

TAYLOR COUNTY BOARD OF HEALTH AGENDA

February 7, 2024 at 12:00 pm est

Welcome and Call to Order—Dr. Thomas Rogers
Approval of February 14, 2023 Board Minutes
Health Education Updates
Mini Grant Proposals
Old Business
Presentation of the 2023 Financials
Presentation of the 2023 Audit
Setting of Local Tax Rate
Presentation of the 2024-2025 Budget
Term Expirations of Board Members
Election of Chairperson and Officers
Selection of Board Members to Serve on District Board
Executive Director Amy Tomlinson Report
Adjournment



Minutes – Taylor County Board of Health Meeting Tuesday, February 14, 2023 – 12:00 pm est

Board Members Present: Lisa Haliday, RN; Dr. Arthur Haley, OD
Dr. Philip Hays, DVM; Dr. Jerome Dixon, MD;
Dr. Thomas Rogers, MD; Dan Durham;
Dr. David Hesson, MD; Judge Exec Barry Smith;
Dr. Gayle Phillips; Greg Tungate

Board Members Absent: Dr. Jay Eastridge, RPH;
Dr. Marlene Richardson, DMD

Others Present: Amy Tomlinson, LCDHD Executive Director;
Ron Cimala; Shannon Matthews; Tracy Aaron;
Megan Harrison; Jelaine Harlow; Janet Cowherd

Board Chairman Dr. Thomas Rogers, MD called the meeting to order and a roll call was given by Shannon Matthews, Office Manager for TCHD. A quorum was present. Dr. Rogers called for a motion to approve the minutes from the



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last board meeting that was held on 02/02/2022. David Hesson so moved, seconded by Dan Durham, motion carried unanimously.

Health Education Coordinator, Jelaine Harlow gave the board information on Community Health Improvements Priority Health Issues, the 2022 Health Snapshot for Taylor County, and statistical data for Taylor County vs the state of Kentucky. See handouts. Taylor County had a decrease in the areas of Smoking, Teen Births, Youth Cigarette, and Youth Smokeless Tobacco but increases in Obesity, Physical Inactivity, and Youth Electronic Cigarettes or E-cigs.

Janet Cowherd, Diabetes Educator with the Wellness Outreach and Education Program with LCDHD presented each board member with a packet of information regarding the Wellness Outreach and Education Program, Data for 2022 Diabetes Education Program Plan, Diabetes Fact Sheets and Information pages as well as information from the ADA, R.E.A.C.H program and contact information for LCDHD Diabetes Educators. See Handouts.

No old business was addressed.

Ron Cimala, Director of Administrative and Financial Services for LCDHD presented the 2022 financial update as described on pages 6 and 7 of the board packet presented to each board member. He also went over the Profit and Loss Budget vs Actual Worksheet on page 8 of board packet. Mr. Cimala informed the board that at the end of June 30, 2022 the balance of the operating account was \$603,371.34.



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Mr. Cimala presented the audit that was performed in 2022 for the Taylor County Health Taxing District which was performed by RFH Consultants and showed no deficiencies as stated on pages 11 and 17 of board packet. Thomas Rogers called for a motion to accept the audit as presented; Barry Smith so moved, seconded by Gayle Phillips, motion carried.

Ron Cimala then instructed the board members to turn to page 19 of board packet for discussion of Proposed Amended Budget for period Beginning July 1, 2022 and ending June 30, 2023 in which Taylor County Trail Town was delayed on submitting expenses for previous year for a mini grant proposal in the amount of \$15,000.00. Motion was made by Jerome Dixon to accept this amended budget, seconded by Philip Hays, motion carried.

Ron Cimala then discussed the tax rate and budget for FY 2023-2024. Mr. Cimala presented three budget proposals with three different tax rates. See pages 20-27 of board packet. Dan Durham made the motion to leave the tax rate at .0325 cents per \$100 of assessed value of all property of real, tangible and motor vehicle, or the compensating rate, whichever applies, David Hesson seconded, motion carried.

Ron Cimala presented the proposed budget with the current tax rate and also with and without optional expense for a building project to include painting of clerk area and offices. Dr. Rogers called for questions, discussions or a motion for approval. Arthur Haley made motion to approve budget as presented with optional expense, Lisa Haliday seconded, motion carried.



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Amy Tomlinson addressed the board members regarding moving forward with mini grant proposals in the future. The board agreed to continue to give back to the community by continuing with the mini grant proposals. Health Education Director, Tracy Aaron will take the lead with these proposals. Janet Cowherd, Diabetes Educator, spoke with the board members about the Living the Sweet Life Diabetes Support Group that her and some community members had started and were continuing to self-fund due to increased interest. See handout. After much discussion Greg Tungate made the motion to amend the budget to include this Diabetes Support Group for the local community for \$5,000.00 for the fiscal year to begin on July 1, 2023, Gayle Phillips seconded the motion, motion carried.

Board Chairman, Thomas Rogers asked Shannon Matthews, Office Manager, to name individuals with a board term expiring. Those included: Jerome Dixon, MD; Thomas Rogers, MD; David Hesson, MD; Marlene Richardson, DMD; Dr. Gayle Phillips; Jay Eastridge, RPH. Members present for the meeting accepted nomination for another term. Mrs. Matthews will reach out to Dr. Richardson and Dr. Eastridge to confirm their willingness to continue to serve for another term. Barry Smith made motion to approve all nominations accepted and was seconded by Jerome Dixon, motion carried.

Amy Tomlinson reviewed appointed members of chairman, vice chairman and secretary for the board. Dr. Thomas Rogers will remain Chairman with Dr. Marlene Richardson continuing as Vice Chairman. Motion was made by Gayle Phillips and seconded by Jerome Dixon, motion carried.



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Motion made by Jerome Dixon and seconded by Gayle Phillips for Amy Tomlinson to continue to serve as Board Secretary, motion carried.

Dr. Thomas Rogers reviewed the local board members serving on the district board. Those members were Judge Exec Barry Smith, Dr. Gayle Phillips, and Dr. Marlene Richardson. David Hesson made motion to leave those members the same and seconded by Philip Hays, motion carried.

Executive Director for LCDHD Amy Tomlinson spoke with the board about continuing to give back to the community with the mini grant program and the redesign of the LCDHD web page which would include a BOH resource page that would be a secure place to get and receive information. She also spoke about grants that the agency was applying for at the district level to help in the areas of interpreter services, technology, and hybrid options for meeting in the future. She talked about the Dr. Hossein Fallahzadeh Public Health Hero Award and that nominations were open for this now through 02/28/2023. She ask each board member to update an information sheet with contact information and gave each board member a LCDHD Board of Health Conflict of Interest statement and ask them to read and sign.

Greg Tungate discussed his concern with the board about a walking trail for older adults and those with disabilities or mobility issues. After discussion Mr. Tungate agreed to into look in the possibility of a short walking track here at Health Dept and what the cost and legalities might be for it.



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With all business conducted, Dr. Rogers called for a motion to adjourn the meeting. Dr. Gayle Phillips so moved and seconded by Jerome Dixon, motion carried.

Signed



Thomas Rogers, Chairman

Signed



Amy Tomlinson, Secretary



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Project Abstract:

Living the Sweet Life Diabetes Support Group is the only diabetes support group in Taylor County or the surrounding counties. This group was formed in October 2022 by a retired diabetes educator. This group meets monthly at Lowell Avenue Baptist Church in Campbellsville with an average attendance of 13 but there has been as many as 26 in attendance. This group meets to discuss various topics about diabetes. Typically, there is a light meal that is served with portion size and carbohydrate amounts discussed and usually a topic related to diabetes will be discussed. The atmosphere is open for everyone to be able to ask questions and discuss what works or doesn't work for them in their diabetes journey. I am requesting \$5000.00 for 2024-2025 fiscal year to help cover the cost of the food and provide items for participants that can help in taking care of their health.

Statement of Need:

The Living with Diabetes Support Group is the only support group in Taylor County. Money is needed to help advertise this program to increase awareness. Money is also needed to provide healthy meal that increase participation. This group is open to anyone who has diabetes or interested in learning more about diabetes.

