

Russell County Local Board of Health Meeting  
Monday, February 22, 2022  
12:00 PM CST- via ZOOM

**AGENDA**

Call to order by Chairman

Introduction of New Director – Amy Tomlinson

Minutes of the last meeting

Health Education-Shirley Roberson & Tracy Aaron

- Updates on Community Health Assessment (CHA) & Community Health Improvement Project (CHIP)

Diabetes Report

**Old Business**

**New Business**

Set tax rate

Approve budget

Board members that term expire 12/2022:

- Karen Dalton, Terri Lee, C. Leslie Wade, Don Cooper, Connie Blankenship

Local members to serve on the district board

Review of 2021 Financials

Review of 2021 Audit

Comments from the New Director

Election of Officers

**Meeting Adjourned**



## Russell County Health Department

211 Fruit of The Loom Drive • PO Box 378  
Jamestown, Kentucky 42629  
Phone: 270-343-2181 • Fax: 270-343-2183

[www.lcdhd.org](http://www.lcdhd.org)

### RUSSELL COUNTY BOARD OF HEALTH

#### Meeting Minutes

February 8, 2021

The Annual meeting of the Russell County Board of Health was called to order by the chairman, Hon. Gary Robertson, at 12:01 PM on Monday, February 8, 2021, Via Zoom; Shawn Crabtree, secretary, was present.

#### MEMBERS PRESENT

Gary Robertson, Chairman/County Judge Executive  
Richard Miles, M.D.  
H. James Popplewell, D.M.D  
Don Cooper, Lay Member, Vice-Chair  
Connie Blankenship  
Sherie Loy-Helm, RPh  
Mickey Garner, Fiscal Court Representative  
Karen Dalton, RN, Treasurer  
Holly Von Gruenigen, DO  
Terri Lee, O.D.  
Stephanie Jones, M.D.  
Shawn D. Crabtree, Secretary

#### MEMBERS ABSENT

C Leslie Wade, DVM

#### OTHERS PRESENT

Ronald Cimala, Administrator of Financial Services, LCDHD  
Jane Gosser, Office Manager, Russell County Health Department  
Bridgett Kean, Nursing Supervisor, Russell County Health Department  
Shirley Roberson, Community Health Educator III, Russell County Health Department



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### **Russell County Board of Health Minutes February 8, 2021-Page 2**

#### **WELCOME**

Board Chairman, Gary Robertson, welcomed all board members and health department staff. A quorum was present.

#### **APPROVAL OF MINUTES**

A copy of the minutes from last year's board minutes was emailed to each board member prior to the meeting for review. The minutes were approved without any additions or corrections with the motion to accept made by Mickey Garner and seconded by Dr. Miles. All agreed.

#### **OLD BUSINESS**

##### COVID-19

Mr. Crabtree discussed the ongoing COVID-19 response and vaccination clinics. All health departments in the district are still busy with reporting and contact tracing. Clinics are starting to receive vaccine and are scheduling vaccine clinics within 72 hours of receipt of vaccine.

#### **NEW BUSINESS**

##### POLICY AND PROMOTION

Health Policy and Promotion shared yearly updates on CHA (Community Health Assessment) and CHIP (Community Health Improvement Plan) for Russell County along with recent data concerning the county. Also, continuous promotion of the Health and Wellness Coalition through community partnership was discuss with emphasis on success of improvement of health issues along with those that would be addressed in the future.



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### APPOINTEES TO DISTRICT BOARD

Dr. Susanne Watkins and Dr. Richard Miles currently serve on the District Board. Both agreed to continue on the District Board. Stephanie Jones nominated both Dr. Watkins and Dr. Miles to continue their service. Mickey Garner seconded the motion. All agreed.

### 2020-2022 BOARD MEMBERS

Six of the current board members have terms expiring December 31, 2021. They are: Richard Miles, Holly Von Grunigen, Mickey Garner, Sherie Helm, Stephanie Jones, and H. James Popplewell. Mr. Crabtree stated that the state was currently allowing the Health Boards to email member forms that are expiring directly to the state for approval. All expiring members agreed to continue their board terms an additional two years. Motion to approve members made by Mr. Cooper, Seconded by Dr. Lee. All Agreed.

### BUDGET

Line items requested in the new budget included: paying KALBOH and KPHA fees, \$850 and Landscaping maintenance and snow removal, \$3500; HVAC units suspected to be replaced this year, \$20,000; Parking lot lighting (employee area) replaced with LED, \$5000; Plumbing of drain under ice maker, \$2500; Tiling of kitchen floor due to drain flooding, \$2500; replacement office chairs, \$6000; Nurse/Clerk Manager Document Scanners, \$800; Clerk Headsets, \$600.

Mr. Crabtree explained the remainder of the budget in detail so that all board members were aware of the day-to-day operations of the local health department.

Mr. Crabtree then presented the budget with three proposed versions. The only differences in the budget versions being comparison scenarios of tax rates and revenue. The current rate of 4.5 cents will have the taxing district close out at an approximate \$38,983.71 deficit. For a break even budget, the tax rate would need to increase to 4.7 cents and if increased to 4.8 cents, the taxing district would close at an approximate \$20,862.11 gain. The maturity date of the building note is 10/19/2030. Motion to approve the current budget made by Mr. Garner and seconded by Dr. Jones. All agreed.

### TAX RATE

Judge Robertson stated he would recommend keeping the current tax rate of 4.5 cents, or to accept the compensating tax rate, whichever applied to us. Dr. Miles made a motion to accept, seconded by Mr. Cooper. All agreed.



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### AUDIT

Mr. Crabtree reported Ray, Foley Hensley & Company, PLLC conducted the annual audit of the Russell County Taxing District. Based on the information obtained by the auditing firm, the Russell County Public Health Taxing District had a clean audit. A copy of the final summation was given to each board member. Motion to accept audit report made by Mr. Cooper, seconded by Dr. Lee. All agreed.

### EXECUTIVE DIRECTOR'S COMMENTS

Mr. Crabtree discussed declining case rates and contact tracing. He also discussed vaccine allotment and distribution for the counties in the Lake Cumberland District and the Vaccine phases. He described the clinic scheduling and the options to obtain an appointment as well as what phase we were currently vaccinating and how far we had advanced in to phase 1B.

### ELECTION OF OFFICERS

Current officers are as follows: Chair – Judge Gary Robertson, Vice Chair – Don Cooper, Treasurer – Karen Dalton, RN, Secretary – Shawn D. Crabtree.

