

PULASKI COUNTY BOARD OF HEALTH MEETING
Thursday February 18, 2021
AGENDA

I. CALL TO ORDER

II. HEALTH EDUCATION

A. PULASKI COUNTY UPDATE

III. APPROVE PREVIOUS MINUTES

IV. OLD BUSINESS

V. NEW BUSINESS

A. Audit report 2020

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

VI. CONCLUDE

Lake Cumberland District Health Department						
Indicator	2011		2015		2020	
	Pulaski	Kentucky	Pulaski	Kentucky	Pulaski	Kentucky
Population	60,853	4,314,113	63,907	4,395,295	64,623	4,468,402
% below 18 years of age	22.6	23.6	22.9	23.1	22.2	22.6
% 65 and older	16.9	13.2	17.2	14.4	18.8	16.4
% Non-Hispanic Black	1.3	7.5	1.2	8.0	1.1	8.2
%Hispanic	1.4	2.6	2.3	3.3	2.6	3.8
% Non-Hispanic White	n/a	n/a	94.7	85.6	94.1	84.3
% not proficient in English	0.9	1.9	0.3	1.0	0.0	1.0
Health Outcomes	58		68		73	
Length of Life	65		79		78	
Premature death	9,563	8,859	10,223	8,900	11,300	9,700
Quality of Life	47		52		65	
Poor or fair health	24%	22%	27%	21%	24%	24%
Poor physical health days	4.3	4.7	5.2	4.8	5.26	5.05
Poor mental health days	3.80	4.30	4.00	4.30	5.07	5.00
Low birthweight	9%	9%	9%	9%	8%	9%
Health Factors	29		57		77	
Health Behaviors	28		40		91	
Adult smoking	29%	28%	27%	26%	24%	25%
Adult obesity	30%	31%	32%	32%	37%	34%
Food environment index	n/a	n/a	6.90	7.20	7.00	7.00
Physical inactivity	n/a	n/a	34%	29%	33%	29%
Access to exercise opportunities	n/a	n/a	71%	72%	73%	71%
Excessive drinking	6%	11%	7%	12%	15%	17%
Alcohol-impaired driving deaths	n/a	n/a	24%	29%	29%	26%
Sexually transmitted infections	123.00	287.00	165.00	394.00	276.20	433.70
Teen birth rate	67	52	64.1	48.4	47.3	33.7
Clinical Care	12		35		46	
Uninsured	17%	19%	18%	16%	7%	6%
Primary care physicians	1102:1	1232:1	1223:1	1551:1	1320:1	1520:1
Dentists	n/a	n/a	1486:1	1683:1	1400:1	1540:1
Mental health providers	n/a	n/a	484:1	633:1	310:1	440:1
Diabetic monitoring	77%	82%	87%	85%	n/a	n/a
Mammography screening	61%	62%	57%	60%	31%	40%
Flu vaccinations	n/a	n/a	n/a	n/a	33%	45%
Social & Economic Factors	55		82		67	
High school graduation	86%	84%	90%	86%	96%	90%
Some college	48%	54%	50%	58%	54%	62%
Unemployment	10.6%	10.5%	9.5%	8.3%	5.1%	4.3%
Children in poverty	32%	23.0%	33.3%	25.5%	26.4%	22.3%
Income inequality	n/a	n/a	5.7	5.1	5.6	5.1
Children in single-parent households	32%	32%	35%	34%	35%	34%
Social associations	n/a	n/a	9.9	10.8	9.8	10.7
Violent crime	n/a	n/a	104	235	119	222
Injury deaths	n/a	n/a	77	81	96	93
Physical Environment	12		85		108	
Air pollution - particulate matter	0.0	2.0	13.2	13.5	10.0	10.7
Drinking water violations	n/a	n/a	0%	9%	Yes	n/a
Severe housing problems	n/a	n/a	18%	14%	17%	14%
Driving alone to work	n/a	n/a	85%	83%	87%	82%
Long commute - driving alone	n/a	n/a	20%	28%	21%	30%

Pulaski County Profile



	KENTUCKY			PULASKI			
	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	
DEMOGRAPHICS 	POPULATION						
	4,395,295 2015	4,468,402 2020		63,907 2015	64,623 2020		
	MEDIAN HOUSEHOLD INCOME	43,307 2015	50,189 2020		34,355 2015	41,541 2020	
	UNEMPLOYMENT	8.3% 2015	4.3% 2020		9.5% 2015	5.1% 2020	
	POPULATION 65 YEARS OF AGE AND OVER	14.4% 2015	16.4% 2020		17.2% 2015	18.8% 2020	
HEALTH BEHAVIORS 	ADULT SMOKING	26% 2015	25% 2020		27% 2015	24% 2020	
	ADULT OBESITY	32% 2015	34% 2020		32% 2015	37% 2020	
	PHYSICAL INACTIVITY	29% 2015	29% 2020		34% 2015	33% 2020	
	EXCESSIVE DRINKING	12% 2015	17% 2020		7% 2015	15% 2020	
	OVERDOSE (# ED nonfatal drug - any substance)	13,112 2015	11,389 2020		95 2015	106 2020	

Better
 No Change
 Worse
 Baseline data is not comparable, data overlaps with latest timeframe, or the change is neither positive nor negative.

