Watercraft (Non-Commercial)	8,529,466		8,529,466	
Inventory in Transit	25,758,869		25,758,869	
Total	4,954,085,092	3,913,029,169	549,464,880	491,591,043
Tax Base (Total Divided by 100)	49,540,851	39,130,292	5,494,649	4,915,910
Tax Rate		\$ 0.0302	\$ 0.0302	\$ 0.0302
Total Projected Tax (Tax Base * Tax Rate)	1,496,134	1,181,735	165,938	148,460
Required Support @ .028	1,387,144	1,095,648	153,850	137,645
Tax Support for Land, Building & Equipment	108,990	86,087	12,088	10,815
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,122,648			
Tangible Personal Property Projections	157,641			
Motor Vehicle Projections	141,037			
Total	1,421,327			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2022-2023
Pulaski 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	3,807,542,318	3,807,542,318		
G - Tangible Personal	291,545,203		291,545,203	
H - PS Real Estate - Effective	105,486,851	105,486,851		
I - PS Tangible - Effective	179,051,580		179,051,580	
J - Distilled Spirits	0			
M - Motor Vehicles	491,591,043			491,591,043
N - Watercraft	40,368,823		40,368,823	
Aircraft	4,210,939		4,210,939	
Watercraft (Non-Commercial)	8,529,466		8,529,466	
Inventory in Transit	25,758,869		25,758,869	
Total	4,954,085,092	3,913,029,169	549,464,880	491,591,043
Tax Base (Total Divided by 100)	49,540,851	39,130,292	5,494,649	4,915,910
Tax Rate		\$ 0.0310	\$ 0.0310	\$ 0.0310
Total Projected Tax (Tax Base * Tax Rate)	1,535,766	1,213,039	170,334	152,393
Required Support @ .028	1,387,144	1,095,648	153,850	137,645
Tax Support for Land, Building & Equipment	148,623	117,391	16,484	14,748
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,152,387			
Tangible Personal Property Projections	161,817			
Motor Vehicle Projections	144,774			
Total	1,458,978			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

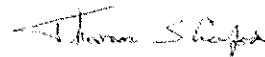
A 2020 Assessment of Adjusted Property At Full Rates			4,197,407,795
Net Change in	2021	282,909,625	
B 2021 Homestead Exemptions	2020	276,147,179	6,762,446
C 2020 Adjusted Tax Base			4,190,645,349
D 2021 Net Assessment Growth			192,980,603
E 2021 Total Valuation of Adjusted Property at Full Rates			4,383,625,952
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$3,631,450,431	182,854,333	\$3,807,542,318
G Tangible Personalty	286,280,634	5,264,569	291,545,203
H P.S. Co-Real Estate-Effective	108,519,791	(3,032,940)	105,486,851 *
P.S. Co.-Real Estate-100%	108,519,791	(3,032,940)	105,486,851 *
I P.S. Co.-Tang.-Effective	171,156,940	7,894,641	179,051,580 *
P.S. Co.-Tang.-100%	207,712,643	8,999,823	216,712,466 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	494,253,885		491,591,043
N Watercraft	37,416,829		40,368,823
Net New Property: PVA Real Estate			27,060,380
P. S. Co. Real Estate-Effective			(3,032,940) *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			144,520
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)			4,210,939
Watercraft(Non-Commercial)			8,529,466
Inventory in transit			25,758,869
2020 R. E. Exonerations & Refunds			12,711,839
2020 Tangible Exonerations & Refunds			970,189

* 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 PULASKI 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.