

PULASKI COUNTY BOARD OF HEALTH MEETING
Tuesday February 19, 2019

AGENDA

I. CALL TO ORDER

II. HEALTH EDUCATION

A. PULASKI COUNTY UPDATE

III. RURAL HEALTH OPIOID PROGRAM

IV. APPROVE PREVIOUS MINUTES

V. OLD BUSINESS

A. LED LIGHT PROJECT PULASKI HEALTH DEPARTMENT

VI. NEW BUSINESS

A. Audit report 2018

B. Set local tax rate

C. Approval of Budget

D. Board members whose terms expire

E. Appointment of Members to serve on District Board

F. Election of Officers

G. Executive Director's Report

VII. CONCLUDE

2019 SNAPSHOT OF PULASKI COUNTY DATA

DEMOGRAPHICS	County	District	Kentucky	National
Population ¹	64,449	209,159	4,454,189	325,719,178
Population below 18 years of age ¹	22.40%	21.80%	22.80%	22.60%
Population over 65 years of age ¹	18.60%	19%	16%	15.60%
Black or African American ¹	1.20%	2.00%	8.40%	13.40%
Hispanic or Latino ¹	2.50%	2.57%	3.70%	18.10%
White alone, Not Hispanic or Latino ¹	94.10%	93.06%	84.60%	60.70%
School District Enrollment ²	10,211	31,410	656,588	N/A
ECONOMICS & SOCIAL	County	District	Kentucky	National
Median Household Income ¹	\$34,673	\$31,433	\$31,433	\$57,652
Home Ownership Rate ¹	69.60%	73%	73%	64.20%
Persons in Poverty ¹	19%	26%	17.20%	12.30%
Children in Poverty ³	27%	24%	36%	17.50%
Children in Single Parent Homes ³	38%	32%	35%	N/A
High School Graduation Rate ³	94%	93%	89%	84%
Total Number of Children in Out of Home Care with Active Placement ⁴	N/A	1,117	9,705	N/A
HEALTH FACTORS/BEHAVIORS	County	District	Kentucky	National
Adult Smoking ³	23%	24%	24%	14%
Adult Obesity ³	34%	36%	34%	38.90%
Physically Inactive ³	30%	34%	28%	60%
Food Insecurities ³	17%	17%	16%	13% (2016)
Diabetes (Adult Type 2) Prevalence ³	14%	13%	15%	N/A
Teen Births ³	53	52	38	N/A
Acute Drug Poisoning (overdose) ⁵	203	624	19,960	N/A

1. US Census Bureau: State and County Quick Facts. August 2018.

2. Kentucky Department for Education, Schools and District Enrollment: May 2018

3. County Health Ranking, 2018

4. Statewide Foster Care Facts & Cumberland Regions, DCBS, September 8, 2018

5. Kentucky Injury Prevention, Inpatient and Emergency Department Visits, April 2018

COUNTY: PULASKI

WORKING ON WELLNESS (W.O.W) COALITION

PRIORITY HEALTH AREA 1: PHYSICAL ACTIVITY

	2014	2016	2018
Adult Obesity	32%	35%	34%
Adult Physical Inactivity	33%	32%	30%

County Health Ranking

GOAL 1: Increase the number of youth and adults who engage in regular physical activity

COMPLETED

Objective 1: By June 2015, Journey To Fitness committee will be formed and established and hosted six run/walk events in Pulaski County.



Strategy: Coordination of run/walk events.

June 2016

Objective 2: By March 2016, Pulaski County WOW coalition will create and distribute a brochure promoting park and trails.



Strategy: Listing of all parks and trails.

June 2016

Objective 3: By June 2017, the City of Somerset will develop a pedestrian plan.



Strategy: Create a walkable/bikeable community.

June 2017

PRIORITY HEALTH AREA 2: TOBACCO USE

	2012	2014	2016	2018
Youth Smoking Cigarettes (30-day use)	18%	14%	16%	
Adult Smoking		27%	25%	23%

Kentucky Incentive for Prevention Survey (10th grade)

GOAL 1: Pulaski County School District and Science Hill Independent School District will implement a 100% Tobacco Free School Policy.

COMPLETED

Objective 1: By January 2017, Pulaski County School District and Science Hill Independent School District will adopt a 100% tobacco free school policy.



Strategy: Tobacco Free School Policy Change

June 2016

GOAL 2: Revise the City of Somerset Smoking Ordinance to include electronic cigarettes.

Objective 2: By June 2016, the City of Somerset will revise the Somerset Smoking Ordinance to include electronic cigarettes.

Strategy: Revise Somerset Smoking Ordinance

In Progress

RHOP Progress Report

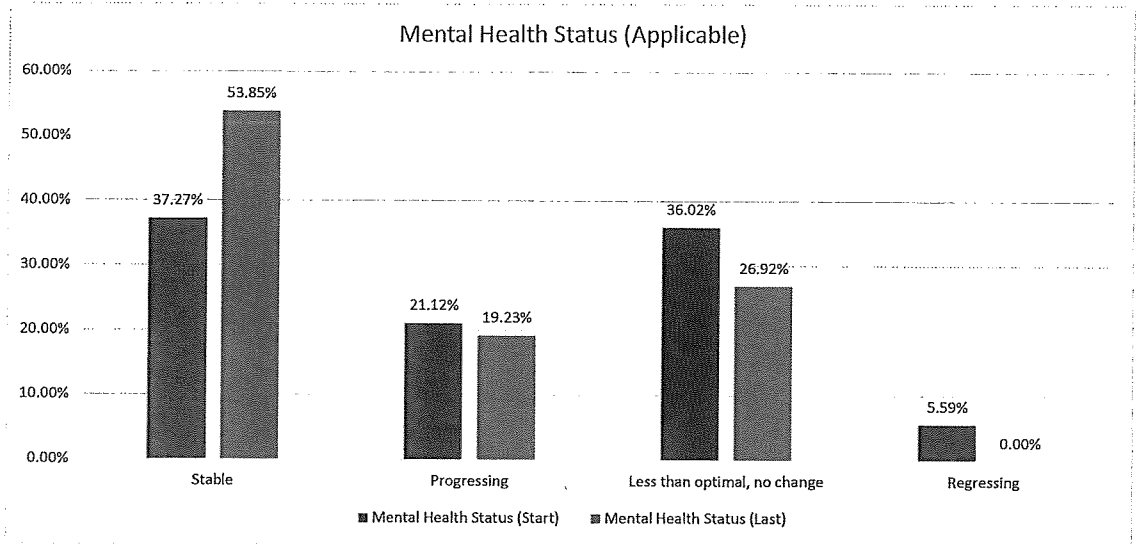
Pulaski



Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

2/18/2019



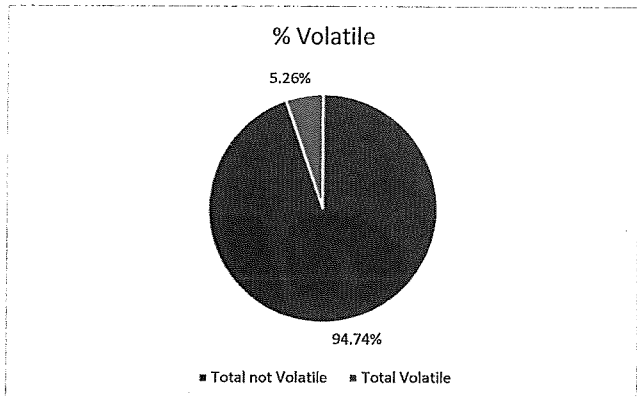
Notes:

Percentages not including "Not Applicable"

	Stable	Progressing	Less than optimal, no change	Regressing		Total
Mental Health Status (Start)	37.27%	21.12%	36.02%	5.59%		100.00%
Mental Health Status (Last)	53.85%	19.23%	26.92%	0.00%		100.00%

Volatility is defined as a client who, at some point during the program, experienced a period of regression. This data is only valid since 11/1/18.