Program Description:

The goal of Living with Diabetes Support Group is to provide support to those living with diabetes and for those who take care of persons with diabetes.

Goals, Objectives and Timeline:

The goal is to provide an opportunity for persons with diabetes to discuss topics/concerns that are important to them and their management of diabetes. Nutrition is important topic that is mentioned often by participants and our aim is to help persons with diabetes know how to eat and how to cook healthy on budget. There are numerous co-morbidities associated with diabetes and these are addressed and nutrition also plays a role in their management.

Budget:

Requesting \$5000.00 to purchase meal at each meeting and different items that are beneficial for persons with diabetes such as diabetes alert bracelet or necklace, hand held mirrors so persons can inspect their feet etc. Taylor County Extension Family Consumer agent has agreed to provide healthy cooking demonstrations so monies will be needed to purchase supplies for this event.

Evaluation:

Living the Sweet Life Diabetes Support Group will continue to meet and increase participation.



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Date of Submission: December 23, 2023

Hometown Connect, INC.

624 E Broadway

Campbellsville, KY 42718

Kellie Jones

270-403-1360 cell

270-937-9006 office

Kjones@htconnectky.com

LCDHD

Project Abstract

Hometown Connect, Inc is a non-profit Christian healthcare ministry focused on addressing the social determinant barriers and basic needs of the most vulnerable in rural Kentucky. When meeting a physical health need, we are then able to support the clients we see by creating follow-up and accountability with the goal of helping the whole person, body, mind and soul. It is our mission to help our neighbors by connecting individuals and families in the community to established ministries and resources while providing continuous individualized support.

Since the implementation of Hometown Connect, our ministry has received 260 referrals for assistance in just three months of those referrals, the most prevalent needs relate to food insecurities, physical needs, requests for financial assistance to maintain housing and utilities, homelessness and medical and mental health needs. Many of the needs that we see stem from health issues related to chronic obesity, smoking accession and substance abuse.

It is our goal to break the cycles of generational addiction through education, prevention, treatment, and sustained recovery.

Increased drug use is prevalent in our community and fentanyl overdoses have been a nationwide concern. Fentanyl poses a severe threat due to its high potency and increased risk of overdose. Our goal is to provide preventative measures by increasing the awareness of the dangers associated with fentanyl and to provide testing strips to detect the presence of fentanyl in recreational drugs.

Raising awareness of the misuse of prescription drugs is also crucial in combating substance abuse and the opioid epidemic. Our focus is to educate the community about the potential consequences of prescription drug misuse, emphasizing the importance of proper disposal of unused prescription drugs preventing the unintended supply of prescription medication for substance abuse. Public awareness will foster a proactive approach to address this critical health issue and provide a deeper understanding of the risks associated with prescription drug misuse.

We ask for \$25,000 to support the goals at Hometown Connect as we strive to aid in meeting basic needs and provide continuous support for individuals while equipping them to continue in the recovery process. Funds will provide the needed supplies for Harm Reduction Bags that will be given to those transitioning from recovery programs. These bags will contain health education information, resources, preventative materials and information about resources that will provide continued support. Funding will also provide materials to promote awareness of the dangers of fentanyl and for the purchase of testing strips. It will also support the purchase of educational materials to raise awareness of prescription drug misuse and provide medication disposable pouches. Funding will also support the needs of the Hometown Connect Soup Kitchen and educational opportunities provided in this setting.

Evaluation will be provided though Red Caps data collection.

Statement of Need

Our organization focuses on the most vulnerable social determinants of health caused by physical and emotional gaps that are becoming prevalent in our rural hometowns such as homelessness, impact of addiction and drugs, material needs, access to nutritional foods, access to affordable health care and comprehensive follow up. We believe that the continuum of stability -mentally, emotionally, physically and spiritually is the essence of a self-sufficient person. Societal norms have led to generational co-dependency, substance abuse and the inability to be self-sustained. Our ultimate goal is to identify and address needs and provide continuous support through case management and mentorship while providing education and resources to overcome these barriers.

Since the implementation of Hometown Connect we have received 260 referrals in just three months. Through the Care Point data collection process, we have encountered the following:

45 cases of homelessness. 115 cases of food insecurity, 22 cases of addiction recovery, 28 medical needs, 183 financial assistance requests, 90 physical needs, 40 mental health needs, 24 transportation needs, 19 grief support referrals.

We have found so often that many of these barriers lead to the constant cycle of habits that lead to chronic disease related to obesity, mental health issues and substance abuse.

Due to the increase in fentanyl overdoses in South Central Kentucky the urgency to implement targeted interventions, public health campaigns and community support systems to address this growing problem is of the greatest importance. Increasing the awareness and informing the public about the potential consequences of fentanyl use and emphasizing the importance of caution can contribute to preventing overdoses and foster a safer community. In addition, unused prescription medication contributes to substance abuse by providing a potential source of drugs for individuals who may not have a legitimate medical need. When prescription medications go unused or are not properly disposed of they can be easily accessed creating opportunities for misuse.

Access to nutritional foods has been identified as one of our greatest barriers here in rural South-Central Kentucky. Our small town contains two public school systems that are both on free lunch programs. Recently in our hometown of Campbellsville, KY the only operating nonprofit soup kitchen was dissolved and closed its doors. This organization reported that they provided up to 430 meals per night that they served. Hometown Connect leadership took on the challenge of opening Hometown Connect Soup Kitchen as part of our operations to meet this growing need in our community and continue the efforts of the previous soup kitchen. Not only will Hometown Connect Soup Kitchen be able to provide nutritious meals to those in need, but it will also provide opportunities to build a relationship with our clients as part of our reform strategy. Through this endeavor we also offer educational information during mealtime about resource opportunities in our community through partnerships with established organizations. Based on the response since our initial opening of Hometown Connect Soup Kitchen, we project to feed 31,200 meals per year.

With the support of funding from this grant we will be able to continue the efforts already in place as we strive to provide follow-up support that will bring healing to the mind, body and soul. Our goal is to partner with recovery facilities across the state of Kentucky by providing education and support for those transitioning from recovery programs. Through this partnership we provide transition education classes and Harm Reduction Bags to each person.

Project Description

Hometown Connect, Inc is a non-profit Christian healthcare ministry focused on addressing the social determinant barriers and basic needs of the most vulnerable in rural Kentucky. When meeting a physical health need, we are then able to support the clients we see by creating follow-up and accountability with the goal of helping the whole person, body, mind and soul.

Our pillars of focus include Healthcare Accessibility and Medication Affordability, Behavioral Health Addiction Recovery and Social Work, Homelessness and basic needs accessibility, First Responder and Grief/Tragedy Ministerial Response.

We have three main goals:

- In the year 2024-2025 it is our goal to provide 200,000 Harm Reduction Bags to those transitioning from recovery facilities
- In the year 2024-2025 it is our goal to educate and raise awareness of the dangers of Fentanyl provide Narcan and testing strips
- In the year 2024-2025 It is our goal to educate and raise awareness of prescription drug misuse and proper disposal
- In the year 2024-2025 It is our goal to provide health education opportunities and nutritious meals to people in our community and surrounding counties.

We have many large facility-based recovery centers in close proximity to our location including The Isaiah House, The Healing Place and Addiction Recovery Center - Crown. So much focus is applied to someone receiving treatment in the acute stage of recovery, but integrating a care plan to sustain lifelong healthcare solutions when they complete those programs is in need of support and reform. Hometown Connect currently partners with the Isaiah House by providing educational classes for those in recovery and transitioning out of their program. We provide Harm Reduction Bags for each client as they exit the recovery programs. These bags contain educational health information, products to reduce harm such as Narcan and contraceptives along with information about resources for health screenings such as HIV and Hep C and access to educational classes related to diabetes, nutrition, and pregnancy through local agencies in our area. These bags also contain hygiene products and information about Hometown Connect, Inc.

Rural counties in our state have less access to drug disposal mechanisms. Education and proper disposal options for unused medications is a must for prevention and education for our young people. Funding would support training for our Hometown Connect community health advocates and provide educational materials and drug disposal mechanisms to help remove unused narcotic medication from the home.