All officers agreed to continue in their elected positions for the next fiscal year. Motion to keep all officers in place made by Dr. Miles and seconded by Mr. Garner. All agreed.

Judge Robertson declared the meeting adjourned at 12:58 PM upon the motion by Mr. Garner and seconded by Dr. Jones. All agreed. Meeting adjourned.

Hon. Gary D. Robertson, Chairman

Digitally signed by  
Shawn D. Crabtree  
Date: 2021-03-23  
14:55:09

Shawn D. Crabtree, Secretary

# RUSSELL COUNTY



## POPULATION<sup>1</sup>

**17,991**

District: 206,583  
KY: 4,505,836



## MEDIAN HOUSEHOLD INCOME<sup>1</sup>

**\$38,390**

District: \$36,220  
KY: \$50,589



## UNEMPLOYMENT<sup>2</sup>

**3.4%**

District: 2.9%  
KY: 4.1%



## CHILDREN W/ SINGLE PARENT<sup>3</sup>

**26%**

District: 25%  
KY: 26%



## GRANDPARENTS RESPONSIBLE FOR GRANDCHILDREN<sup>3</sup>

**70.4%**

District: 58.8%  
KY: 52.1%



## POVERTY ALL PEOPLE<sup>3</sup>

**23.2%**

District: 23.2%  
KY: 16.3%

Sources: <sup>1</sup>US Census Bureau Quick Facts July 2021; <sup>2</sup>US Department for Labor November 2021 Preliminary; <sup>3</sup>US Census Bureau, American Community Survey 2015-2019

# RUSSELL COUNTY

The Russell County Health & Wellness Coalition completed the Mobilizing for Action through Partnerships and Planning (MAPP), a community driven strategic planning tool in Spring 2018.

## Russell County Health & Wellness Coalition Vision Statement:

Russell County is a united community focusing on spiritual, emotional, mental, physical and economic health that empowers personal responsibility with the support of local partners and resources to make it a safe place to live, work, and play.



**PRIORITY HEALTH ISSUES:**

1

2

3

4

- 1 Chronic Disease
- 2 Tobacco
- 3 Cancer
- 4 Obesity



### ADULT OBESITY

**35%**

District: 37%  
KY: 35%



### ADULT SMOKING

**27%**

District: 27.8%  
KY: 24%



### DIABETES PREVALENCE

**15%**

District: 14%  
KY: 13%



### DRUG OVERDOSE DEATHS

**34**

District: 26  
KY: 32



### EXCESSIVE DRINKING

**14%**

District: 15%  
KY: 17%



### TEEN BIRTH RATE

**50**

District: 45  
KY: 31

Sources: County Health Rankings 2021

| Lake Cumberland District Health Department        |         |           |         |           |
|---|---------|-----------|---------|-----------|
| Indicator   | 2011    |           | 2021    |           |
|   | Russell | Kentucky  | Russell | Kentucky  |
| Population <sup>1</sup>                           | 17,377  | 4,314,113 | 17,991  | 4,467,673 |
| % below 18 years of age <sup>1</sup>              | 22.1    | 23.6      | 22.7    | 22.4      |
| % 65 and older <sup>1</sup>                       | 17.1    | 13.2      | 20.2    | 16.8      |
| % Non-Hispanic Black <sup>1</sup>                 | 0.9     | 7.5       | 0.9     | 8.5       |
| %Hispanic <sup>1</sup>                            | 1.7     | 2.6       | 4       | 3.9       |
| % Non-Hispanic White <sup>1</sup>                 | n/a     | n/a       | 93.2    | 84.1      |
| % not proficient in English <sup>2</sup>          | 0.5     | 1.9       | 1.0     | 1.0       |
| <b>Health Outcomes</b>                            |         |           |         |           |
| <b>Length of Life</b>                             |         |           |         |           |
| Premature death <sup>2</sup>                      | 8,292   | 8,859     | 11,100  | 9,500     |
| <b>Quality of Life</b>                            |         |           |         |           |
| Poor or fair health <sup>2</sup>                  | 24%     | 22%       | 28%     | 22%       |
| Poor physical health days <sup>2</sup>            | 5       | 4.7       | 6       | 4.6       |
| Poor mental health days <sup>2</sup>              | 4.90    | 4.30      | 5.70    | 5.00      |
| Low birthweight <sup>2</sup>                      | 8%      | 9%        | 9%      | 9%        |
| <b>Health Factors</b>                             |         |           |         |           |
| <b>Health Behaviors</b>                           |         |           |         |           |
| Adult smoking <sup>2</sup>                        | 28%     | 28%       | 27%     | 24%       |
| Adult obesity <sup>2</sup>                        | 32%     | 31%       | 35%     | 35%       |
| Food environment index <sup>2</sup>               | n/a     | n/a       | 7.40    | 6.90      |
| Physical inactivity <sup>2</sup>                  | n/a     | n/a       | 38%     | 29%       |
| Access to exercise opportunities <sup>2</sup>     | n/a     | n/a       | 84%     | 71%       |
| Excessive drinking <sup>2</sup>                   | 7%      | 11%       | 14%     | 17%       |
| Alcohol-impaired driving deaths <sup>2</sup>      | n/a     | n/a       | 31%     | 25%       |
| Sexually transmitted infections <sup>2</sup>      | 110.00  | 287.00    | 376.90  | 436.40    |
| Teen birth rate <sup>2</sup>                      | 68      | 52        | 50.0    | 31.0      |
| <b>Clinical Care</b>                              |         |           |         |           |
| Uninsured <sup>2</sup>                            | 20%     | 19%       | 8%      | 7%        |
| Primary care physicians <sup>2</sup>              | 1,571:1 | 1232:1    | 2,970:1 | 1,540:1   |
| Dentists <sup>2</sup>                             | n/a     | n/a       | 2,990:1 | 1,490:1   |
| Mental health providers <sup>2</sup>              | n/a     | n/a       | 690:1   | 420:1     |
| Diabetic monitoring <sup>2</sup>                  | 79%     | 82%       | n/a     | n/a       |
| Mammography screening <sup>2</sup>                | 60%     | 62%       | 39%     | 40%       |
| Flu vaccinations <sup>2</sup>                     | n/a     | n/a       | 32%     | 46%       |
| <b>Social &amp; Economic Factors</b>              |         |           |         |           |
| High school graduation <sup>2,3</sup>             | 96%     | 84%       | 97%     | 91%       |
| Some college <sup>2</sup>                         | 48%     | 53.8%     | 51%     | 62%       |
| Unemployment <sup>2,4</sup>                       | 12.3%   | 10.8%     | 3.4%    | 4.1%      |
| Children in poverty <sup>2</sup>                  | 33%     | 23%       | 32.0%   | 21%       |
| Income inequality <sup>2</sup>                    | n/a     | n/a       | 5.0     | 5.0       |
| Children in single-parent households <sup>2</sup> | 33%     | 32%       | 26%     | 26%       |
| <b>Physical Environment</b>                       |         |           |         |           |
| Air pollution - particulate matter <sup>2</sup>   | 0.0     | 2.0       | 8.7     | 8.7       |
| Drinking water violations <sup>2</sup>            | n/a     | n/a       | No      | n/a       |
| Severe housing problems <sup>2</sup>              | n/a     | n/a       | 14%     | 14%       |
| Driving alone to work <sup>2</sup>                | n/a     | n/a       | 87%     | 82%       |
| Long commute - driving alone <sup>2</sup>         | n/a     | n/a       | 25%     | 31%       |