	Volatile	% Volatile
Total not Volatile	180	94.74%
Total Volatile	10	5.26%



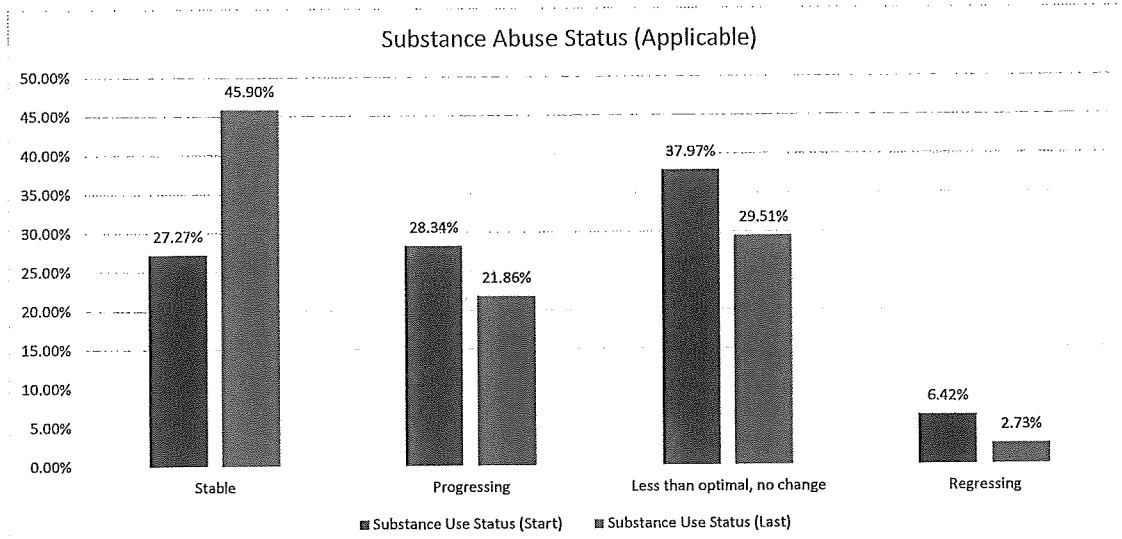
Other notes:

Raw Data

	Stable	Progressing	Less than optimal, no change	Regressing	Not Applicable	Total	Total Applicable
Mental Health Status (Start)	60	34	58	9	29	190	161
Mental Health Status (Last)	84	30	42	0	36	192	156

Percentages including "Not Applicable"

	Stable	Progressing	Less than optimal, no change	Regressing	Not Applicable	Total
Mental Health Status (Start)	31.58%	17.89%	30.53%	4.74%	15.26%	100.00%
Mental Health Status (Last)	43.75%	15.63%	21.88%	0.00%	18.75%	100.00%



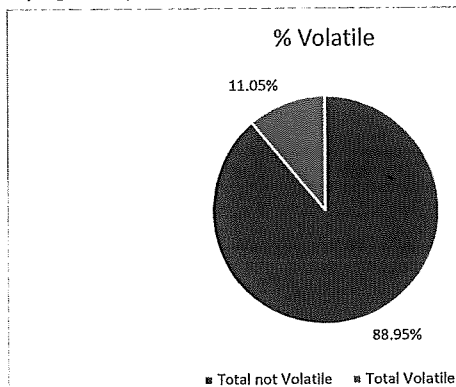
Notes:

Percentages not including "Not Applicable"

	Stable	Progressing	Less than optimal, no change	Regressing		Total
Substance Use Status (Start)	27.27%	28.34%	37.97%	6.42%		100.00%
Substance Use Status (Last)	45.90%	21.86%	29.51%	2.73%		100.00%

Volatility is defined as a client who, at some point during the program, experienced a period of regression. This data is only valid since 11/1/18.

	Volatile	% Volatile
Total not Volatile	169	88.95%
Total Volatile	21	11.05%



Other notes:

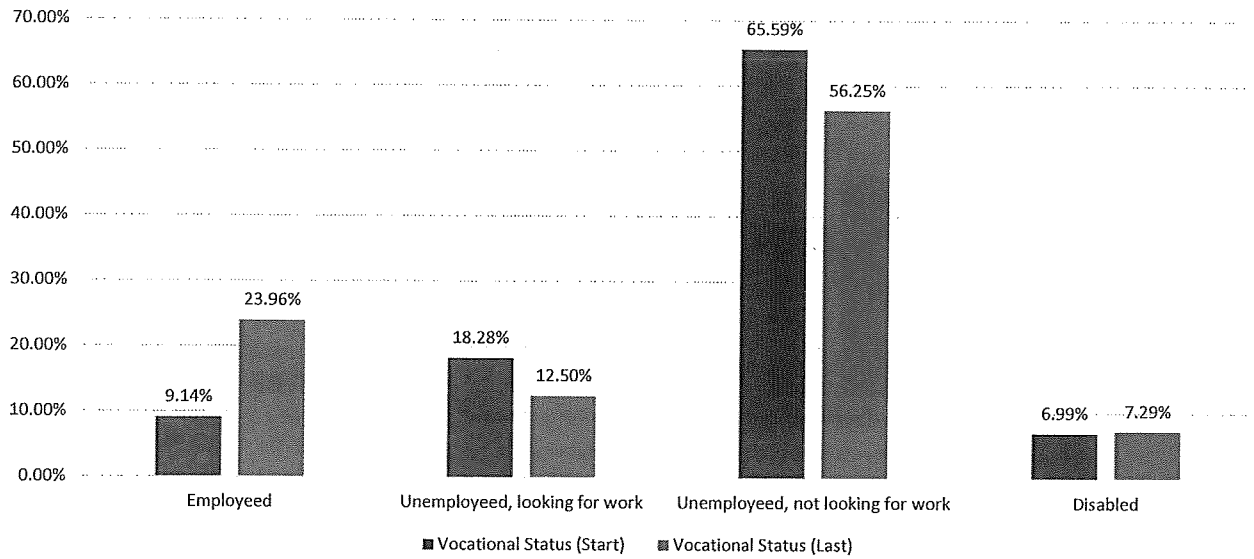
Raw Data

	Stable	Progressing	Less than optimal, no change	Regressing	Not Applicable	Total	Total Applicable
Substance Use Status (Start)	51	53	71	12	3	190	187
Substance Use Status (Last)	84	40	54	5	9	192	183

Percentages including "Not Applicable"

	Stable	Progressing	Less than optimal, no change	Regressing	Not Applicable	Total
Substance Use Status (Start)	26.84%	27.89%	37.37%	6.32%	1.58%	100.00%
Substance Use Status (Last)	43.75%	20.83%	28.13%	2.60%	4.69%	100.00%