Our Hometown Connect Soup Kitchen will provide the perfect setting to supply our clients with a warm nutritious meal while providing health education classes and access to health resources. Hometown Connect Soup Kitchen serves two nights a week and provides on average 600 free meals to our community each week. Our goal is to partner with established community agencies to provide opportunities of education during mealtimes.

We will strive to increase community connectivity in an effort to break down social barriers, address root cause and addictive behavior patterns, and champion long term clinical research driven endpoints that will not only save lives, but improve health outcomes for patients with

addiction, and improve access for the most vulnerable populations in the rural communities of our state

Budget

Hometown Connect is a Christian Non-profit Ministry. Salaries are grant funded.

Hometown Connect operations are supported by community donations.

Harm Reduction Bags:

Narcan	\$100.00 Each
Condoms	\$5.39/ 12 pack
Fentanyl Testing Strips	\$5.00/2 pack
Bibles	\$10.00
Body Wash	\$8.00
Shampoo	\$8.00
Razor	\$10.00
Shaving Cream	\$7.00
Toothbrush	\$2.00
Toothpaste	\$3.00
Deodorant	\$5.00
Chapstick	\$1.00
Feminine products	\$10.00

Medication Disposal Pouch \$8.65/ea

Easily Destroy Controlled Substances to Meet DEA Standards for Destruction

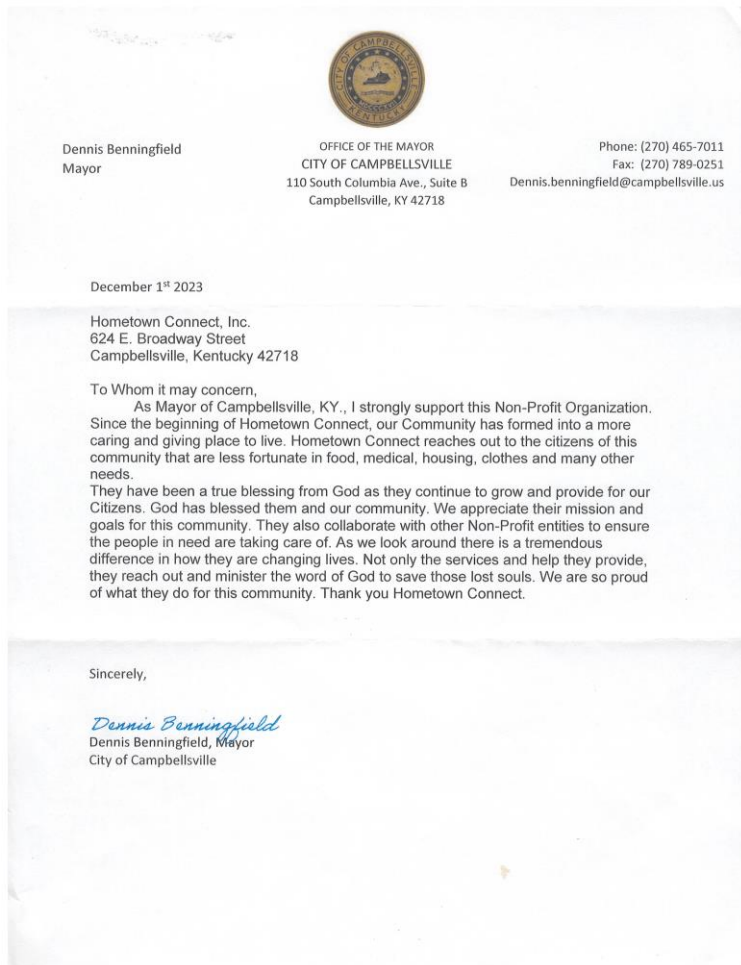
- Designed to deactivate 90 pills, 12 patches, or 354mL of liquid
- Closes the product lifecycle for pharmaceuticals
- Helps prevent misuse-related medical emergencies
- Up to a 99% success in deactivating drugs: Narcotics, Antibiotics, and Transdermal patches
- Proprietary activated carbon renders drugs ineffective
- Packaging is environmentally sound

Each Harm Reduction Bag is an investment of approximately = \$183.04

Educational Training	\$1,000
Educational Materials	\$500
Narcan training	\$150 per person

Hometown Connect Soup Kitchen Meals - \$700 per night X two nights per week = \$1,400 per week

Letters of Endorsement
For
Hometown Connect, Inc.



Barry Smith
County Judge/Executive
tjjudgeexec@taylorcounty.us



Melissa Williams
County Treasurer
treasurer@taylorcounty.us

OFFICE OF THE JUDGE/EXECUTIVE

203 North Court Street, Suite 4
Campbellsville, KY 42718
Phone: (270) 465-7729 / Fax: (270) 789-3675
www.taylorcounty.us

Magistrates:

James Jones – 1st Dist.
Timmy Newton – 2nd Dist.
Tommy Corbin – 3rd Dist.
Zuel Yarbery – 4th Dist.
Derrick Bright – 5th Dist.
Richard Phillips – 6th Dist.

November 21, 2023

In consideration of Hometown Connect, Inc. :

I am writing to express my wholehearted endorsement for Hometown Connect Inc and its mission to support philanthropic efforts in the rural counties of Kentucky. In the heart of our communities, where the spirit of togetherness thrives, the need for a nonprofit organization dedicated to fostering philanthropy is paramount.

Hometown Connect Inc. has consistently demonstrated a deep commitment to understanding and addressing the unique challenges faced by rural Kentucky counties. Their proactive approach in connecting resources with community needs has had a tangible and positive impact, creating a ripple effect of support and empowerment.

As we navigate the complexities of rural life, an organization like Hometown Connect Inc becomes a beacon of hope, bridging gaps and facilitating collaborations that uplift the entire community. Their initiatives not only address immediate needs but also lay the foundation for sustained growth and development.

In endorsing Hometown Connect Inc, I am confident in their ability to serve as a catalyst for positive change. Their passion for community welfare, coupled with a strategic and empathetic approach, positions them as a valuable asset in the landscape of rural Kentucky.

I encourage you to support and collaborate with Hometown Connect Inc, as their dedication to making a meaningful difference aligns seamlessly with the aspirations of our communities. Together, we can build a stronger, more resilient foundation for the future of rural Kentucky.

Sincerely,

A handwritten signature in blue ink, appearing to read "Barry Smith".





Application Cover Sheet

Date of Submission: December 12, 2023

Name of applicant organization: Taylor County Board of Education

Address of organization: 1209 East Broadway, Campbellsville, Ky 42718

Responsible Party: Brandy McCubbin

Contact Phone: 270-403-2000

Contact Email: brandy.mccubbin@taylor.kyschools.us

Website of organization: <https://www.taylor.kyschools.us/index.aspx>

TAYLOR COUNTY SCHOOL DISTRICT



Project Abstract: The Taylor County Board of Education in partnership with our Family Resource Center and several community partners, will deploy a program to address generational cycles of obesity and obesity related health complications. The health data on our county shows that obesity continues to rise, and as a county, our health outcomes are worse than state averages across the board. Our program *Kick Start Health!* will target student and families in preschool through 5th grade and offer increased access to physical activity and educational information that compels them to make better health choices. By creating a program that feels like a “fun club” we will generate buzz and interest in our target audience. We will engage whole family lifestyle change by making opportunities to learn and be physically active together. We will incentivize participation with awards and access to special events. At the program conclusion we will (1) have participation from at least 100 students and adults, we will have increased access to healthy lifestyle educational content. (2) Increased our program participant’s understanding of lifestyle choices and longevity and compelled them to make healthier choices. (3) Document a reduction of obese BMI in program participant who regularly attend program event during the year. We will survey participants when they enroll in the program (starting BMI collected) and at the program conclusion to evaluate success of the program. **Funding Requested: \$25,000**

Statement of Need: Where you live affects quality of life and health, and residents of Kentucky as a state, are experiencing a health crisis as it pertains to obesity, which is now considered a chronic disease, and obesity related comorbidities such as cancer, diabetes, and heart disease. Obesity in Taylor County has steadily been growing over the past years, and has peaked at 39% in 2021, according to LCHD Healthy Communities. Taylor County primary and intermediate schools, nestled in the heart of Kentucky, face significant challenges where

TAYLOR COUNTY SCHOOL DISTRICT



health and fitness are concerned. Our students and their families are fairly isolated in our small, rural community with no direct access to an interstate. Major urban/metropolitan hospitals are 90 miles away. 1 in 5 families are poverty stricken. More than 80% of our students qualify for free or reduced lunch according to 2022-2023 Kentucky Department of Education qualifying data. According to the 2022 Lake Cumberland Area Healthy Communities Assessment, and 2022 US News Healthiest Communities Report, Taylor County's population fares worse than state rankings in nearly every category.