<sup>1</sup>US Census Bureau Quick Facts 2017; <sup>2</sup>County Health Rankings 2011, 2021; <sup>3</sup>KY Dept. of Education Report Cards 2020-2021; <sup>4</sup>US Dept. for Labor 2021

## 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.

10/26/2021

Data for 2021 Diabetes Education Program Plan

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

| Russell County Public Health Taxing District Budget                         |                       |               |  |   |   |
|---|-----------------------|---------------|--|---|---|
| Fiscal Year 2022-23   |                       |               |  |   |   |
| Opening Balance Calculation   |                       |               |  |   |   |
|   | Operating Fund        | Capital Fund  | Total  |   |   |
| Balance as of December 31, 2021   | \$664,298.62          | \$0.00        | \$664,298.62                                       | \$664,298.62  |   |
| Projected Remaining 2021-22 Receipts  |                       |               |  |   |   |
| Projected Tax Receipts  | \$116,609.29          | \$0.00        | \$116,609.29                                       |   |   |
| Projected Interest Earned   | \$166.07              | \$0.00        | \$166.07   |   |   |
| Projected Other Receipts  | \$0.00                | \$0.00        | \$0.00   |   |   |
| Total Estimated Remaining 2022 Receipts                                     | \$116,775.37          | \$0.00        | \$116,775.37                                       | \$116,775.37  |   |
| Total Funds Available   | \$781,073.99          | \$0.00        | \$781,073.99                                       | \$781,073.99  |   |
| Projected Remaining 2021-22 Expenditures                                    |                       |               |  |   |   |
| LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents                  | \$176,299.50          | \$0.00        | \$176,299.50                                       |   |   |
| Advertising & Printing  | \$268.00              | \$0.00        | \$268.00   |   |   |
| Professional Services (Audit)   | \$1,500.00            | \$0.00        | \$1,500.00   |   |   |
| Maintenance & Repair  | \$43,898.01           | \$0.00        | \$43,898.01  |   |   |
| Dues & Subscriptions (KPHA & KALBOH)  | \$965.00              | \$0.00        | \$965.00   |   |   |
| Board Expense & Other Miscellaneous   | \$428.00              | \$0.00        | \$428.00   |   |   |
| Furniture & Fixtures  | \$11,874.03           | \$0.00        | \$11,874.03  |   |   |
| Equipment   | \$14,900.00           | \$0.00        | \$14,900.00  |   |   |
| Debt Service  | \$78,886.38           | \$0.00        | \$78,886.38  |   |   |
| Total Estimated Remaining 2022 Expenditures                                 | \$329,018.92          | \$0.00        | \$329,018.92                                       | \$329,018.92  |   |
| <b>Estimated 2022-23 Opening Balance</b>                                    |                       |               |  | <b>\$452,055.07</b>                                 |   |
| Proposed Budgets For Period Beginning July 1, 2022 and Ending June 30, 2023 |                       |               |  |   |   |
|   | Operating Fund        | Capital Fund  | Proposed Budget @<br>Current Rate of               | Proposed Break<br>Even Budget @                     | Proposed Surplus<br>Budget @                      |
|   |                       |               | \$0.045 per \$100 of<br>Assessed Property<br>Value | \$0.0487 per \$100 of<br>Assessed Property<br>Value | \$0.05 per \$100 of<br>Assessed Property<br>Value |
| <b>Estimated Opening Balance*</b>   | \$452,055.07          | \$0.00        | \$452,055.07                                       | \$452,055.07  | \$452,055.07                                      |
| <b>Budgeted Receipts (All Sources):</b>                                     |                       |               |  |   |   |
| Real Property Taxes   | \$412,924.81          |               | \$412,924.81                                       | \$446,876.40  | \$458,805.34                                      |
| Personal Property Taxes   | \$100,232.44          |               | \$100,232.44                                       | \$108,473.78  | \$111,369.38                                      |
| Motor Vehicle Taxes   | \$51,180.57           |               | \$51,180.57  | \$55,388.75   | \$56,867.30                                       |
| Delinquent Tax Collections  | \$8,944.20            |               | \$8,944.20   | \$8,944.20  | \$8,944.20  |
| Other Taxes (Telecommunication)   | \$633.08              |               | \$633.08   | \$633.08  | \$633.08  |
| Interest Income   | \$281.52              |               | \$281.52   | \$304.72  | \$312.87  |
| <b>Total Budgeted Receipts</b>  | <b>\$574,196.62</b>   | <b>\$0.00</b> | <b>\$574,196.62</b>                                | <b>\$620,620.93</b>                                 | <b>\$636,932.18</b>                               |
| <b>Total Funds Available</b>  | <b>\$1,026,251.69</b> | <b>\$0.00</b> | <b>\$1,026,251.69</b>                              | <b>\$1,072,676.00</b>                               | <b>\$1,088,987.24</b>                             |
| <b>Budgeted Expenditures:</b>   |                       |               |  |   |   |
| Health Center Operations to LCDHD at 2.8 cents                              | \$369,625.00          |               | \$369,625.00                                       | \$369,625.00  | \$369,625.00                                      |
| Building Maintenance & Repair   |                       |               |  |   |   |
| Landscape Maintenance & Snow Removal  | \$3,500.00            |               |  |   |   |
| Parking Lot Sealing & Striping  | \$7,000.00            |               |  |   |   |
| Parking Lot Lighting Repair & Upgrade (LED)                                 | \$15,000.00           |               |  |   |   |
| Sprinkler Pit Flooding Prevention Measures                                  | \$10,000.00           |               |  |   |   |
| Property Line Survey  | \$3,500.00            |               |  |   |   |
| Flag Pole Repair  | \$3,000.00            |               |  |   |   |
| Property Line Fencing   | \$10,000.00           |               |  |   |   |
| Miscellaneous   | \$15,000.00           |               |  |   |   |
| <b>Total Building Maintenance &amp; Repair</b>                              | <b>\$67,000.00</b>    |               | <b>\$67,000.00</b>                                 | <b>\$67,000.00</b>                                  | <b>\$67,000.00</b>                                |
| Furniture & Fixtures  |                       |               |  |   |   |
| Seasonal Décor  | \$1,000.00            |               |  |   |   |
| Miscellaneous   | \$5,000.00            |               |  |   |   |
| <b>Total Furniture &amp; Fixtures</b>                                       | <b>\$6,000.00</b>     |               | <b>\$6,000.00</b>                                  | <b>\$6,000.00</b>                                   | <b>\$6,000.00</b>                                 |
| Equipment   |                       |               |  |   |   |
| Miscellaneous Computers and Related Equipment                               | \$10,000.00           |               |  |   |   |
| Generator Maintenance   | \$500.00              |               |  |   |   |
| Clinic Paper Shredder   | \$1,000.00            |               |  |   |   |
| Miscellaneous   | \$5,000.00            |               |  |   |   |
| <b>Total Equipment</b>  | <b>\$16,500.00</b>    |               | <b>\$16,500.00</b>                                 | <b>\$16,500.00</b>                                  | <b>\$16,500.00</b>                                |
| Professional Services (Taxing District Audit)                               | \$1,500.00            |               | \$1,500.00   | \$1,500.00  | \$1,500.00  |
| Advertisement & Printing (Newspaper & SPGE Publication)                     | \$300.00              |               | \$300.00   | \$300.00  | \$300.00  |
| Dues and Subscriptions (KALBOH, SPGE & KPHA)                                | \$1,500.00            |               | \$1,500.00   | \$1,500.00  | \$1,500.00  |
| Miscellaneous (Board Members Meetings)                                      | \$500.00              |               | \$500.00   | \$500.00  | \$500.00  |
| First National Bank Building Loan   | \$157,772.76          |               | \$157,772.76                                       | \$157,772.76  | \$157,772.76                                      |
| <b>Total Budgeted Expenditures</b>  | <b>\$620,697.76</b>   | <b>\$0.00</b> | <b>\$620,697.76</b>                                | <b>\$620,697.76</b>                                 | <b>\$620,697.76</b>                               |
| <b>Balance Remaining</b>  | <b>\$405,553.93</b>   | <b>\$0.00</b> | <b>\$405,553.93</b>                                | <b>\$451,978.24</b>                                 | <b>\$468,289.48</b>                               |
| Net Surplus/Deficit   |                       |               | <b>(\$46,501.14)</b>                               | <b>(\$76.83)</b>                                    | <b>\$16,234.42</b>                                |