Vocational Status



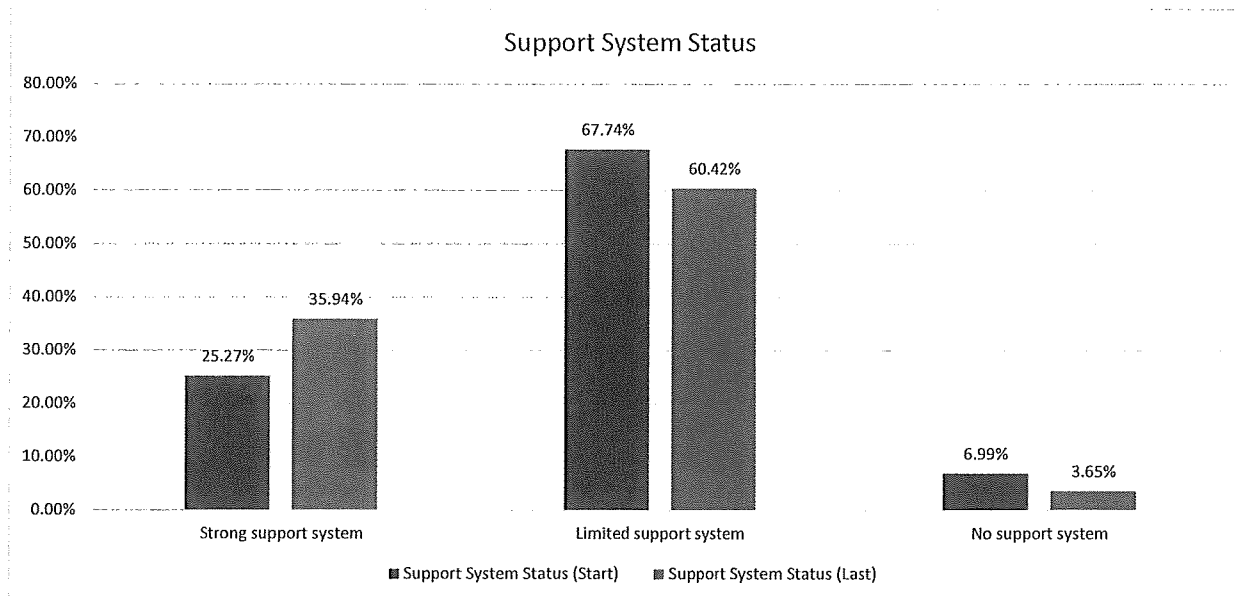
Notes:

	Employed	Unemployed, looking for work	Unemployed, not looking for work	Disabled	Total
Vocational Status (Start)	9.14%	18.28%	65.59%	6.99%	100.00%
Vocational Status (Last)	23.96%	12.50%	56.25%	7.29%	100.00%

Other notes:

Raw Data

	Employed	Unemployed, looking for work	Unemployed, not looking for work	Disabled	Total
Vocational Status (Start)	17	34	122	13	186
Vocational Status (Last)	46	24	108	14	192



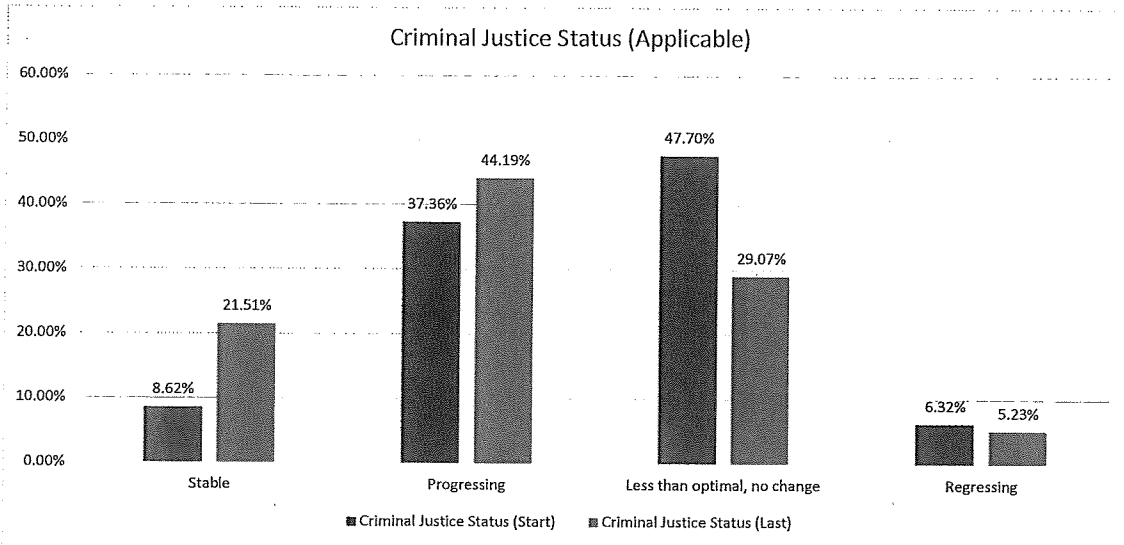
Notes:

	Strong support system	Limited support system	No support system	Total
Support System Status (Start)	25.27%	67.74%	6.99%	100.00%
Support System Status (Last)	35.94%	60.42%	3.65%	100.00%

Other notes:

Raw Data

	Employeed	Unemployeed, looking for work	Unemployeed, not looking for work	Disabled
Support System Status (Start)	47	126	13	186
Support System Status (Last)	69	116	7	192



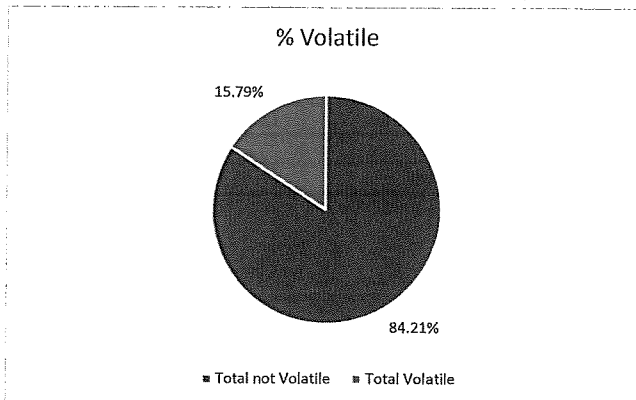
Notes:

Percentages not including "Not Applicable"

	Stable	Progressing	Less than optimal, no change	Regressing		Total
Criminal Justice Status (Start)	8.62%	37.36%	47.70%	6.32%		100.00%
Criminal Justice Status (Last)	21.51%	44.19%	29.07%	5.23%		100.00%

Volatility is defined as a client who, at some point during the program, experienced a period of regression. This data is only valid since 11/1/18.

	Volatile	% Volatile
Total not Volatile	160	84.21%
Total Volatile	30	15.79%



Other notes:

Raw Data

	Resolved	Progressing	Less than optimal, no change	Regressing	Not Applicable	Total	Total Applicable
Criminal Justice Status (Start)	15	65	83	11	16	190	174
Criminal Justice Status (Last)	37	76	50	9	20	192	172

Percentages including "Not Applicable"

0	Resolved	Progressing	Less than optimal, no change	Regressing	Not Applicable	Total
Criminal Justice Status (Start)	7.89%	34.21%	43.68%	5.79%	8.42%	100.00%
Criminal Justice Status (Last)	19.27%	39.58%	26.04%	4.69%	10.42%	100.00%

Pulaski County Board Of Health
Meeting Minutes
February 13, 2018

The Pulaski County Board of Health met on Thursday, February 13, 2018, at 6:00 PM at the Pulaski County Health Department. A Quorum was present.