The table below provides a snapshot of relevant community data:

Taylor County Versus State Data

Factor	State Data	County Data
Population	4,505,836%	26,023%
Percent of Pop with 4-year Degree	25.1%	19.6%
Median Per Capita Income	\$28,178	\$23,602
Grandparents Responsible for Children under 18	52.1%	58.8%
Poverty under 18	21.70%	22.70%
Cancer Incidence Rate/100k	517.8	610.9
Heart Disease Prevalence	7.0%	7.2%
Diabetes Prevalence	13%	10%
Obesity Prevalence	35%	39%
Adults with no Leisure-Time Physical Activity	33.4%	36.7%
Smoking Rate	23.9%	25.8%
Smoking during Pregnancy	16.7%	23.3%

Our Kick Start Health! Program will attempt to address the negative health trends (obesity, prevalence of diabetes, prevalence of cancer) affecting young people, especially those whose



health outcomes are being negatively affected due to poverty, low education, or low support families.

Program Description: To begin reversing these negative health trends, our family resource director, in collaboration with our extension office and local health providers, will target students and families PreK-5th grade, offering healthy nutrition and physical outreach programming for healthier futures. The program will be called Kick Start Health!

Phase one: Increase awareness and educational opportunities that garner buy-in from staff and students. Kick Start Health! will begin with a wellness portal, accessible on our district website that introduces the program and provides access to our district wellness goals, resources for implementing healthy practices at home, and videos of content created by our district PE/Health teachers and community partners. There will be announcements about upcoming community and district family fitness and wellness events. The portal and accompanying social media will be used to begin educating and grow interest and participation in our live events.

Program Component 1: After establishing awareness and interest in the program we will start recruiting participation at community events, family night events, and through digital and print channel communications. We will make opportunities available for interested families and students to sign-up to receive personalized health content and VIP invitations sent to them via Remind and email. Events include programming that focuses on getting our students and families engaged in increased opportunities for free physical activity and movement:

- Power Hour Sessions- 2x weekly- a certified instructor will hold classes in our facilities for students and families afterschool.

TAYLOR COUNTY SCHOOL DISTRICT



- Get Up and Get Moving Family Fitness Fun- Quarterly, PreK-1st, 2nd -3rd, 4-5th
7:30am-8:15am Fun all levels movement led by students and a certified instructor, offering t-shirt give aways, fresh fruit and free water bottles
- Classroom incentives (Jimmy John's party or business coupons) for teachers who commit to having brain breaks/organized exercise time for 5 minutes each day as part of the daily schedule.
- Incentives for teachers who sign a pledge promising not to utilize "losing recess" as a disciplinary action.

Program Component 2 will include incorporating opportunities to better educate our audience. We will design programming that connects healthy lifestyle choices to increased quality of life, longevity, lower levels of cancer, diabetes, and heart disease. We will partner with the local library, hospital, and extension office to host several educational programming opportunities:

- Kick Start Health! Will be a vendor in the local community health fair to build relationships with families and students and recruit them to enroll in the school based program.
- We will partner with the extension office to offer nutritionally rich recipe demonstrations at quarterly family nights and as part of our after-school program.
- We will host a Meet the Medical Professional – to speak to our Kick Start Health! Program participants in a special assembly that requires signing up for the program to attend.

Goals, Objectives, Timeline

Goals:

1. To reduce childhood obesity in our youngest Cardinal population (PreK-5)
2. To stop generational patterns of obesity and inactivity (PreK-5)

TAYLOR COUNTY SCHOOL DISTRICT



3. To create a community of young people, 100 participants minimum, who are interested in learning how they can make choices that result in living longer and healthier lives.

(PreK-5 students and family members)

Objectives:

1. To increase access to physical activity for students and their families by offering weekly planned student and family programming, quarterly family events, and incentivized classrooms from August 2024 – May 2025.
2. To increase access to education about the benefits of healthy nutrition and physical activity as a way to lengthy quality of life and reduce obesity related comorbidities by providing quarterly nutrition focused educational workshops, 1 assembly program with speaker, and attending community health events to raise awareness of the Kick Start Health! program from August 2024 – May 2025.
3. To establish and grow participation a community health program that also acts as a support network/club for students and families, PreK-5, that are interested in making healthy lifestyle choices that end generational cycles of obesity and disease.

Timeline: April 1, 2024- June 1, 2025

April 1 – Award Notification

July 1 – Funding Available

July thru August – Notify community partners of the award and organize shared responsibilities and schedule events.

August – Build out Kick Start Health! Web portal/landing page and establish social media presence. Begin publicizing the group on Remind, school announcements, district web site, and

TAYLOR COUNTY SCHOOL DISTRICT



local media outlets. Start signing up interested participants and families. Begin recording their interests and personal health goals.

September – Host 1st after school nutrition workshop and 1st Get up and Get Moving family event.

December – Host 2nd after school nutrition workshop and 2nd Get up and Get Moving family event.

January 2025 – April: Begin weekly Power Hour classes.

February: Host Meet the Medical Professional assembly for active program participants.

March: Host 3rd after school nutrition workshop and 3rd Get up and Get Moving family event.

May: Host 4th after school nutrition workshop and 4th Get up and Get Moving family event.

May: Survey program participants about their satisfaction, progress in meeting goals in the program, and interests for future programming.

May – August 2025: Continue updating program social media content with tips and videos of participants making healthy choices over the summer.

February 2025: Submit Final Report

TAYLOR COUNTY SCHOOL DISTRICT



Budget:

Item	Justification	Cost
Certified Instructor	Lead Power Hour HIIT and Drum Fitness classes for students, staff and families, biweekly. 30 sessions @50	\$1500
Fitness Drumming Kits	Drum Kits to be given away to participants who sign up and participate in at least 10 sessions 100 kits x 20 = 2000 Program Owned Drum Buckets for all participants to use=100 x\$40 Drumming Glow Sticks for participants that attend 20 sessions = 50 sets x \$18 =900	\$6,900
Get Up, Get Moving Mornings	Quarterly event broken into age categories that occurs before school starts 7:30-8:15. Free fruit, water, and program themed t-shirt to participants. Instructor: \$25x3groupsx4quarters=\$300 Fresh Fruit for 1200: \$1200x4 quarters =\$,4800 T-shirts for first 200 participants to arrivex\$7 each x 4quarters= 5,600 Water: in-kind donation	\$10,700
Kick Start Health! T-shirts	Promotional t-shirts to have on hand at community health fair events, family nights, and as awards for students who participate. 800 Shirts = \$5600	\$5,600
Healthy Meals Workshops	Collaborate with the extension office to offer family night and afterschool opportunities to learn to cook healthy delicious meals on a budget. In-Kind Donation, quarterly	In-Kind
Connecting Lifestyle to Longevity	Partner with TRH to host presentation to families and students about our nutrition and physical activity and how it connects to our likelihood of developing future health complications – and better choices to keep us on track to healthy futures. Speaker Fee: \$300	\$300
Total		\$25,000

Evaluation Plan: We will use several data points in evaluating program success that connect back to our program goals: (1) Reducing childhood obesity (2) Ending generational cycles of obesity due to lack of education and access to physical activity and (3) Creating a community of at least 100 participants engaged in healthy activities and healthy learning enrichment activities. Program participation numbers will be monitored and retained, including the frequency of participation. In addition to lifestyle choices, personal goals, and interests, each participant will be coached on how to identify their BMI. This data will be taken when participants register for

TAYLOR COUNTY SCHOOL DISTRICT



Kick Start Health! again at the program's conclusion in May 2025. The survey will also ask participants about their commitment to healthy lifestyle choices – we should expect to see growth in this area over time.