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 on the assessed value. Interest is calculated at the current effective rate which is 0.05% for checking.

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

| <b>First National Bank Loan @ 3.50%</b>                           | <b>Balance</b> | <b>Principal Pmt</b> | <b>Interest Pmt</b> | <b>Total Pmt</b>  |
|---|----------------|----------------------|---------------------|-------------------|
| Balance as of 1/19/22   | \$1,197,296.16 | 9,560.23             | 3,587.50            | 13,147.73         |
| February 19, 2022   | \$1,187,707.52 | 9,588.64             | 3,559.09            | 13,147.73         |
| March 19, 2022  | \$1,177,748.70 | 9,958.82             | 3,188.91            | 13,147.73         |
| April 19, 2022  | \$1,168,101.95 | 9,646.75             | 3,500.98            | 13,147.73         |
| May 19, 2022  | \$1,158,314.51 | 9,787.44             | 3,360.29            | 13,147.73         |
| June 19, 2022   | \$1,148,609.99 | 9,704.52             | 3,443.21            | 13,147.73         |
| July 19, 2022   | \$1,138,766.48 | 9,843.51             | 3,304.22            | 13,147.73         |
| August 19, 2022   | \$1,129,003.85 | 9,762.63             | 3,385.10            | 13,147.73         |
| September 19, 2022  | \$1,119,212.20 | 9,791.65             | 3,356.08            | 13,147.73         |
| October 19, 2022  | \$1,109,284.12 | 9,928.08             | 3,219.65            | 13,147.73         |
| November 19, 2022   | \$1,099,433.85 | 9,850.27             | 3,297.46            | 13,147.73         |
| December 19, 2022   | \$1,089,448.87 | 9,984.98             | 3,162.75            | 13,147.73         |
| January 19, 2023  | \$1,079,539.64 | 9,909.23             | 3,238.50            | 13,147.73         |
| February 19, 2023   | \$1,069,600.95 | 9,938.69             | 3,209.04            | 13,147.73         |
| March 19, 2023  | \$1,059,325.03 | 10,275.92            | 2,871.81            | 13,147.73         |
| April 19, 2023  | \$1,049,326.25 | 9,998.78             | 3,148.95            | 13,147.73         |
| May 19, 2023  | \$1,039,197.13 | 10,129.12            | 3,018.61            | 13,147.73         |
| June 19, 2023   | \$1,029,138.52 | 10,058.61            | 3,089.12            | 13,147.73         |
| <b>Fiscal Year 2023 Projected Principal and Interest Payments</b> |                | <b>119,471.47</b>    | <b>38,301.29</b>    | <b>157,772.76</b> |
| Footnote:   |                |                      |                     |                   |

Scheduled Maturity Date of the Note is 10/19/2030.

# McQueary Asphalt & Sealing, LLC Quotation

Company Address  
 343 Summer Lane | Russell Springs, KY  
 Phone: 270-566-3030

Date 1-31-22  
 Quotation #

Quotation For  
*Russell County Health Dept*

Quotation Valid Until  
 Prepared By Stephen McQueary

Comments or Special Instructions  
 None

| Description    | Amount                    |
|----------------|---------------------------|
| Sealcoating    | <u>5,166.50</u>           |
| Crack Repair   |                           |
| Blacktop Patch | <u>778.00</u>             |
| Striping       |                           |
| <b>TOTAL</b>   | <b><u>\$ 5,944.50</u></b> |

If you have any questions concerning this quotation, Contact Steven McQueary at 270-566-3030

**Thank You For Your Business!**



P.O. Box 408 • Russell Springs, KY 42642 • (270) 866-2014 • Fax (270) 866-6003 • Web site [www.selbyasphalt.com](http://www.selbyasphalt.com)

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January 18, 2022

Jane Gosser  
RC Health Dept  
[Jane.gosser@lcdhd.org](mailto:Jane.gosser@lcdhd.org)

Dear Mrs. Gosser:

Thank you for letting us bid the **Asphalt Sealing, and Re-Striping** at the Russell County Health Dept in Jamestown, KY.