MEMBERS PRESENT

Steve Kelley, Co. Judge Exec.
Reginald Chaney
Jim Wesley
Rodney Dick
Jim Muse, DMD
Patty Guinn, RPH
Bruce Jasper, DVM
Dr. Hossenin Fallahazadeh
Rebecca Whitis
Dr. Harvey Schleter

OTHERS PRESENT

Shawn Crabtree
Peggy Dancy
Brigitte Bender
Leah Jasper
Patty Burton

The meeting was called to order by Judge Steve Kelley

Health Education

Patty Burton from Health Education went over various updates. Patty went over the decrease of smoking in Pulaski County. She went over various update on obesity, physical activity and teen births in Pulaski County.



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APPROVAL OF PREVIOUS MINUTES:

The first item on the agenda was to approve the previous minutes of 2017. Everyone was given a copy in a packet prior to the meeting. Jim Wesley moved that the minutes be approved. Dr. Harvey Schleiter second the motion. It was unanimously accepted.

OLD BUSINESS:

Discussed items approved for current year's budget. Asked to amend budget to include the \$297.00 short on the Disc golf grant. Motion made to amend the budget to reflect the \$297.00 was made by Reginald Chaney. Dr. Harvey Schleiter second the motion and the motion was passed.

NEW BUSINESS:

A. BOARD MEMBERS WHOSE TERMS EXPIRE:

Those members whose terms expire December 31, 2018 are: Veterinarian- Dr. Bruce Jasper, Consumer-Jim Wesley, Nurse-Rebecca Whitis, Engineer-Reginald Chaney and Optometrist-Dr. Harvey Schleiter. Biographical sheets were given to the ones who were present.

B. Appointment of members to server on District Board:

Those members who currently serve on the District Board from our Local Board are: Dr. Bruce Jasper, Dr. Fallahzadeh, Jim Wesley, Patty Guinn and Judge Steve Kelley. Motion was made by Dr. Schleiter to keep current officers. Dr. Fallahazadeh second the motion and the motion was passed with no opposition.

C. ELECTION OF OFFICERS:

Current officers are: Judge Steve Kelley, Chairman; Dr. Bruce Jasper, Vice Chair; and Rebecca Whitis, Treasurer. Motion was made by Jim Wesley to keep the current officers Dr. Fallahazadeh second the motion. The motion was passed.

D. SET THE LOCAL TAX RATE:

The current tax rate is at three cents per \$100.00 of assessed value; Mr. Crabtree proposed to keep the current tax rate. The opening balance for July is 707,168.38 was explained and how we arrived at it. The Public Health Taxing District Budget was explained by Mr. Crabtree. There were no questions on the opening balance. Dr. Fallahazadeh made the motion to keep the current tax rate at three cents per \$100.00 of property value. Harvey Schleter second the motion. The motion passed unanimously.

E. APPROVAL OF BUDGET:

Mr. Crabtree went over in detail the proposed budget with the three cent tax rate and line by line of the items for building maintenance/repairs and furniture/fixtures. Went over the three estimates to replace the flooring in the back lounge, front registration area and the Environmental offices. Approved the middle estimate from House of Carpets. The proposed grant is to include the mini grants. Jim Wesley made the motion to approve the budget listed. Dr. Fallahazadeh seconded the motion and the motion passed with no opposition.

F. AUDIT REPORT:

Everyone was given a copy of the Audited Financial Statement for Lake Cumberland District Health Department, Somerset, Kentucky, ending June 30, 2017, by RFH CPAs and Consultants. Mr. Crabtree addressed that we had a good audit report and that we are in compliance. Mr. Crabtree recommended that the Board approves the audit report. Dr. Schleter made the motion to accept the audit report Reginald Chaney second the motion. There was no discussion. The motion passed.

G. EXECUTIVE DIRECTOR'S REPORT:

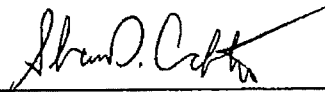
Mr. Crabtree discussed the Governor's version of the budget. Discussed what would happen if the Health Department would have to make the 2.2 million dollar contribution in to the retirement. Board discussed what impact raising the tax rate would have.

CONCLUSION:

No other question, Dr. Fallahazadeh made the motion to adjourn Rodney Dick second the motion all were in favor of dismissing and the meeting was adjourned.



Steven Kelley, Chairman
Pulaski County Board of Health



Shawn Crabtree, Secretary
Pulaski County Board of Health



Pulaski County Health Department

45 Roberts Street • Somerset, Kentucky 42501
Phone: 606-679-4416 • Fax: 606-679-4419

www.lcdhd.org

Pulaski County Board Of Health
Special Called Meeting-Discuss location for walking trail and
LED project at the Pulaski Health Department
October 18, 2018

A special called meeting was called to discuss the location for the grant funded walking trail and the LED project at the Pulaski County Health Department.

MEMBERS PRESENT

Steve Kelley, Co. Judge Exec.
Jim Wesley
Rodney Dick
Dr. Harvey Schleiter
Dr. Gerald Weigel
Dr. Hossenin Fallahazadeh
Reginald Chaney

OTHERS PRESENT

Shawn Crabtree
Brigette Bender
Patty Burton
Norma Trull
Ronald Cimala

The meeting was called to order by Judge Steve Kelley

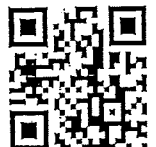
LOCATION OF THE GRANT FUNDED WALKING TRAIL:

The first item on the agenda was to discuss the location of the walking trail funded by a grant through the Pulaski County Health Department. The Extension office was going to put a walking track at their property on the bypass. However the Extension office wanted to keep the track at their current location now due to they don't have the funding to build on the bypass and will be staying at their current location (28 Parkway Dr. Somerset, KY 42502). Motion was made by Rodney Dick to put a hold on the walking track for a different location. This will be discussed on the next board meeting in February 2019. Dr. Harvey Schleiter second the motion and the motion was passed.

LCDHD County Health Departments

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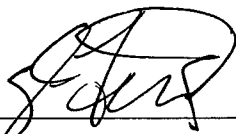


LED LIGHT PROJECT AT THE PULASKI HEALTH DEPARTMENT:

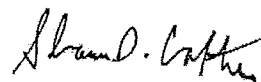
Second item on the agenda was to discuss the LED light project at the Pulaski County Health Department. Three quotes were presented to the Board members ranging from \$89,678.00 to \$73,097.50. The quotes were with getting new light fixtures along with the installation and labor involved to install the fixtures. It was asked to get new quotes without replacing the fixtures and to just change them to LED. It was also asked does the board was us to replace the lights as they go out or replace them all at once. It was decided to get new quotes without replacing the fixtures and this will be discussed at the meeting in February 2019.

CONCLUSION:

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



Steven Kelley, Chairman
Pulaski County Board of Health



Digitally signed by
Shawn D. Crabtree
Date: 2018-10-31 13:
15:25

Shawn Crabtree, Secretary
Pulaski County Board of Health

From: "Brian H. Burriss" <brian.burriss@lcdhd.org>
To: "Shawn D. Crabtree" <shawnd.crabtree@lcdhd.org>
Cc: "Brigette E. Bender" <brigettee.bender@lcdhd.org>
Sent: Thursday, January 31, 2019 2:04:33 PM
Subject: Light Project

2 – LED Bulbs = 84 Foot Candles
3 – LED Bulbs = 114 Foot Candles
4 – LED Bulbs = 145 Foot Candles
4 - Regular 4 FT Bulbs = 101 Foot Candles

**PULASKI COUNTY
PUBLIC HEALTH TAXING DISTRICT
Somerset, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2018**

CONTENTS

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	7-8



INDEPENDENT AUDITORS' REPORT

The Board of Health
Pulaski County Public Health Taxing District
Somerset, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Pulaski County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements as listed in the table of contents.