A Health-Based Project to Eliminate Vaping in our Schools via HALO Smart Sensors

Tyler Hardy/Hannah Jones
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Campbellsville Middle School Principal
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Campbellsville Independent Schools
230 West Main Street
Campbellsville KY, 42718

January 2, 2024

Project Abstract

Students using vapes in school has become a national issue that school leaders are constantly fighting for ways to fix; yet, it seems that no matter what approach is taken, the issue continues to progress. However, we have recently discovered that schools utilizing bathroom sensors to detect vaping have seen an exponential decrease in behavior referrals regarding vaping. Amidst this discovery, we also learned that the sensors being used are not cheap. Thus, in order to help deter students from vaping in our schools, Campbellsville High School and Campbellsville Middle school are seeking funding to cover the costs for installing HALO Smart Sensors in four female bathrooms and four male bathrooms. If funding is given, this would accommodate all (approximately) seven hundred students from grades six to twelve, as both campuses would be covered.

Statement of Need

As vaping has reached the forefront of our day-to-day disciplinary issues, this project would undoubtedly help mitigate the amount of referrals that take place regarding this issue. Sadly, no grade level has been exempt from students using vapes, and the ease of access to the cartridges has only increased the rate at which vapes are confiscated throughout the year. With funding, we would be able to place sensors in all student bathrooms for each campus; thus, students from all grade levels would be accommodated.

Program Description

With the help of all staff members, this program will be executed through various stages. Initially, we will inform all students that these sensors will be installed in order to maintain transparency, while also informing parents/guardians. From there, we will begin the monitoring stage once the sensors have been installed, as we believe that the introductory weeks with the sensors will see a heavy increase in the amount of referrals for vaping. Moving forward, as students learn the accuracy of the sensors, we feel that students will use the vapes less and less as the year progresses. Additionally, we also plan to continue to provide restorative approaches to students caught using vapes, as it directly impacts their health with each use. This will include collaboration with our school's Youth Service Center, community stakeholders, and parents/guardians.

Goals, Objectives, and Timeline

The ultimate goal for this project is to deter, and possibly eliminate students using vapes in our schools. With the help of the sensors, we feel that the first objective would be to establish a swift understanding that anyone using a vape in the bathroom will easily be identified. From there, we will be able to simply track the overall progress towards completely eliminating vaping over the course of the school year. All of our behavior referrals are recorded in Infinite Campus and can be easily accessed to fully analyze the program's effectiveness. Furthermore, we will be able to track this weekly, monthly, and yearly.

Budget

The true cost for the HALO Smart Sensors to be placed in a total of four bathrooms at Campbellsville High School and four bathrooms at Campbellsville Middle School is estimated to be around twenty three thousand dollars. This would cover the original purchase of the sensors, instillation, and services that accompany the sensors.

Itemized budget given to us by Motorola Solutions:

- \$1594.86 Per Sensor
- One Time Setup Fee of \$780.00
- One year subscription to all services after instillation totaled at \$2448.00
- Twelve total sensors (6 for CHS and 6 for CMS) totaled at \$19, 138.32

Evaluation

To determine overall effectiveness, our schools will be able to track the hopeful decrease in vape usage across all grade levels. The amount of behavior referrals relating to vaping should decrease significantly; thus, more time can be spent focusing on the day-to-day needs that positively impact all students. We will be able to pull data each week, as well as have a full report of the overall effectiveness of this program at the end of the year using Infinite Campus. Furthermore, we will be able to track this same trend with each new school year, as the true goal will be to completely eliminate vape usage during school.

Reference for the sensors we seek to install:

<https://halodetect.com/>

Taylor County Public Health Taxing District
 Financial Statement
 For the Fiscal Year Ending June 30, 2023

Cash on Hand at the beginning of the year: **\$603,371.34**

Receipts:

Real Property Taxes	385,694.64
Tangible Property Taxes	82,205.63
Motor Vehicle Taxes	77,723.77
Delinquent Taxes	8,591.47
Other Taxes	5,447.15
Interest Income	23,629.85
Total Receipts	583,292.51

Total Cash Available for the year: **\$1,186,663.85**

Expenditures:

Advertising & Printing	22.24
Professional Services	1,500.00
Maintenance & Repair	13,719.34
District Management	476,598.00
Materials	71.19
Supplies	100.61
Dues & Subscriptions	1,095.00
Grants and Donations	15,000.00
Other Miscellaneous	291.00
Land Improvements	341.73
Building Improvements	89.37
Furniture and Fixtures	423.67
Equipment	7,984.32
Total Expenditures	517,236.47

Cash on Hand at the end of the year: **\$ 669,427.38**

Balance Per Citizen's Bank Statement \$ 669,427.38

Difference \$ -

Taylor County Public Health Taxing District
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1102 · Money Market Account	669,427.38
Total 1100 · Cash in Bank	<u>669,427.38</u>
Total Checking/Savings	<u>669,427.38</u>
Total Current Assets	<u>669,427.38</u>
TOTAL ASSETS	<u>669,427.38</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	155,217.19
3900 · Retained Earnings	448,154.15
Net Income	66,056.04
Total Equity	<u>669,427.38</u>
TOTAL LIABILITIES & EQUITY	<u>669,427.38</u>

Taylor County Public Health Taxing District Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	385,694.64	385,065.11	629.53	100.2%
4120 · Tangible Personal Property	82,205.63	85,089.81	-2,884.18	96.6%
4130 · Motor Vehicles	77,723.77	55,379.00	22,344.77	140.3%
4140 · Delinquent Taxes	8,591.47	12,000.00	-3,408.53	71.6%
4150 · Other Taxes	5,447.15	5,500.00	-52.85	99.0%
Total 4100 · Taxes (All Categories)	559,662.66	543,033.92	16,628.74	103.1%
4900 · Interest Earned	23,629.85	2,648.59	20,981.26	892.2%
Total Income	583,292.51	545,682.51	37,610.00	106.9%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	22.24	600.00	-577.76	3.7%
7120 · Professional Services	1,500.00	1,500.00	0.00	100.0%
7130 · Maintenance and Repairs	13,719.34	25,000.00	-11,280.66	54.9%
7170 · Lake Cumberland District	476,598.00	476,598.00	0.00	100.0%
Total 7105 · Contracted Services	491,839.58	503,698.00	-11,858.42	97.6%
7180 · Materials and Supplies				
7185 · Materials	71.19			
7190 · Supplies	100.61			
Total 7180 · Materials and Supplies	171.80			
Total 7100 · Operations	492,011.38	503,698.00	-11,686.62	97.7%
7200 · Administration				
7210 · Dues and Subscriptions	1,095.00	1,500.00	-405.00	73.0%
7240 · Grants and Donations	15,000.00	0.00	15,000.00	100.0%
7260 · Other Miscellaneous	291.00	500.00	-209.00	58.2%
Total 7200 · Administration	16,386.00	2,000.00	14,386.00	819.3%
7300 · Capital Outlay				
7320 · Land Improvement	341.73			
7340 · Building Improvement	89.37	0.00	89.37	100.0%
7350 · Furniture and Fixtures	423.67	2,750.00	-2,326.33	15.4%
7360 · Equipment	7,984.32	15,500.00	-7,515.68	51.5%
Total 7300 · Capital Outlay	8,839.09	18,250.00	-9,410.91	48.4%
Total Expense	517,236.47	523,948.00	-6,711.53	98.7%
Net Income	66,056.04	21,734.51	44,321.53	303.9%

**TAYLOR COUNTY
PUBLIC HEALTH TAXING DISTRICT
Campbellsville, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2023**

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INDEPENDENT AUDITORS' REPORT

The Board of Health
Taylor County Public Health Taxing District
Campbellsville, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Taylor County Public Health Taxing District (the Taxing District), which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2023, and 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.

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 Taylor County Public Health Taxing District, as of June 30, 2023, and the revenues it received and expenditures it paid, for the year then ended, 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.