We submit a bid of **\$8,085.90**. The breakdown is as follows:

- Asphalt Sealing **\$6,279.65** this includes a Heavy Double Coat of Coal Tar Sealer
- Re-Stripe Parking Lot **\$1,806.25** this includes all parking spaces, handicaps and stencils

We hope our efforts are successful. Thank you for the opportunity to bid this project if you have any questions, please feel free to contact me at (270)858-9055.

Sincerely,

A handwritten signature in black ink, appearing to read "Brandon Selby".

Brandon Selby  
President/General Manager  
Selby Asphalt Maintenance, Inc.  
clb



**Stephens Pipe & Steel, LLC**  
 P.O. Box 618 / 2224 E Hwy 619  
 Russell Springs, KY 42642  
 (270) 866-3331  
 Sales Fax: (270) 866-9470  
 Sales Phone: (800) 451-2612  
 Remit Payment to:  
**Stephens Pipe & Steel, LLC**  
 P.O. Box 618  
 Russell Springs, KY 42642



Visit our website:  
[www.SPSFENCE.com](http://www.SPSFENCE.com)

QUOTATION #: **01-382059** Pg 1 of 1  
 Billing Date : 7/8/2021  
 Customer Acct: **64913**  
 Payment Terms: **CASH/CERT. CHECK**  
 Customer PO #:  
 Sales Person : **T. COCHRAN**  
 Made By User : **tylercochran**  
 SPS Order # : **0-1382058**  
 Shipped Via : **OT**  
 Contact Name :

Alt Phone : 2705550000

**\* Quote valid 5 days. Expires: 7/13/2021 \***

Sold To: **HEALTH DEPARTMENT**  
**GENERIC ACCT**  
**RUSSELL SPRINGS, KY 42642**

Ship To: **HEALTH DEPARTMENT**  
**(270) 555-0000**  
**GENERIC ACCT**  
**RUSSELL SPRINGS, KY 42642**

**CUSTOMER MUST FIELD VERIFY ALL MATERIALS. SPS IS NOT RESPONSIBLE FOR FINAL QUANTITIES OR TAKEOFFS!**

| Ordered | Shipped | BackOrder | Unit | Product Item Description                                     | Price  | Amount   |
|---------|---------|-----------|------|--|--------|----------|
|         |         |           |      | ** Ref:446645 608FT  |        |          |
| 650     | 650     | 0         | ft   | BLK VNL Ext 2x9(13core)x72in KT 50ft/rl<br>** VERIFY SELVAGE | 4.2858 | 2,785.77 |
| 630     | 630     | 0         | ft   | BLK PLY 1-5/8" x 21' x PP20 SW x 30pc                        | 3.7579 | 2,367.48 |
| 58      | 58      | 0         | pc   | BLK PLY 2" x 9' x PP20                                       | 40.471 | 2,347.31 |
| 4       | 4       | 0         | pc   | BLK PLY 3" x 9' x PP20                                       | 90.156 | 360.62   |
| 8       | 8       | 0         | ea   | BLK PLY TENSION BAR 72"x3/4"                                 | 6.8403 | 54.72    |
| 40      | 40      | 0         | ea   | BLK PLY TENSION BAND 3in                                     | 2.1186 | 84.74    |
| 8       | 8       | 0         | ea   | BLK PLY BRACE BAND 3in                                       | 2.3956 | 19.16    |
| 58      | 58      | 0         | ea   | BLK PLY PS LOOP CAP 2x1-5/8in                                | 4.8705 | 282.49   |
| 8       | 8       | 0         | ea   | BLK PLY PS RAIL END COMBO 1-5/8in                            | 4.4162 | 35.33    |
| 4       | 4       | 0         | ea   | BLK PLY PS DOME CAP 3in                                      | 5.6738 | 22.70    |
| 100     | 100     | 0         | ea   | BOLT/NUT 5/16x1-1/4in  | 0.1196 | 11.96    |
| 400     | 400     | 0         | ea   | BLK VNL ALUM TIE 9gax6-1/2in                                 | 0.111  | 44.40    |
| 400     | 400     | 0         | ea   | BLK VNL ALUM TIE 9gax8-1/4in                                 | 0.1573 | 62.92    |

Ask me about ACCESS CONTROL...  
 Call today and request to receive invoices via email.

|                    |                 |
|--------------------|-----------------|
|                    | <b>8,479.60</b> |
| Fuel Charge        | <b>25.00</b>    |
| 6.0% Tax           | <b>510.28</b>   |
| <b>Total Order</b> | <b>9,014.88</b> |

MATERIALS RECEIVED BY: \_\_\_\_\_ PRINT NAME: \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

Acceptance of quote confirms your approval of materials as quoted.  
 Review all items. Any discrepancies MUST BE noted on original delivery document and VERIFIED BY DRIVER. Buyer agrees to pay all applicable taxes. Invoices not paid within terms will be charged a 1.5% monthly service charge. If payment made with credit card, a 2% convenience fee will be added. PRICES MAY CHANGE WITHOUT NOTICE! Returns subject to 15-50% Restock Fee. LBS:3,426 P/D:07-08