*Changes were not tested for statistical significance

Sources: County Health Rankings 2015 and 2020; KY Kids Count 2020; Kentucky Injury Prevention and Research Center, 2020; ACS 5-yr Estimates, 2017

Pulaski County Profile



SOCIAL ECONOMIC FACTORS



	KENTUCKY			PULASKI		
	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*
CHILDREN IN POVERTY (below 100% of the federal poverty level)	25.5% 2015	22.3% 2020	✓	33.3% 2015	26.4% 2020	✓
CHILDREN IN SINGLE PARENT HOUSEHOLDS	34% 2015	34% 2020	=	35% 2015	35% 2020	=
GRANDPARENTS RAISING GRANDCHILDREN (number of grandparents)	n/a 2015	104,124 2020	—	n/a 2015	1830 2020	—
CHILDREN IN FOSTER CARE (rate per 1,000 children ages 0-17)	37.2 2015	51.1 2020	✗	n/a 2015	85.6 2020	—
CHILDREN LIVING IN FOOD INSECURE HOUSEHOLDS	20.0% 2015	18.9% 2020	✓	23.2% 2015	21.7% 2020	✓
INCARCERATED PARENTS	n/a 2015	56% 2020	—	n/a 2015	45-52% 2020	—
TEEN BIRTH (rate per 1,000 ages 15-19)	48.4 2015	33.7 2020	✓	64.1 2015	47.3 2020	✓
STUDENT HOMELESSNESS	n/a 2015	3% 2020	—	n/a 2015	3% 2020	—

✓ Better
 = No Change
 ✗ Worse
 — Baseline data is not comparable, data overlaps with latest timeframe, or the change is neither positive nor negative.

n/a - data not available *Changes were not tested for statistical significance

Sources: County Health Rankings 2015 and 2020; KY Kids Count 2020; Kentucky Injury Prevention and Research Center, 2020; ACS 5-yr Estimates, 2017

Pulaski County Board Of Health
Meeting Minutes
February 25, 2020

The Pulaski County Board of Health met on Tuesday, February 25, 2020, 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
Dr. Hossenin Fallahazadeh
Patty Guinn, RPH
Dr. Harvey Schleiter
Dr. Alvin Perkins
Dr. Tonya Shea

OTHERS PRESENT

Shawn Crabtree
Norma Trull
Brigette Bender
Ronald Cimala

The meeting was called to order by Judge Steve Kelley

HEALTH EDUCATION:

The City of Somerset is applying for grant assistance in the development of a pedestrian walking track on site with the Somersplash waterpark and Ward Correll Baseball Complex. The City is seeking \$20,000 to help offset the cost of the first phase of walking paths at the facility.

Phoenix Wellness is applying for grant assistance to provide free access to physical activity for the youth in our community as well as their families. The \$25,000 grant would help in eliminating some of the socio-economic barriers created by poverty.

Tracy Aaron was present and went over different ongoing projects in Health Education.



LCDHD County Health Centers

Adair • Casey • Clinton • Cumberland • Green • McCreary • Pulaski • Russell • Taylor • Wayne

Hearing or speech impaired callers: call the Kentucky Relay Service at (800) 648-6056.
Give the communications assistant our phone number to contact us.

Call (800) 928-4416



DIABETES PROGRAM:

Jamie Lee from the Diabetes Program gave a presentation on the program. At the present, the Diabetes Education Program is the only source of free comprehensive diabetes self-management education in the ten county district.

APPROVAL OF PREVIOUS MINUTES:

Everyone was given a copy in a packet prior to the meeting. Dr. Fallahazadeh moved that the minutes be approved from the Local Board meeting 02-19-2019. Rodney Dick second the motion. It was unanimously accepted.

OLD BUSINESS:

No old business

NEW BUSINESS:

A. AUDIT REPORT 2019:

Everyone was given a copy of the Audited Financial Statement for Lake Cumberland District Health Department, Somerset, Kentucky, ending June 30, 2019, 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. James Wesley made the motion to accept the audit report Dr. Schleiter second the motion. There was no discussion. The motion passed.

B. SET LOCAL TAX RATE:

The current tax rate is at three cents per \$100.00 of assessed value; Mr. Crabtree proposed to keep the current tax rate. The opening balance for July is \$703,306.99 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. Dr. Perkins second the motion. The motion passed unanimously.

C. APPROVAL OF BUDGET:

Mr. Crabtree went over in detail the proposed budget with the three cent tax rate and line by line of the items for building maintenance/repairs and furniture/fixtures. Motion was made by Dr. Perkins to approve next year's budget. Dr. Fallahzadeh second the motion. The motion passed.

Mini grant for Phoenix Wellness was approved for \$5,000. James Wesley made the motion to approve the grant Dr. Fallahzadeh second the motion. The motion passed.

Mini grant for \$20,000 for the walking grant was approved. Dr. Schleiter made the motion to approve the grant Rodney Dick second the motion. The motion passed. Reginald Chaney was abstained from the vote.