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 section of our report, 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, 2023, or changes in financial position for the year then ended.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Taxing District to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the Taxing District based on 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 meet 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 and pervasive.

Responsibilities of Management 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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Taxing District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Taxing District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023, 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 solely 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 the effectiveness of the Taxing District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Taxing District's internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
October 30, 2023

TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2023

ASSETS

Current assets

Cash \$ 669,427

Total assets \$ 669,427

LIABILITIES AND FUND BALANCE

Fund balance

Restricted \$ 669,427

Total liabilities and fund balance \$ 669,427

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

TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
REGULATORY BASIS
for the year ended June 30, 2023

Revenues	
Taxes collected	\$ 559,663
Interest earned	<u>23,630</u>
Total revenues	<u>583,293</u>
 Expenditures	
Transfers to the District Health Department	476,598
Grants and donations	15,000
Operating	13,842
Professional services	1,500
Miscellaneous	1,457
Capital outlay	<u>8,840</u>
Total expenditures	<u>517,237</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	66,056
FUND BALANCE - beginning of year	<u>603,371</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 669,427</u></u>

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

TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Taylor 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 district and 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 Taylor County Sheriff, the Taylor 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 30, 2023, 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, 2023, have not been evaluated by the Taxing District.

2. TAX LEVY

On February 2, 2022, the Taylor County Board of Health passed a resolution recording the fiscal year 2023 health tax rate at 3.25 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 Taylor County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2023.

**TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

3. CASH

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. To anticipate market changes and provide a level of security for all funds, the collateralization level shall be one hundred percent of the market value of the principal, plus accrued interest.

The Taxing District's cash deposits on June 30, 2023, were fully covered by federal depository insurance or by collateral held by the custodial bank in the Taxing District's name.

Total cash deposits	\$ 669,427
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>(1,088,225)</u>
(Over) Collateralized	<u>\$ (668,798)</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$476,598 in public health taxes, were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2023. The Taxing District also transferred \$40,639 to the Lake Cumberland District Health Department to reimburse it for expenditures paid on behalf of the Taxing District for the year ending 2023.



**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
Taylor County Public Health Taxing District
Campbellsville, 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 Taylor County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report thereon dated October 30, 2023. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

RFH

RFH, PLLC
Lexington, Kentucky
October 30, 2023

**Taylor County Public Health Taxing District Budget
Fiscal Year 2024-25**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2023	\$887,793.91	\$0.00	\$887,793.91	\$887,793.91	
Projected Remaining 2023-24 Receipts					
Projected Tax Receipts	\$106,284.08	\$0.00	\$106,284.08		
Projected Interest Earned	\$20,530.23	\$0.00	\$20,530.23		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2024 Receipts	\$126,814.32	\$0.00	\$126,814.32	\$126,814.32	
Total Funds Available	\$1,014,608.23	\$0.00	\$1,014,608.23	\$1,014,608.23	
Projected Remaining 2023-24 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$247,699.50	\$0.00	\$247,699.50		
Advertising & Printing	\$592.10	\$0.00	\$592.10		
Professional Services (Audit)	\$0.00	\$0.00	\$0.00		
Maintenance & Repair	\$15,668.03	\$0.00	\$15,668.03		
Dues & Subscriptions (KPHA & KALBOH)	\$905.00	\$0.00	\$905.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Local Initiatives	\$3,154.96	\$0.00	\$3,154.96		
Building Improvements	\$11,436.63	\$0.00	\$11,436.63		
Furniture & Fixtures	\$2,560.04	\$0.00	\$2,560.04		
Equipment	\$14,947.03	\$0.00	\$14,947.03		
Total Estimated Remaining 2024 Expenditures	\$297,463.29	\$0.00	\$297,463.29	\$297,463.29	
Estimated 2024-25 Opening Balance	\$717,144.94	\$0.00	\$717,144.94	\$717,144.94	

Proposed Budgets For Period Beginning July 1, 2024 and Ending June 30, 2025						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Breakeven Budget @	Proposed Surplus Budget @	
			\$0.0325 per \$100 of Assessed Property Value	\$0.03 per \$100 of Assessed Property Value	\$0.035 per \$100 of Assessed Property Value	
Estimated opening Balance	\$717,144.94	\$0.00	\$717,144.94	\$717,144.94	\$717,144.94	\$717,144.94
Budgeted Receipts (All Sources):						
Real Property Taxes	\$432,566.84		\$432,566.84	\$399,292.47	\$465,841.22	
Personal Property Taxes	\$94,528.46		\$94,528.46	\$87,257.04	\$101,799.88	
Motor Vehicle Taxes	\$70,782.84		\$70,782.84	\$65,338.01	\$76,227.67	
Delinquent Tax Collections	\$11,000.00		\$11,000.00	\$11,000.00	\$11,000.00	
Other Taxes	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00	
Interest Income	\$34,510.27	\$0.00	\$34,510.27	\$32,383.21	\$36,637.34	
Total Budgeted Receipts	\$648,388.41	\$0.00	\$648,388.41	\$600,270.72	\$696,506.11	
Total Funds Available	\$1,365,533.35	\$0.00	\$1,365,533.35	\$1,317,415.66	\$1,413,651.04	
Budgeted Expenditures:						
Health Center Operations to LCDHD at 2.8 cents	\$542,205.00		\$542,205.00	\$542,205.00	\$542,205.00	
Building Maintenance & Repair						
Landscape Maintenance (Fall & Spring)	\$1,000.00					
Snow Removal - parking lot & sidewalks	\$2,000.00					
Miscellaneous	\$14,000.00					
Total Building Maintenance & Repair	\$17,000.00		\$17,000.00	\$17,000.00	\$17,000.00	
Furniture & Fixtures						
Seasonal Décor	\$300.00					
Kitchen Items	\$150.00					
Office Chairs	\$1,800.00					
Folding Tables	\$300.00					
Miscellaneous	\$2,500.00					
Total Furniture & Fixtures	\$5,050.00		\$5,050.00	\$5,050.00	\$5,050.00	
Equipment						
Generator Maintenance	\$500.00					
Miscellaneous Computers and Related Equipment	\$10,000.00					
Miscellaneous	\$5,000.00					
Total Equipment	\$15,500.00		\$15,500.00	\$15,500.00	\$15,500.00	
Professional Services	\$2,500.00		\$2,500.00	\$2,500.00	\$2,500.00	
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	\$584,855.00	\$0.00	\$584,855.00	\$584,855.00	\$584,855.00	
Balance Remaining	\$780,678.35	\$0.00	\$780,678.35	\$732,560.66	\$828,796.04	
Net Surplus/Deficit Before Optional Expenses			\$63,533.41	\$15,415.72	\$111,651.11	
Optional - Expenses for Local Mini Grants:						
Diabetes Grant Support			\$5,000.00	\$5,000.00	\$5,000.00	
Hometown Connect			\$25,000.00	\$25,000.00	\$25,000.00	
Kick Start Health - Taylor County School District			\$25,000.00	\$25,000.00	\$25,000.00	
Eliminate Vaping in Schools - Campbellsville Schools			\$22,366.32	\$22,366.32	\$22,366.32	
Optional - Expenses for Building:						
Painting 16 Rooms and Removing Wallpaper			\$45,000.00	\$45,000.00	\$45,000.00	
Total Budgeted Expenditures Including Optional Expenses			\$707,221.32	\$707,221.32	\$707,221.32	
Balance Remaining Including Optional Expenses			\$658,312.03	\$610,194.34	\$706,429.72	
Net Surplus/Deficit Including Optional Expenses			(\$58,832.91)	(\$106,950.60)	(\$10,715.21)	

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 4.625% for the Money Market Acct.