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

0 From 2021 Property Tax Assessment

|  | <b>Total Property<br/>Subject to<br/>Taxation</b> | <b>Real Property<br/>Subject to<br/>Taxation</b> | <b>Personal<br/>Property<br/>Subject to<br/>Taxation</b> | <b>Motor Vehicle<br/>Property<br/>Subject to<br/>Taxation</b> |
|--|---|--|--|---|
| F - Real Estate                                  | 963,549,397                                       | 963,549,397                                      |  |   |
| G - Tangible Personal                            | 53,979,257  |  | 53,979,257   |   |
| H - PS Real Estate - Effective                   | 2,356,585   | 2,356,585  |  |   |
| I - PS Tangible - Effective                      | 74,666,016  |  | 74,666,016   |   |
| J - Distilled Spirits                            | 0   |  |  |   |
| M - Motor Vehicles                               | 119,720,631                                       |  |  | 119,720,631   |
| N - Watercraft                                   | 30,664,836  |  | 30,664,836   |   |
| Aircraft   | 1,593,000   |  | 1,593,000  |   |
| Watercraft (Non-Commercial)                      | 23,424,493  |  | 23,424,493   |   |
| Inventory in Transit                             | 50,134,252  |  | 50,134,252   |   |
| <b>Total</b>                                     | <b>1,320,088,467</b>                              | <b>965,905,982</b>                               | <b>234,461,854</b>                                       | <b>119,720,631</b>  |
| Tax Base (Total Divided by 100)                  | 13,200,885  | 9,659,060  | 2,344,619  | 1,197,206   |
| Tax Rate   |   | \$ 0.0450  | \$ 0.0450  | \$ 0.0450   |
| <b>Total Projected Tax (Tax Base * Tax Rate)</b> | <b>594,040</b>                                    | <b>434,658</b>                                   | <b>105,508</b>   | <b>53,874</b>   |
| Required Support @ .028                          | 369,625   | 270,454  | 65,649   | 33,522  |
| Tax Support for Land, Building & Equipment       | 224,415   | 164,204  | 39,859   | 20,353  |
| Tax Projections @ 95% Collection Rate            |   |  |  |   |
| Real Property Projections                        | 412,925   |  |  |   |
| Tangible Personal Property Projections           | 100,232   |  |  |   |
| Motor Vehicle Projections                        | 51,181  |  |  |   |
| <b>Total</b>                                     | <b>564,338</b>                                    |  |  |   |

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

0 From 2021 Property Tax Assessment

|  | <b>Total Property<br/>Subject to<br/>Taxation</b> | <b>Real Property<br/>Subject to<br/>Taxation</b> | <b>Personal<br/>Property<br/>Subject to<br/>Taxation</b> | <b>Motor Vehicle<br/>Property<br/>Subject to<br/>Taxation</b> |
|--|---|--|--|---|
| F - Real Estate                                  | 963,549,397                                       | 963,549,397                                      |  |   |
| G - Tangible Personal                            | 53,979,257  |  | 53,979,257   |   |
| H - PS Real Estate - Effective                   | 2,356,585   | 2,356,585  |  |   |
| I - PS Tangible - Effective                      | 74,666,016  |  | 74,666,016   |   |
| J - Distilled Spirits                            | 0   |  |  |   |
| M - Motor Vehicles                               | 119,720,631                                       |  |  | 119,720,631   |
| N - Watercraft                                   | 30,664,836  |  | 30,664,836   |   |
| Aircraft   | 1,593,000   |  | 1,593,000  |   |
| Watercraft (Non-Commercial)                      | 23,424,493  |  | 23,424,493   |   |
| Inventory in Transit                             | 50,134,252  |  | 50,134,252   |   |
| <b>Total</b>                                     | <b>1,320,088,467</b>                              | <b>965,905,982</b>                               | <b>234,461,854</b>                                       | <b>119,720,631</b>  |
| Tax Base (Total Divided by 100)                  | 13,200,885  | 9,659,060  | 2,344,619  | 1,197,206   |
| Tax Rate   |   | \$ 0.0487  | \$ 0.0487  | \$ 0.0487   |
| <b>Total Projected Tax (Tax Base * Tax Rate)</b> | <b>642,883</b>                                    | <b>470,396</b>                                   | <b>114,183</b>   | <b>58,304</b>   |
| Required Support @ .028                          | 369,625   | 270,454  | 65,649   | 33,522  |
| Tax Support for Land, Building & Equipment       | 273,258   | 199,943  | 48,534   | 24,782  |
| Tax Projections @ 95% Collection Rate            |   |  |  |   |
| Real Property Projections                        | 446,876   |  |  |   |
| Tangible Personal Property Projections           | 108,474   |  |  |   |
| Motor Vehicle Projections                        | 55,389  |  |  |   |
| <b>Total</b>                                     | <b>610,739</b>                                    |  |  |   |

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

0 From 2021 Property Tax Assessment

|  | <b>Total Property<br/>Subject to<br/>Taxation</b> | <b>Real Property<br/>Subject to<br/>Taxation</b> | <b>Personal<br/>Property<br/>Subject to<br/>Taxation</b> | <b>Motor Vehicle<br/>Property<br/>Subject to<br/>Taxation</b> |
|--|---|--|--|---|
| F - Real Estate                                  | 963,549,397                                       | 963,549,397                                      |  |   |
| G - Tangible Personal                            | 53,979,257  |  | 53,979,257   |   |
| H - PS Real Estate - Effective                   | 2,356,585   | 2,356,585  |  |   |
| I - PS Tangible - Effective                      | 74,666,016  |  | 74,666,016   |   |
| J - Distilled Spirits                            | 0   |  |  |   |
| M - Motor Vehicles                               | 119,720,631                                       |  |  | 119,720,631   |
| N - Watercraft                                   | 30,664,836  |  | 30,664,836   |   |
| Aircraft   | 1,593,000   |  | 1,593,000  |   |
| Watercraft (Non-Commercial)                      | 23,424,493  |  | 23,424,493   |   |
| Inventory in Transit                             | 50,134,252  |  | 50,134,252   |   |
| <b>Total</b>                                     | <b>1,320,088,467</b>                              | <b>965,905,982</b>                               | <b>234,461,854</b>                                       | <b>119,720,631</b>  |
| Tax Base (Total Divided by 100)                  | 13,200,885  | 9,659,060  | 2,344,619  | 1,197,206   |
| Tax Rate   |   | \$ 0.0500  | \$ 0.0500  | \$ 0.0500   |
| <b>Total Projected Tax (Tax Base * Tax Rate)</b> | <b>660,044</b>                                    | <b>482,953</b>                                   | <b>117,231</b>   | <b>59,860</b>   |
| Required Support @ .028                          | 369,625   | 270,454  | 65,649   | 33,522  |
| Tax Support for Land, Building & Equipment       | 290,419   | 212,499  | 51,582   | 26,339  |
| Tax Projections @ 95% Collection Rate            |   |  |  |   |
| Real Property Projections                        | 458,805   |  |  |   |
| Tangible Personal Property Projections           | 111,369   |  |  |   |
| Motor Vehicle Projections                        | 56,867  |  |  |   |
| <b>Total</b>                                     | <b>627,042</b>                                    |  |  |   |