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 to the financial statements. 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 auditors' 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.

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, 2018, 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 arising from cash transactions of the Pulaski County Public Health Taxing District, as of June 30, 2018, and the respective cash receipts and cash disbursements 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 30, 2018, 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 30, 2018

**PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2018**

ASSETS

Current assets	
Cash	\$ 442,348
Investments	
Certificates of deposit	<u>323,127</u>
Total assets	<u>\$ 765,475</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Temporarily restricted	<u>\$ 765,475</u>
Total liabilities and fund balance	<u>\$ 765,475</u>

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

PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
REGULATORY BASIS
for the year ended June 30, 2018

Revenues	
Taxes collected	\$ 1,266,538
Interest earned	<u>4,946</u>
Total revenues	<u>1,271,484</u>
Expenditures	
Transfers to the Health Department	1,196,268
Operating	10,130
Professional services	1,250
Miscellaneous	1,071
Capital outlay	<u>7,618</u>
Total expenditures	<u>1,216,337</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	55,147
FUND BALANCE - beginning of year	<u>710,328</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 765,475</u></u>

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

PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Board of Health makes the determination as to when to use restricted or unrestricted funds, when an expenditure is incurred for purposes for which both restricted and unrestricted funds are available.

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through October 30, 2018, 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, 2018, have not been evaluated by the Taxing District.

2. TAX LEVY

On February 28, 2017, the Pulaski County Board of Health passed a resolution recording the 2018 health tax rate at 3.0 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The Pulaski County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2018.

PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

3. CASH AND INVESTMENTS

Under Kentucky Revised Statute 66.480, the Taxing District is allowed to invest in obligations of the U.S. and of its agencies, obligations backed by the full faith and credit of the U.S. or a U.S. government agency, obligations of any corporation of the U.S. government, certificates of deposit or other interest-bearing accounts issued by institutions insured by the Federal Deposit Insurance Corporation (FDIC) or similarly collateralized institutions, and bonds and securities of states, local governments, or related agencies in the U.S. rated in one of the three highest categories by a nationally recognized rating agency.

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 cash and investment deposits at June 30, 2018 were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash and investment deposits	\$ 765,475
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(1,228,891)</u>
(Over) Collateralized	\$ <u>(963,416)</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$1,196,268 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2018.



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

The Board of Health
Pulaski County Public Health Taxing District
Somerset, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pulaski County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report thereon dated October 30, 2018. 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 30, 2018

**Pulaski County Public Health Taxing District Budget
Fiscal Year 2019-20**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2018	\$1,419,142.15	\$325,663.77	\$1,744,805.92	\$1,744,805.92	
Projected Remaining 2018-19 Receipts					
Projected Tax Receipts	\$289,101.00	\$0.00	\$289,101.00		
Projected Interest Earned	\$2,128.71	\$2,768.14	\$4,896.86		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2019 Receipts	\$291,229.71	\$2,768.14	\$293,997.86	\$293,997.86	
Projected Remaining 2018-19 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$1,210,216.00	\$0.00	\$1,210,216.00		
Advertising & Printing	\$600.00	\$0.00	\$600.00		
Professional Services (Audit)	\$1,300.00	\$0.00	\$1,300.00		
Maintenance & Repair	\$127,182.62	\$0.00	\$127,182.62		
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$10,550.00	\$0.00	\$10,550.00		
Equipment	\$20,800.00	\$0.00	\$20,800.00		
Total Estimated Remaining 2019 Expenditures	\$1,371,998.62	\$0.00	\$1,371,998.62	\$1,371,998.62	
Estimated 2019-20 Opening Balance	\$338,373.24	\$328,431.91	\$666,805.16	\$666,805.16	
Proposed Budgets For Period Beginning July 1, 2019 and Ending June 30, 2020					
	Operating Fund	Capital Fund	Approved Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.03255 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.033 per \$100 of Assessed Property Value
Estimated opening Balance	\$338,373.24	\$328,431.91	\$666,805.16	\$666,805.16	\$666,805.16
Budgeted Receipts (All Sources): See Footnote					
Real Property Taxes	\$983,592.65		\$983,592.65	\$1,067,198.03	\$1,081,951.92
Personal Property Taxes	\$144,341.43		\$144,341.43	\$156,610.45	\$158,775.57
Motor Vehicle Taxes	\$128,430.89		\$128,430.89	\$139,347.51	\$141,273.98
Delinquent Tax Collections	\$22,060.88		\$22,060.88	\$22,060.88	\$22,060.88
Other Taxes - Telecommunications	\$10,912.52		\$10,912.52	\$10,912.52	\$10,912.52
Interest Income	\$998.67	\$5,583.34	\$6,582.01	\$6,902.38	\$6,958.82
Total Budgeted Receipts	\$1,290,337.04	\$5,583.34	\$1,295,920.38	\$1,403,031.78	\$1,421,933.79
Total Funds Available	\$1,628,710.28	\$334,015.25	\$1,962,725.54	\$2,069,836.93	\$2,088,738.94
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$1,234,323.00		\$1,234,323.00	\$1,234,323.00	\$1,234,323.00
Building Maintenance & Repair					
Snow Removal	\$1,000.00				
Landscaping maintenance annual	\$1,600.00				
Painting conference room and upstairs hallways	\$4,300.00				
Replace flooring in conference room	\$4,600.00				
Miscellaneous	\$10,000.00				
Total Building Maintenance & Repair	\$21,500.00		\$21,500.00	\$21,500.00	\$21,500.00
Furniture & Fixtures					
Seasonal décor	\$500.00				
8 Pull down blinds front registration desks	\$850.00				
Kids rug, foam mats, educational wall toys	\$1,800.00				
Tables and chairs conference room	\$2,500.00				
Phlebotomy/blood drawing chair	\$1,400.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$12,050.00		\$12,050.00	\$12,050.00	\$12,050.00
Equipment					
Miscellaneous Computers and Related Equipment	\$13,450.00				
Miscellaneous	\$10,000.00				
Total Equipment	\$23,450.00		\$23,450.00	\$23,450.00	\$23,450.00
Professional Services (Taxing District Audit)	\$1,400.00		\$1,400.00	\$1,400.00	\$1,400.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
Dues and Subscriptions (KALBOH & KPHA)	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$1,294,823.00	\$0.00	\$1,294,823.00	\$1,294,823.00	\$1,294,823.00
Balance Remaining	\$333,887.28	\$334,015.25	\$667,902.54	\$775,013.93	\$793,915.94
Net Surplus/Deficit Before Optional Expenses			\$1,097.38	\$108,208.78	\$127,110.79
Optional - Expenses for Local Mini Grants:					
Pulaski Conservation District - To Implement Tetanus Shots			\$10,000.00	\$10,000.00	\$10,000.00
Optional - Expenses for LED Lighting:					
LED Lighting - 3 Bulb			\$18,000.00	\$18,000.00	\$18,000.00
Optional - Expenses for Small Automatic Generator:					
Automatic Generator - smaller for powering medical fridges and other necessities				\$15,000.00	\$15,000.00
Optional - Expenses for Large Automatic Generators:					
Automatic Generator - larger for powering entire building				\$80,000.00	\$80,000.00
Total Budgeted Expenditures Including Optional Expenses Except Small Automatic Generator			\$1,322,823.00	\$1,402,823.00	\$1,402,823.00
Balance Remaining Including Optional Expenses Except Small Automatic Generator			\$639,902.54	\$667,013.93	\$685,915.94
Net Surplus/Deficit Including Optional Expenses Except Small Automatic Generator			(\$26,902.62)	\$208.78	\$19,110.79

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.30% on the operating account and 1.7% on the CD.