PROPOSAL

Date 1/25/2024

Customer Taylor/Adair Health Dept
Address: 1880 N Bypass Rd
Campbellsville, KY 42718

Phone: 270469602 Brian Burris
270250805 Shannon Matthews

Your number (270)405-4642
Your Address 429 Davis Rd
Your City Campbellsville, KY 42718
Your Email jeremyodelledwards88@gmail.com
Your URL <https://www.facebook.com/profile.php?id=100085004922568>

Base proposal as per attached scope of work: \$43,020.00

TERMS AND CONDITIONS:

A deposit of 20%the contract amount signifies authorization to proceed with the painting work as outlined on the scope of work. The deposit amount is due upon signing this proposal with the balance upon substantial completion as follows:

Deposit amount due to schedule project:	<u>\$8,604.00</u>
Balance due upon substantial completion:	<u>\$34,416.00</u>

DISCLOSURE: State law requires us to inform you of contract liens. Any supplier or subcontractor may lien your real property if general contractor or customer fail to pay for goods or services delivered or installed at the work location. Some suppliers automatically send letters of notification similar to this notice. At your request, we will provide original lien release documents from anyone who provides said materials or service. Please call if you have any questions regarding liens.

AGREEMENT:

Edwards Painting LLC Proposes to do the painting work as per the attached scope of work and guarantees all work will be done in a professional manner complete with a (x) year warranty.

Contractor Signature	Print	1/25/2024	Date
----------------------	-------	-----------	------

ACCEPTANCE:

Signature below signifies acceptance of the contract amount and authorizes painting work to proceed as outlined in the painting scope. The customer signature also signifies guaranteed payment of the contract amount as outlined above.

_____	_____	_____
Customer Signature	Print	Date

Interior Painting Scope of Work

Customer

Painting work included in the base proposal includes labor and material for the following items and number of coats as specified below:

Conference Room

Bathroom 1	Painting, primer plus 2 coats of wall paint on walls.
Bathroom 2	Leave trim, chair rails, window and door frames, and doors
Bathroom hall	Any necessary wall prep and/or post cleanup, including wallpaper removal
Hallway	Repair of minor wall damage found after wallpaper removal.
Exam room a	Will discuss and document before any repairs are made.
Exam Room b	Leaving any fire proof or safety glass and doors unpainted and unblocked
Exam Room C	Purchase and delivery of paint and any necessary materials and supplies
Staff bathroom	
Exam Room D	
Exam Room E	
Patient Bathroom	
Lab	
Work up room	
Bathroom	
Staff bathroom	
Storage Room	
Waiting room	
Extra half walls	

SPECIFIC EXCLUSIONS:

The following items are not included in the base proposal:

- All cabinets, shelves and poles
- All electrical and mechanical fixtures
- All floor surfaces
- All exterior surfaces
- All other surfaces not specifically mentioned above
- Any fireproof surfaces or otherwise specified safety features

CLARIFICATIONS:

Complete clean up will be observed at the end of each working day.

We understand the customer will be responsible for removing and replacing all wall hangings.
The painting contractor will not be responsible for damage done to valuables left in the work area.

For the safety of your pets and to assist in retaining top quality, all pets are to be removed from the work area during the painting work.

We request the customer and family refrain from entering the work area both while work is being done and between shifts. This precaution will prevent the possibility of tracking paint in areas where work is not being done.

NOTES: - Edwards Painting LLC is not responsible for latent damage or damage caused by others after surfaces are properly painted. All added work from damage to be billed separately.

Edwards Painting LLC is a member of the Painting and Decorating Contractors of America. - All work to be completed in a workmanlike manner according to standard practices. - Work procedures as per standards of PDCA (Painting and Decorating Contractors of America) P1-92, P2-92, P3-93, P4-94, P5-94, P7-98, and P6-99. - The Painting contractor will produce a "properly painted surface". A "properly painted surface" is one that is uniform in color and sheen. It is one that is free of foreign material, lumps, skins, sags, holidays, misses, strike through, or insufficient coverage. It is a surface that is free of drips, spatters, spills, or over-spray, which the contractors' workforce causes. Compliance to meeting the criteria of a "properly painted surface" shall be determined when viewed without magnification at a distance of five feet or more, under normal lighting conditions, and from a normal viewing position.

Change Orders - This is only a proposal, and your acceptance is subject to our approval in order to make this contract binding. - Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. Workers are instructed not to undertake additional work without authorization. - It is essential that the work area be available to us, free from other trades. As a result of trade interference, Edwards Painting LLC may leave the job, and additional charges may be incurred. - Due to concealed conditions of existing wall coverings, it is impossible to estimate the labor of removal and preparation necessary to achieve a properly painted or wallpapered surface. Under normal conditions, wall covering can be removed properly without damage to the surface; however, sometimes the substrate has not been sealed properly, or other hidden conditions may exist. Due to these factors, all wallpaper removal will be billed separately for cost of labor and materials.

Any and all change in colors or sheen will be considered an extra. Extras will be billed "Time & Material". Time rate is \$50.00 per hour and material mark up is 0% of our cost.

Insurance - Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by worker's compensation and liability insurance. - Please contact our office for copy of Certificate of Insurance.

- If paint failure appears, due to application or quality of materials, we will supply labor and materials to correct the condition without cost. We will not however, assume any costs resulting from work by other contractors. - This warranty is in lieu of all other warranties expressed or implied. Our responsibility is limited to correcting the condition as indicated above. - Warranty does not cover color fading due to sunlight. - This warranty excludes, and in no way will Edwards Painting LLC be responsible for consequential or incidental damages caused by accident or abuse, temperature changes, settlement, or moisture; cracks caused by expansion and/or contraction. Cracks will be properly prepared as indicated at time of job, but will not be covered under this warranty.

We understand the customer will be responsible for removing and replacing all wall hangings.
If you have any questions or require adjustments to be made to this scope of work, please contact our office.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Taylor County Public Health Taxing District**

From 2023 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	1,368,255,608	1,368,255,608		
G - Tangible Personal	121,319,240		121,319,240	
H - PS Real Estate - Effective	32,770,606	32,770,606		
I - PS Tangible - Effective	123,061,744		123,061,744	
J - Distilled Spirits	0			
M - Motor Vehicles	229,256,161			229,256,161
N - Watercraft	11,683,467		11,683,467	
Aircraft	373,384		373,384	
Watercraft (Non-Commercial)	3,226,775		3,226,775	
Inventory in Transit	46,500,432		46,500,432	
Total	1,936,447,417	1,401,026,214	306,165,042	229,256,161
Tax Base (Total Divided by 100)	19,364,474	14,010,262	3,061,650	2,292,562
Tax Rate		\$ 0.0325	\$ 0.0325	\$ 0.0325
Total Projected Tax (Tax Base * Tax Rate)	629,345	455,334	99,504	74,508
Required Support @ .028	542,205	392,287	85,726	64,192
Tax Support for Land, Building & Equipment	87,140	63,046	13,777	10,317
Tax Projections @ 95% Collection Rate				
Real Property Projections	432,567			
Tangible Personal Property Projections	94,528			
Motor Vehicle Projections	70,783			
Total	597,878			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Taylor County Public Health Taxing District**

From 2023 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	1,368,255,608	1,368,255,608		
G - Tangible Personal	121,319,240		121,319,240	
H - PS Real Estate - Effective	32,770,606	32,770,606		
I - PS Tangible - Effective	123,061,744		123,061,744	
J - Distilled Spirits	0			
M - Motor Vehicles	229,256,161			229,256,161
N - Watercraft	11,683,467		11,683,467	
Aircraft	373,384		373,384	
Watercraft (Non-Commercial)	3,226,775		3,226,775	
Inventory in Transit	46,500,432		46,500,432	
Total	1,936,447,417	1,401,026,214	306,165,042	229,256,161
Tax Base (Total Divided by 100)	19,364,474	14,010,262	3,061,650	2,292,562
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	580,934	420,308	91,850	68,777
Required Support @ .028	542,205	392,287	85,726	64,192
Tax Support for Land, Building & Equipment	38,729	28,021	6,123	4,585
Tax Projections @ 95% Collection Rate				
Real Property Projections	399,292			
Tangible Personal Property Projections	87,257			
Motor Vehicle Projections	65,338			
Total	551,888			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Taylor County Public Health Taxing District**