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         |   |                          | 1,047,847,321                           |
| Net Change in  | 2021                                    | 94,176,650               |   |
| B 2021 Homestead Exemptions                                  | 2020                                    | 91,713,700               | 2,462,950                               |
| C 2020 Adjusted Tax Base                                     |   |                          | 1,045,384,371                           |
| D 2021 Net Assessment Growth                                 |   |                          | 49,166,883                              |
| E 2021 Total Valuation of Adjusted Property at Full Rates    |   |                          | 1,094,551,255                           |
|  | Property Subject<br>to Taxation<br>2020 | Net Assessment<br>Growth | Property Subject<br>to Taxation<br>2021 |
| F Real Estate  | \$916,942,834                           | 49,069,513               | \$963,549,397                           |
| G Tangible Personalty  | 55,776,748                              | (1,797,491)              | 53,979,257                              |
| H P.S. Co.-Real Estate-Effective                             | 2,404,890                               | (48,305)                 | 2,356,585 *                             |
| P.S. Co.-Real Estate-100%                                    | 2,404,890                               | (48,305)                 | 2,356,585 *                             |
| I P.S. Co.-Tang.-Effective                                   | 72,722,850                              | 1,943,166                | 74,666,016 *                            |
| P.S. Co.-Tang.-100%  | 76,917,536                              | 2,429,622                | 79,347,158 *                            |
| J Distilled Spirits  | -                                       | -                        | -                                       |
| K Electric Plant Board                                       | -                                       | -                        | -                                       |
| L Insurance Shares   | -                                       | -                        | -                                       |
| M Motor Vehicles -<br>Includes Public Service Motor Vehicles | 109,102,981                             |                          | 119,720,631                             |
| N Watercraft   | 30,414,359                              |                          | 30,664,836                              |
| Net New Property:  | PVA Real Estate                         |                          | 2,873,246                               |
|  | P. S. Co. Real Estate-Effective         |                          | (48,305) *                              |
| Unmined Coal   |   |                          | -                                       |
| Tobacco in Storage   |   |                          | -                                       |
| Other Agricultural Products                                  |   |                          | -                                       |

The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.

|   |            |
|---|------------|
| Aircraft(Recreational & Non-Commercial) | 1,593,000  |
| Watercraft( Non-Commercial)             | 23,424,493 |
| Inventory in transit                    | 50,134,252 |

|                                      |           |
|--------------------------------------|-----------|
| 2020 R. E. Exonerations & Refunds    | 2,189,200 |
| 2020 Tangible Exonerations & Refunds | 1,611,147 |

\* 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 RUSSELL 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

7-14-2021



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        |                                 |  |  |              |                              |                      |                   |

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

**Cash on Hand at the beginning of the year:** **\$449,219.04**

Receipts:

|                         |                   |
|-------------------------|-------------------|
| Real Property Taxes     | 385,870.62        |
| Tangible Property Taxes | 88,659.47         |
| Motor Vehicle Taxes     | 73,665.49         |
| Delinquent Taxes        | 6,988.07          |
| Other Taxes             | 963.72            |
| Interest Income         | 285.70            |
| <b>Total Receipts</b>   | <b>556,433.07</b> |

**Total Cash Available for the year:** **\$1,005,652.11**

Expenditures:

|                           |                   |
|---------------------------|-------------------|
| Advertising & Printing    | 16.00             |
| Professional Services     | 1,400.00          |
| Maintenance & Repair      | 6,846.12          |
| District Management       | 340,785.00        |
| Materials                 | 626.77            |
| Dues & Subscriptions      | 1,035.00          |
| Miscellaneous             | 64.00             |
| Building Improvements     | 2,385.00          |
| Equipment                 | 3,702.03          |
| Principal Expense on Loan | 112,151.19        |
| Interest Expense on Loan  | 45,621.57         |
| <b>Total Expenditures</b> | <b>514,632.68</b> |

**Cash on Hand at the end of the year:** **\$491,019.43**

Balance per Bank of Jamestown Bank Statement \$ 491,019.43

Difference \$0.00

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

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|                                       | <u>Jun 30, 21</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| <b>Current Assets</b>                 |                          |
| <b>Checking/Savings</b>               |                          |
| 1100 · Cash in Bank                   |                          |
| 1101 · Operating Account              | 491,019.43               |
| <b>Total 1100 · Cash in Bank</b>      | <u>491,019.43</u>        |
| <b>Total Checking/Savings</b>         | <u>491,019.43</u>        |
| <b>Total Current Assets</b>           | <u>491,019.43</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>491,019.43</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| <b>Equity</b>                         |                          |
| 3000 · Opening Bal Equity             | 368,002.92               |
| 3900 · Retained Earnings              | 81,216.12                |
| Net Income                            | 41,800.39                |
| <b>Total Equity</b>                   | <u>491,019.43</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>491,019.43</u></b> |