**Pulaski County Public Health Taxing District Budget
Fiscal Year 2019-20**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2018	\$1,419,142.15	\$325,663.77	\$1,744,805.92	\$1,744,805.92	
Projected Remaining 2018-19 Receipts					
Projected Tax Receipts	\$289,101.00	\$0.00	\$289,101.00		
Projected Interest Earned	\$2,128.71	\$2,768.14	\$4,896.86		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2019 Receipts	\$291,229.71	\$2,768.14	\$293,997.86	\$293,997.86	
Total Funds Available	\$1,710,371.86	\$328,431.91	\$2,038,803.78	\$2,038,803.78	
Projected Remaining 2018-19 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$1,210,216.00	\$0.00	\$1,210,216.00		
Advertising & Printing	\$600.00	\$0.00	\$600.00		
Professional Services (Audit)	\$1,300.00	\$0.00	\$1,300.00		
Maintenance & Repair	\$47,182.62	\$0.00	\$47,182.62		
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$10,550.00	\$0.00	\$10,550.00		
Equipment	\$20,800.00	\$0.00	\$20,800.00		
Total Estimated Remaining 2019 Expenditures	\$1,291,998.62	\$0.00	\$1,291,998.62	\$1,291,998.62	
Estimated 2019-20 Opening Balance	\$418,373.24	\$328,431.91	\$746,805.16	\$746,805.16	

Proposed Budgets For Period Beginning July 1, 2019 and Ending June 30, 2020						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @	
			\$0.03 per \$100 of Assessed Property Value	\$0.03255 per \$100 of Assessed Property Value	\$0.033 per \$100 of Assessed Property Value	
Estimated opening balance	\$418,373.24	\$328,431.91	\$746,805.16	\$746,805.16	\$746,805.16	
Budgeted Receipts (All Sources): See Footnote						
Real Property Taxes	\$983,592.65		\$983,592.65	\$1,087,198.03	\$1,081,951.92	
Personal Property Taxes	\$144,341.43		\$144,341.43	\$156,610.45	\$158,775.67	
Motor Vehicle Taxes	\$128,430.89		\$128,430.89	\$139,347.51	\$141,273.98	
Delinquent Tax Collections	\$22,060.88		\$22,060.88	\$22,060.88	\$22,060.88	
Other Taxes - Telecommunications	\$10,912.52		\$10,912.52	\$10,912.52	\$10,912.52	
Interest Income	\$1,238.67	\$5,683.34	\$6,822.01	\$7,142.38	\$7,198.92	
Total Budgeted Receipts	\$1,290,577.04	\$5,683.34	\$1,296,160.38	\$1,403,271.78	\$1,422,173.79	
Total Funds Available	\$1,708,950.28	\$334,015.25	\$2,042,965.54	\$2,150,076.93	\$2,168,978.94	
Budgeted Expenditures:						
Health Center Operations to LCDHD at 2.8 cents	\$1,234,323.00		\$1,234,323.00	\$1,234,323.00	\$1,234,323.00	
Building Maintenance & Repair						
Snow Removal	\$1,000.00					
Landscaping maintenance annual	\$1,800.00					
Painting conference room and upstairs hallways	\$4,300.00					
Replace flooring in conference room	\$4,600.00					
Miscellaneous	\$10,000.00					
Total Building Maintenance & Repair	\$21,500.00		\$21,500.00	\$21,500.00	\$21,500.00	
Furniture & Fixtures						
Seasonal décor	\$500.00					
8 Pull down blinds front registration desks	\$850.00					
Kids rug, foam mats, educational wall toys	\$1,800.00					
Tables and chairs conference room	\$2,500.00					
Phlebotomy/blood drawing chair	\$1,400.00					
Miscellaneous	\$5,000.00					
Total Furniture & Fixtures	\$12,050.00		\$12,050.00	\$12,050.00	\$12,050.00	
Equipment						
Miscellaneous Computers and Related Equipment	\$13,450.00					
Miscellaneous	\$10,000.00					
Total Equipment	\$23,450.00		\$23,450.00	\$23,450.00	\$23,450.00	
Professional Services (Taxing District Audit)	\$1,400.00		\$1,400.00	\$1,400.00	\$1,400.00	
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00	
Dues and Subscriptions (KALBOH & KPHA)	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00	
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00	
Total Budgeted Expenditures	\$1,294,823.00	\$0.00	\$1,294,823.00	\$1,294,823.00	\$1,294,823.00	
Balance Remaining	\$414,127.28	\$334,015.25	\$748,142.54	\$855,253.93	\$874,155.94	
Net Surplus/Deficit Before Optional Expenses			\$1,337.38	\$108,448.78	\$127,350.79	
Optional - Expenses for Local Mini Grants:						
Pulaski Conservation District - To Implement Tetanus Shots			\$10,000.00	\$10,000.00	\$10,000.00	
Optional - Expenses for LED Lighting:						
LED Lighting - 3 Bulb			\$18,000.00	\$18,000.00	\$18,000.00	
Optional - Expenses for Small Automatic Generator:						
Automatic Generator - smaller for powering medical fridges and other necessities			\$15,000.00	\$15,000.00	\$15,000.00	
Optional - Expenses for Large Automatic Generators:						
Automatic Generator - larger for powering entire building			\$80,000.00	\$80,000.00	\$80,000.00	
Total Budgeted Expenditures Including Optional Expenses Except Small Automatic Generator			\$1,402,823.00	\$1,402,823.00	\$1,402,823.00	
Balance Remaining Including Optional Expenses Except Small Automatic Generator			\$640,142.54	\$747,253.93	\$766,155.94	
Net Surplus/Deficit Including Optional Expenses Except Small Automatic Generator			(\$106,662.62)	\$448.78	\$19,350.79	

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.30% on the operating account and 1.7% on the CD.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2019-2020
Pulaski County Public Health Taxing District**

0 From 2018 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	3,347,185,622	3,347,185,622		
G - Tangible Personal	279,938,859		279,938,859	
H - PS Real Estate - Effective	104,016,675	104,016,675		
I - PS Tangible - Effective	160,755,445		160,755,445	
J - Distilled Spirits	0			
M - Motor Vehicles	450,634,696			450,634,696
N - Watercraft	28,665,830		28,665,830	
Aircraft	3,714,709		3,714,709	
Watercraft (Non-Commercial)	9,692,670		9,692,670	
Inventory in Transit	23,693,646		23,693,646	
Total	4,408,298,152	3,451,202,297	506,461,159	450,634,696
Tax Base (Total Divided by 100)	44,082,982	34,512,023	5,064,612	4,506,347
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	1,322,489	1,035,361	151,938	135,190
Required Support @ .028	1,234,323	966,337	141,809	126,178
Tax Support for Land, Building & Equipment	88,166	69,024	10,129	9,013
Tax Projections @ 95% Collection Rate				
Real Property Projections	983,593			
Tangible Personal Property Projections	144,341			
Motor Vehicle Projections	128,431			
Total	1,256,365			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2019-2020
Pulaski County Public Health Taxing District**