From 2023 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	1,368,255,608	1,368,255,608		
G - Tangible Personal	121,319,240		121,319,240	
H - PS Real Estate - Effective	32,770,606	32,770,606		
I - PS Tangible - Effective	123,061,744		123,061,744	
J - Distilled Spirits	0			
M - Motor Vehicles	229,256,161			229,256,161
N - Watercraft	11,683,467		11,683,467	
Aircraft	373,384		373,384	
Watercraft (Non-Commercial)	3,226,775		3,226,775	
Inventory in Transit	46,500,432		46,500,432	
Total	1,936,447,417	1,401,026,214	306,165,042	229,256,161
Tax Base (Total Divided by 100)	19,364,474	14,010,262	3,061,650	2,292,562
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	677,757	490,359	107,158	80,240
Required Support @ .028	542,205	392,287	85,726	64,192
Tax Support for Land, Building & Equipment	135,551	98,072	21,432	16,048
Tax Projections @ 95% Collection Rate				
Real Property Projections	465,841			
Tangible Personal Property Projections	101,800			
Motor Vehicle Projections	76,228			
Total	643,869			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS


A 2022 Assessment of Adjusted Property At Full Rates			1,534,466,304						
Net Change in	2023	137,324,373							
B 2023 Homestead Exemptions	2022	120,537,840	16,786,533						
C 2022 Adjusted Tax Base			1,517,679,771						
D 2023 Net Assessment Growth			127,727,427						
E 2023 Total Valuation of Adjusted Property at Full Rates			1,645,407,198						
	Property Subject to Taxation 2022	Net Assessment Growth	Property Subject to Taxation 2023						
F Real Estate	\$1,264,435,879	120,606,262	\$1,368,255,608						
G Tangible Personalty	109,066,420	12,252,820	121,319,240						
H P.S. Co-Real Estate-Effective	38,045,488	(5,274,882)	32,770,606 *						
P.S. Co.-Real Estate-100%	38,045,488	(5,274,882)	32,770,606 *						
I P.S. Co.-Tang.-Effective	122,918,517	143,227	123,061,744 *						
P.S. Co.-Tang.-100%	129,361,530	1,278,952	130,640,482 *						
J Distilled Spirits	-	-	-						
K Electric Plant Board	-	-	-						
L Insurance Shares	-	-	-						
M Motor Vehicles - Includes Public Service Motor Vehicles	202,808,162		229,256,161						
N Watercraft	10,085,443		11,683,467						
Net New Property: PVA Real Estate			18,007,028						
P. S. Co. Real Estate-Effective			(5,274,882) *						
Unmined Coal			-						
Tobacco in Storage			-						
Other Agricultural Products			22,670						
<div style="border: 1px solid black; padding: 5px;"> <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Aircraft(Recreational & Non-Commercial)</td> <td style="text-align: right;">373,384</td> </tr> <tr> <td>Watercraft(Non-Commercial)</td> <td style="text-align: right;">3,226,775</td> </tr> <tr> <td>Inventory in transit</td> <td style="text-align: right;">46,500,432</td> </tr> </table> </div>				Aircraft(Recreational & Non-Commercial)	373,384	Watercraft(Non-Commercial)	3,226,775	Inventory in transit	46,500,432
Aircraft(Recreational & Non-Commercial)	373,384								
Watercraft(Non-Commercial)	3,226,775								
Inventory in transit	46,500,432								
2022 R. E. Exonerations & Refunds			2,320,984						
2022 Tangible Exonerations & Refunds			250 +						

* 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 TAYLOR County as made by the Office of Property Valuation for 2023, 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

7/19/23



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	2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47		100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 234,458.28	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ 13,040.50	\$ 222,359.74	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 241,960.92	8%	100%	0%				
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 217,802.07	-11%	92%	8%				
		2023	\$ 280,143.34	\$ 260,254.69	\$ 19,888.65	\$ 237,690.72	8%	100%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50	97%
		μ	\$ 238,093.87	\$ 237,126.23	\$ 967.64	\$ 233,070.11							
Casey	\$0.035	2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90		100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	14%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38	10%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 928,127.08	13%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 625,609.65	-48%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 310,535.13	-101%	50%	50%				
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 385,513.24	19%	100%	0%				
		2023	\$ 281,925.16	\$ 226,948.11	\$ 54,977.05	\$ 440,490.29	12%	100%	0%	4,579	\$ 984,485.00	\$ 98,448.50	447%
		μ	\$ 285,880.88	\$ 291,592.08	\$ (5,711.20)	\$ 601,920.37							
Clinton	\$0.035	2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36		100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	8%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37	-1%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 289,462.01	4%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 302,206.54	4%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 329,523.95	8%	100%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 369,621.41	11%	100%	0%				
		2023	\$ 192,716.93	\$ 171,859.40	\$ 20,857.53	\$ 390,478.94	5%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	339%
		μ	\$ 179,532.11	\$ 159,601.15	\$ 19,930.96	\$ 303,312.17							
Cumberland	\$0.035	2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52		100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	2%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	-15%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95	-5%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,308.59	12%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,609.06	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,060.32	15%	100%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 183,303.96	12%	100%	0%				
		2023	\$ 163,779.22	\$ 133,966.53	\$ 29,812.69	\$ 213,116.65	14%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	154%
		μ	\$ 134,252.14	\$ 123,939.99	\$ 10,312.14	\$ 151,117.27							
Green	\$0.034	2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51		100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	12%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95	6%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 234,496.76	9%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 206,837.11	-13%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 240,037.38	14%	100%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 261,655.87	8%	100%	0%				
		2023	\$ 193,735.49	\$ 192,979.54	\$ 755.95	\$ 262,411.82	0%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	182%
		μ	\$ 165,742.21	\$ 152,938.59	\$ 12,803.62	\$ 219,514.76							

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	\$.0040	2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27		100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 493,518.46	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 526,633.70	6%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 547,676.98	4%	100%	0%				
		2022	\$ 244,150.68	\$ 192,261.05	\$ 51,889.63	\$ 599,566.61	9%	100%	0%				
		2023	\$ 254,205.14	\$ 223,531.89	\$ 30,673.25	\$ 630,239.86	5%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	204%
		μ		\$ 218,423.53	\$ 187,571.49	\$ 30,852.04	\$ 501,197.58						
Pulaski	\$.0030	2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26		100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 725,992.89	-5%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 721,718.74	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 786,405.13	8%	100%	0%				
		2022	\$ 1,498,347.68	\$ 1,375,812.62	\$ 122,535.06	\$ 908,940.19	13%	100%	0%				
		2023	\$ 1,604,328.07	\$ 1,486,808.99	\$ 117,519.08	\$ 1,026,459.27	11%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	214%
		μ		\$ 1,327,805.64	\$ 1,276,842.06	\$ 50,963.58	\$ 765,187.94						
Russell	\$.0045	2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43		98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 433,057.79	7%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 449,219.04	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 491,019.43	9%	100%	0%				
		2022	\$ 582,066.30	\$ 536,018.47	\$ 46,047.83	\$ 537,067.26	9%	100%	0%				
		2023	\$ 623,505.81	\$ 573,870.08	\$ 49,635.73	\$ 586,702.99	8%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	169%
		μ		\$ 525,957.73	\$ 505,537.57	\$ 20,420.16	\$ 453,122.39						
Taylor	\$.00325	2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86		87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 419,240.19	14%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 427,927.28	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 503,690.04	15%	100%	0%				
		2022	\$ 574,632.57	\$ 474,951.27	\$ 99,681.30	\$ 603,371.34	17%	100%	0%				
		2023	\$ 583,292.51	\$ 517,236.47	\$ 66,056.04	\$ 669,427.38	10%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	253%
		μ		\$ 510,036.19	\$ 473,511.36	\$ 36,524.83	\$ 431,963.81						
Wayne	.035 Real Personal .03 Motor	2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37		92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 120,530.64	10%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 145,665.71	17%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 196,981.95	26%	100%	0%				
		2022	\$ 336,652.00	\$ 296,895.17	\$ 39,756.83	\$ 236,738.78	17%	100%	0%				
		2023	\$ 357,265.35	\$ 325,819.24	\$ 31,446.11	\$ 268,184.89	12%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	110%
		μ		\$ 296,455.72	\$ 280,252.41	\$ 16,203.31	\$ 152,840.04						