## Russell County Public Health Taxing District Profit & Loss Budget vs. Actual July 2020 through June 2021

|  | Jul '20 - Jun 21 | Budget     | \$ Over Budget | % of Budget |
|--|------------------|------------|----------------|-------------|
| <b>Income</b>                              |                  |            |                |             |
| <b>4100 · Taxes (All Categories)</b>       |                  |            |                |             |
| 4110 · Real Property Taxes                 | 385,870.62       | 380,916.60 | 4,954.02       | 101.3%      |
| 4120 · Tangible Personal Property          | 88,659.47        | 91,787.44  | -3,127.97      | 96.6%       |
| 4130 · Motor Vehicles                      | 73,665.49        | 47,600.91  | 26,064.58      | 154.8%      |
| 4140 · Delinquent Taxes                    | 6,988.07         | 6,609.28   | 378.79         | 105.7%      |
| 4150 · Other Taxes                         | 963.72           | 1,700.00   | -736.28        | 56.7%       |
| <b>Total 4100 · Taxes (All Categories)</b> | 556,147.37       | 528,614.23 | 27,533.14      | 105.2%      |
| <b>4200 · Permits and Licenses</b>         | 0.00             | 0.00       | 0.00           | 0.0%        |
| <b>4900 · Interest Earned</b>              | 285.70           | 570.17     | -284.47        | 50.1%       |
| <b>Total Income</b>                        | 556,433.07       | 529,184.40 | 27,248.67      | 105.1%      |
| <b>Expense</b>                             |                  |            |                |             |
| <b>7100 · Operations</b>                   |                  |            |                |             |
| <b>7105 · Contracted Services</b>          |                  |            |                |             |
| 7110 · Advertising and Printing            | 16.00            | 300.00     | -284.00        | 5.3%        |
| 7120 · Professional Services               | 1,400.00         | 1,400.00   | 0.00           | 100.0%      |
| 7130 · Maintenance and Repairs             | 6,846.12         | 13,500.00  | -6,653.88      | 50.7%       |
| 7170 · Lake Cumberland District            | 340,785.00       | 340,785.00 | 0.00           | 100.0%      |
| <b>Total 7105 · Contracted Services</b>    | 349,047.12       | 355,985.00 | -6,937.88      | 98.1%       |
| <b>7180 · Materials and Supplies</b>       |                  |            |                |             |
| 7185 · Materials                           | 626.77           |            |                |             |
| <b>Total 7180 · Materials and Supplies</b> | 626.77           |            |                |             |
| <b>Total 7100 · Operations</b>             | 349,673.89       | 355,985.00 | -6,311.11      | 98.2%       |
| <b>7200 · Administration</b>               |                  |            |                |             |
| 7210 · Dues and Subscriptions              | 1,035.00         | 1,000.00   | 35.00          | 103.5%      |
| 7260 · Other Miscellaneous                 | 64.00            | 500.00     | -436.00        | 12.8%       |
| <b>Total 7200 · Administration</b>         | 1,099.00         | 1,500.00   | -401.00        | 73.3%       |
| <b>7300 · Capital Outlay</b>               |                  |            |                |             |
| 7340 · Building Improvement                | 2,385.00         | 0.00       | 2,385.00       | 100.0%      |
| 7350 · Furniture and Fixtures              | 0.00             | 6,000.00   | -6,000.00      | 0.0%        |
| 7360 · Equipment                           | 3,702.03         | 14,400.00  | -10,697.97     | 25.7%       |
| <b>Total 7300 · Capital Outlay</b>         | 6,087.03         | 20,400.00  | -14,312.97     | 29.8%       |

**Russell County Public Health Taxing District**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through June 2021

|  | Jul '20 - Jun 21  | Budget            | \$ Over Budget    | % of Budget    |
|--|-------------------|-------------------|-------------------|----------------|
| <b>7400 · Debt Service</b>             |                   |                   |                   |                |
| 7430 · Loan Principal, Oth. Government | 0.00              | 0.00              | 0.00              | 0.0%           |
| 7440 · Loan Interest, Oth. Government  | 0.00              | 0.00              | 0.00              | 0.0%           |
| 7450 · Bonds Principal                 | 112,151.19        | 106,202.70        | 5,948.49          | 105.6%         |
| 7460 · Bonds Interest                  | 45,621.57         | 55,445.58         | -9,824.01         | 82.3%          |
| <b>Total 7400 · Debt Service</b>       | <b>157,772.76</b> | <b>161,648.28</b> | <b>-3,875.52</b>  | <b>97.6%</b>   |
| <b>Total Expense</b>                   | <b>514,632.68</b> | <b>539,533.28</b> | <b>-24,900.60</b> | <b>95.4%</b>   |
| <b>Net Income</b>                      | <b>41,800.39</b>  | <b>-10,348.88</b> | <b>52,149.27</b>  | <b>-403.9%</b> |

**RUSSELL COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Jamestown, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
Russell County Public Health Taxing District  
Jamestown, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the Russell 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 the 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 Russell 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

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

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**ASSETS**

Current assets

Cash

\$ 491,019

Total assets

\$ 491,019

**LIABILITIES AND FUND BALANCE**

Fund balance

Restricted

\$ 491,019

Total liabilities and fund balance

\$ 491,019

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

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

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|   |                          |
|---|--------------------------|
| <b>Revenues</b>                               |                          |
| Taxes collected                               | \$ 556,147               |
| Interest earned                               | <u>286</u>               |
| Total revenues                                | <u>556,433</u>           |
| <br><b>Expenditures</b>                       |                          |
| Transfers to the District Health Department   | 340,785                  |
| Debt service                                  | 157,773                  |
| Operating                                     | 8,588                    |
| Professional services                         | 1,400                    |
| Capital outlay                                | <u>6,087</u>             |
| Total expenditures                            | <u>514,633</u>           |
| <b>EXCESS OF REVENUES OVER (EXPENDITURES)</b> | 41,800                   |
| FUND BALANCE - beginning of year              | <u>449,219</u>           |
| <b>FUND BALANCE - END OF YEAR</b>             | <u><u>\$ 491,019</u></u> |

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

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

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

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

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

The Taxing District receives funds from, based on remittances to, the Russell County Sheriff, the Russell 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 3, 2020, the Russell County Board of Health passed a resolution recording the fiscal year 2021 Health tax rate at 4.5 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The Russell County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2021.

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

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**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. 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 deposits              | \$ 491,019                 |
| FDIC insurance                   | (250,000)                  |
| Collateral held by pledging bank | <u>(241,019)</u>           |
| <br>(Over) Collateralized        | <br>\$ <u>          </u> - |

**4. RELATED PARTIES**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$340,785 in public health taxes, were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021. The Taxing District also transferred \$16,075 to the District Health Department to reimburse it for expenses paid on behalf of the Taxing District.

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

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**5. NOTE PAYABLE**

The Taxing District entered into a construction loan with the First National Bank of Russell Springs on June 19, 2009. Construction draws totaled \$2,151,007. The principal balance on the loan totaled \$1,241,994 at June 30, 2021 and bore interest at a rate of 3.5%. The note matures on October 19, 2030. Approximate future maturities are as follows:

| Year ended<br>June 30, | Principal           | Interest          | Total               |
|------------------------|---------------------|-------------------|---------------------|
| 2022                   | \$ 115,712          | \$ 41,625         | \$ 157,337          |
| 2023                   | 119,827             | 37,510            | 157,337             |
| 2024                   | 124,089             | 33,248            | 157,337             |
| 2025                   | 128,503             | 28,834            | 157,337             |
| 2026                   | 133,073             | 24,264            | 157,337             |
| 2027-2030              | <u>620,790</u>      | <u>48,245</u>     | <u>669,035</u>      |
| Total                  | <u>\$ 1,241,994</u> | <u>\$ 213,726</u> | <u>\$ 1,455,720</u> |

**6. COVID-19 PANDEMIC**

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



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

The Board of Health  
Russell County Public Health Taxing District  
Jamestown, 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 Russell 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