0 From 2018 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	3,347,185,622	3,347,185,622		
G - Tangible Personal	279,938,859		279,938,859	
H - PS Real Estate - Effective	104,016,675	104,016,675		
I - PS Tangible - Effective	160,755,445		160,755,445	
J - Distilled Spirits	0			
M - Motor Vehicles	450,634,696			450,634,696
N - Watercraft	28,665,830		28,665,830	
Aircraft	3,714,709		3,714,709	
Watercraft (Non-Commercial)	9,692,670		9,692,670	
Inventory in Transit	23,693,646		23,693,646	
Total	4,408,298,152	3,451,202,297	506,461,159	450,634,696
Tax Base (Total Divided by 100)	44,082,982	34,512,023	5,064,612	4,506,347
Tax Rate		\$ 0.03255	\$ 0.03255	\$ 0.03255
Total Projected Tax (Tax Base * Tax Rate)	1,434,901	1,123,366	164,853	146,682
Required Support @ .028	1,234,323	966,337	141,809	126,178
Tax Support for Land, Building & Equipment	200,578	157,030	23,044	20,504
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,067,198			
Tangible Personal Property Projections	156,610			
Motor Vehicle Projections	139,348			
Total	1,363,156			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2019-2020
Pulaski County Public Health Taxing District**

	From 2018 Property Tax Assessment			
	0			
	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	3,347,185,622	3,347,185,622		
G - Tangible Personal	279,938,859		279,938,859	
H - PS Real Estate - Effective	104,016,675	104,016,675		
I - PS Tangible - Effective	160,755,445		160,755,445	
J - Distilled Spirits	0			
M - Motor Vehicles	450,634,696			450,634,696
N - Watercraft	28,665,830		28,665,830	
Aircraft	3,714,709		3,714,709	
Watercraft (Non-Commercial)	9,692,670		9,692,670	
Inventory in Transit	23,693,646		23,693,646	
Total	4,408,298,152	3,451,202,297	506,461,159	450,634,696
Tax Base (Total Divided by 100)	44,082,982	34,512,023	5,064,612	4,506,347
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	1,454,738	1,138,897	167,132	148,709
Required Support @ .028	1,234,323	966,337	141,809	126,178
Tax Support for Land, Building & Equipment	220,415	172,560	25,323	22,532
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,081,952			
Tangible Personal Property Projections	158,776			
Motor Vehicle Projections	141,274			
Total	1,382,001			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

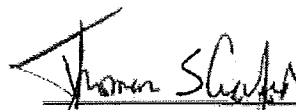
A 2017 Assessment of Adjusted Property At Full Rates			3,817,337,107
Net Change in	2018	261,189,470	
B 2018 Homestead Exemptions	2017	259,538,220	1,651,250
C 2017 Adjusted Tax Base			3,815,685,857
D 2018 Net Assessment Growth			78,210,744
E 2018 Total Valuation of Adjusted Property at Full Rates			3,891,896,601
	Property Subject to Taxation 2017	Net Assessment Growth	Property Subject to Taxation 2018
F Real Estate	\$3,271,137,957	77,698,915	\$3,347,185,822
G Tangible Personalty	286,878,641	(6,939,782)	279,938,859
H P.S. Co-Real Estate-Effective	86,955,264	17,061,411	104,016,675 *
P.S. Co.-Real Estate-100%	86,955,264	17,061,411	104,016,675 *
I P.S. Co.-Tang.-Effective	172,365,245	(11,609,800)	160,755,445 *
P.S. Co.-Tang.-100%	204,313,948	(13,418,522)	190,895,425 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	447,199,596		450,634,696
N Watercraft	27,324,236		28,665,830
Net New Property: PVA Real Estate			40,460,827
P. S. Co. Real Estate-Effective			17,081,411 *
Unmined Coal			-
Tobacco In Storage			-
Other Agricultural Products			138,455
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)			3,714,709
Watercraft(Non-Commercial)			9,692,670
Inventory in transit			23,693,646
2017 R. E. Exonerations & Refunds			11,056,450
2017 Tangible Exonerations & Refunds			352,102

* Estimated Assessment
+ Increase Exonerations

I, Thomas S. Crawford, Director, Division of Local Support, certify that the above total is the equalized assessment of the different classes of property and the total assessment of PULASKI County as made by the Office of Property Valuation for 2018, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

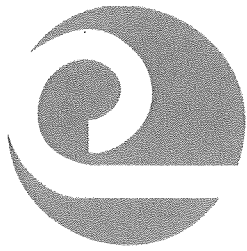
Witness my hand this

8-8-2018


 Thomas S. Crawford, Director
 Division of Local Support
 Office of Property Valuation
 Finance and Administration Cabinet

Taxing District	Tax Rate	Year	Revenues	Expenditures	Income/Loss	Net	Bank Account Balance	Percentage of Annual Excess/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	2010	\$ 174,044.15	\$ 197,039.08	\$ (22,994.93)	\$ 209,689.59	88%	12%							
		2011	\$ 176,362.05	\$ 155,739.90	\$ 20,622.15	\$ 230,311.74	9%	100%	0%						
		2012	\$ 208,495.96	\$ 209,241.65	\$ (745.69)	\$ 229,566.05	0%	100%	0%						
		2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 225,975.14	-2%	98%	2%						
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 228,981.97	1%	100%	0%						
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47	5%	100%	0%						
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%						
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%						
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%	10,845	\$ 2,331,675.00	\$ 233,167.50			97%
		μ	\$ 208,264.30	\$ 208,906.46	\$ (642.16)	\$ 229,764.86									
Casey	\$0.043	2010	\$ 190,618.68	\$ 109,912.68	\$ 80,706.00	\$ 138,541.99	100%	0%							
		2011	\$ 237,574.17	\$ 114,985.37	\$ 122,588.80	\$ 261,130.79	47%	100%	0%						
		2012	\$ 247,924.81	\$ 170,292.47	\$ 77,632.34	\$ 338,763.13	23%	100%	0%						
		2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 421,329.76	20%	100%	0%						
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 491,891.09	14%	100%	0%						
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90	11%	100%	0%						
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	14%	100%	0%						
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%						
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38	10%	100%	0%	4,187	\$ 900,205.00	\$ 90,020.50			892%
		μ	\$ 250,483.40	\$ 167,642.03	\$ 82,841.38	\$ 486,518.30									
Clinton	\$0.035	2010	\$ 115,131.33	\$ 86,883.45	\$ 28,247.88	\$ 111,499.15	100%	0%							
		2011	\$ 116,202.81	\$ 87,867.60	\$ 28,335.21	\$ 139,834.36	20%	100%	0%						
		2012	\$ 161,742.57	\$ 139,766.60	\$ 21,975.97	\$ 161,810.33	14%	100%	0%						
		2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 183,345.82	12%	100%	0%						
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 211,100.32	13%	100%	0%						
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36	10%	100%	0%						
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	8%	100%	0%						
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%						
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37	-1%	98%	2%	4,209	\$ 904,935.00	\$ 90,493.50			307%
		μ	\$ 156,093.42	\$ 134,464.63	\$ 21,628.79	\$ 206,234.07									
Cumberland	\$0.035	2010	\$ 78,788.08	\$ 94,607.76	\$ (15,819.68)	\$ 65,347.14	83%	17%							
		2011	\$ 79,402.91	\$ 61,821.51	\$ 17,581.40	\$ 82,928.54	21%	100%	0%						
		2012	\$ 111,667.46	\$ 96,242.00	\$ 15,425.46	\$ 98,354.00	16%	100%	0%						
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	0%	100%	0%						
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	18%	100%	0%						
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	15%	100%	0%						
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	2%	100%	0%						
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	-15%	87%	13%						
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95	-5%	95%	5%	6,486	\$ 1,394,490.00	\$ 139,449.00			85%
		μ	\$ 110,340.32	\$ 106,119.98	\$ 4,220.35	\$ 110,536.10									
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 108,351.76	100%	0%							
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	21%	100%	0%						
		2012	\$ 142,882.49	\$ 151,709.98	\$ (8,827.49)	\$ 128,866.87	-7%	94%	6%						
		2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 137,245.90	6%	100%	0%						
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 147,179.28	7%	100%	0%						
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51	12%	100%	0%						
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	12%	100%	0%						
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%						
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95	6%	100%	0%	4,595	\$ 987,925.00	\$ 98,792.50			216%
		μ	\$ 146,703.12	\$ 131,264.86	\$ 15,438.26	\$ 158,836.90									

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	\$0.040	2010	\$ 186,141.69	\$ 131,792.92	\$ 54,348.77	\$ 293,302.01		100%	0%				
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%				
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	1%				
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%		7,254	\$ 1,559,610.00	\$ 155,961.00
μ		\$ 191,293.04	\$ 166,047.96	\$ 25,245.08	\$ 369,538.01		100%	0%					
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12		100%	0%				
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%				
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%				
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%		20,435	\$ 4,393,525.00	\$ 439,352.50
μ		\$ 1,093,193.23	\$ 1,053,789.12	\$ 39,404.11	\$ 595,031.35		100%	0%					
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51		93%	7%				
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%				
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%				
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%		11,922	\$ 2,563,230.00	\$ 256,323.00
μ		\$ 753,134.89	\$ 742,405.92	\$ 10,728.97	\$ 409,415.10		100%	0%					
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69		67%	33%				
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	51%	100%	0%				
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%				
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%		15,771	\$ 3,390,765.00	\$ 339,076.50
μ		\$ 600,002.01	\$ 642,991.89	\$ (42,989.88)	\$ 297,882.06		100%	0%					
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95		100%	0%				
		2011	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	-1%	100%	0%				
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%				
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%		12,177	\$ 2,618,055.00	\$ 261,805.50
μ		\$ 256,171.58	\$ 254,638.78	\$ 1,532.80	\$ 114,024.33		100%	0%					



PULASKI COUNTY CONSERVATION DISTRICT

45 Eagle Creek Drive, Suite 102, Somerset, KY 42503
(606) 678-4842 Ext. 3, (855) 784-0873 Fax

CHAIRMAN
Rodney Dick

VICE-CHAIRMAN
Lyndon Woods

SECRETARY/
Treasurer
Barbara Fulcher

MEMBER
Garnett Wilson

MEMBER
Wayne Cox

MEMBER
Don Minton

MEMBER
Tim Tarter

EMPLOYEES
John Burnett
Nancy Carver
David Sayers

To Whom It May Concern:

The Pulaski County Conservation District works in conjunction with the Pulaski County Cattleman's Association and the Pulaski County Extension Service to implement an annual on-farm field day. The average attendance of 200 for the field days are exposed to new technologies or practices which farmers and/or landowners can take back and implement on their own operations. Some things that they may learn more about is conservation practices, production practices, or management decisions. In addition, it is a family atmosphere with activities for children and a lady's program.

For the upcoming Annual 2019 Pulaski County Farm Field Day we would like to offer a health aspect to the event. So, the Pulaski County Conservation District would like to request \$10,000 to implement a tetanus shot for attendants at the 2019 Pulaski County Farm Field Day.

Farmers and/or landowners deal with harsh environmental conditions caring for livestock, growing crops, processing agricultural commodities, repairing equipment or fences, and many other aspects. We would like to encourage folks working in the agricultural industry to be proactive by receiving a tetanus shot.

Finally, the Pulaski County Conservation District strives to encourage sound soil and water conservation practices to manage, enhance, and promote the wise use of our natural resources. However, at times we forget one the most valuable resources are the hard-working people that care for land. Thank you for your consideration of this request.

Rodney Dick
Chairman

Newco Electrical Construction inc.

P.O. Box 127
Summersville, Ky. 42782

E-mail - newcoelectric@windstream.net
Phone 270-572-3181

QUOTE

PULASKI COUNTY HEALTH DEPARTMENT

QUOTE to retrofit 172 existing 2x4 lay-in fixtures with 2 led bulbs for each fixture. total 344 led bulbs

Three bulbs each fixture 516 total led bulbs

Four bulbs each fixture 688 total led bulbs

Led bulbs are 36 watts each

Total price \$14,301.00 2 bulbs each fixture

Total price \$17,053.00 3 bulbs each fixture

Total price \$19,177.00 4 bulbs each fixture

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QUOTE to retrofit 172 existing 2x4 lay-in fixtures with 2 led bulbs for each fixture. total 344 led bulbs

Total price \$14,301.00

Kentucky Emergency Power, LLC

Jack Judy

Cell: 859-319-9171 Office: 606-346-5781

6500 KY HWY 2141

Hustonsville KY 40437

Quote for Pulaski County Health Department

Quote is for the purchase and installation of a 16kw single phase Generac air-Cooled Natural Gas Generator with a 100 amp single Service rated transfer switch to provide backup power for the essentials.

Scope of the work of this quote includes; site preparation, set preformed concrete pad, transport unit to customers site and set unit on pad, reuse current 100 amp transfer switch currently in the building, pull wiring out of conduit from switch to where it goes into building to portable hookup, redo conduit at building removing portable hook up and rerouting conduit to genset, run new wiring from genset to transfer switch, build gas line out 10-15 feet to hook to propane tank, perform turn up and acceptance test of unit. Electrical inspection is included in the price.

Deposit for generator/switch	\$6,400.00
Balance due when job is complete	<u>\$5,300.00</u>
Total price of job	\$11,700.00

This quote is the same for the other 6 buildings in the district
Providing all the other buildings are set up similar

Kentucky Emergency Power, LLC

Jack Judy

Cell: 859-319-9171 Office: 606-346-5781

6500 KY HWY 2141

Hustonsville KY 40437

Quote for Pulaski County Health Department

Quote is for the purchase and installation of a 100kw 3-phase 120/208v Generac Liquid-Cooled Natural Gas Generator with a 1200 amp 120/208v 3-phase Service rated transfer switch to provide backup power for the entire building.

Scope of the work of this quote includes; site preparation, pour a 6 inch concrete pad, transport unit to customers site and set unit on pad, set transfer switch beside the 1200 amp main house service panel, run conduit and wiring from genset to transfer switch, perform cutover to transfer switch with the power company, Dig and bury 2" gas line from tap at the road to set new meter beside genset, work with gas company on pipe fusion at tap and riser as well as set gas meter and build halo, pipe gas line from meter to genset, convert all panels to a 4 wire system per nec code requirements, remove existing 100amp transfer switch, perform turn up and acceptance test of unit. Electrical inspection is included in the price.

Deposit for generator/switch	\$45,600.00
Balance due when job is complete	<u>\$32,900.00</u>
Total price of job	\$78,500.00