Mini grant for \$2,500 for the Pulaski Conservation District to implement tetanus shots was approved. Reginald Chaney made the motion to approve the grant James Wesley second the motion. The motion passed Rodney Dick was abstained from the vote.

D. BOARD MEMBERS WHOSE TERMS EXPIRE:

Those members whose terms expire December 31, 2020 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.

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

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

F. ELECTION OF OFFICERS:

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

G. EXECUTIVE DIRECTOR'S REPORT:

Mr. Crabtree briefly went over the current financial standing for the Health Department, everything looks good for now.

CONCLUSION:

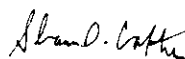
No other question, Dr. Fallahazadeh made the motion to adjourn Jim Wesley second the motion all were in favor of dismissing and the meeting was adjourned.



Steven Kelley, Chairman

Stephen

Pulaski County Board of Health



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Shawn D. Crabtree
Date: 2020-03-26
09:19:33

Shawn Crabtree, Secretary

Pulaski County Board of Health

Pulaski County Board Of Health
Special Called Meeting-Discuss the mini grant for the City of Somerset walking trail
July 20, 2020 (this was a Zoom meeting)

A special called meeting was called to discuss the location for the mini grant funded walking trail

MEMBERS PRESENT

Steve Kelley, Co. Judge Exec.
Jim Wesley
Becky Whitis
Dr. Harvey Schleiter
Dr. Alvin Perkins
Dr. Hossenin Fallahazadeh
Dr. Tonya Shea
Patty Guinn
Dr. Bruce Jasper
Dr. Jim Muse

OTHERS PRESENT

Shawn Crabtree
Brigette Bender
Jason Weatherford
Ronald Cimala


The meeting was called to order by Judge Steve Kelley

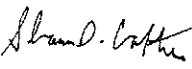
LOCATION OF THE MINI GRANT FUNDED WALKING TRAIL:

The item on the agenda was to discuss the location of the walking trail funded by a mini- grant through the Pulaski County Health Department. Jason Weatherford was present from the City of Somerset. Local Board had approved a 20,000 grant for a walking trail to be located at Somersplash Waterpark. The City of Somerset is now wanting to use the grant for a walking trail at Rocky Hollow. Dr. Fallahazadeh made the motion to approve the shifting of the mini-grant from Somersplash Waterpark to Rocky Hollow. Jim Wesley second the motion. The motion passed.

CONCLUSION:

Dr. Fallahazadeh made the motion to adjourn all were in favor of dismissing and the meeting was adjourned.


Stephen Kelley, Chairman
Pulaski County Board of Health

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Shawn D. Crabtree
Date: 2020-07-22
15:52:46

Shawn Crabtree, Secretary
Pulaski County Board of Health

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

**FINANCIAL STATEMENTS
June 30, 2020**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Pulaski County Public Health Taxing District (the Taxing District) which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of and for the year ended June 30, 2020, the related statement of revenues, expenditures, and changes in fund balance – regulatory basis, 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, 2020, and the respective changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the assets, liabilities and fund balances of the Pulaski County Public Health Taxing District, as of June 30, 2020, 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 December 29, 2020, 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
December 29, 2020

PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2020

ASSETS

Current assets	
Cash	\$ 384,966
Investments	
Certificate of deposit	<u>336,752</u>
Total assets	<u>\$ 721,718</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Restricted	<u>\$ 721,718</u>
Total liabilities and fund balance	<u>\$ 721,718</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, 2020**

Revenues	
Taxes collected	\$ 1,263,113
Interest earned	<u>10,622</u>
Total revenues	<u>1,273,735</u>
 Expenditures	
Transfers to the Health Department	1,234,323
Operating	13,643
Professional services	1,350
Miscellaneous	878
Grants and donations	770
Capital outlay	<u>27,046</u>
Total expenditures	<u>1,278,010</u>
 EXCESS OF REVENUES OVER (EXPENDITURES)	 (4,275)
 FUND BALANCE - beginning of year	 <u>725,993</u>
 FUND BALANCE - END OF YEAR	 <u><u>\$ 721,718</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, 2020

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through December 29, 2020, 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, 2020, have not been evaluated by the Taxing District.

2. TAX LEVY

On August 7, 2019, the Pulaski County Board of Health passed a resolution recording the 2020 health tax rate at 3 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, 2020.

PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

3. CASH AND INVESTMENTS

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

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Taxing District does not have a policy governing interest rate risk.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Taxing District will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be one hundred percent of the market value of the principal, plus accrued interest.

The Taxing District's cash and certificate of deposit at June 30, 2020 were not fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name. However, since that time, the collateral was increased to cover the balance.

Total cash and certificate of deposit	\$ 721,718
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(126,859)</u>
Under (Over) Collateralized	<u>\$ 94,859</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$1,234,323 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2020. An additional \$43,687 was transferred to the District Health Department to reimburse it for paying operating expenses of the Taxing District and for grants and donations from the Taxing District.

5. COVID-19 PANDEMIC

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pulaski County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2020, 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 December 29, 2020. 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
December 29, 2020

**Pulaski County Public Health Taxing District Budget
Fiscal Year 2021-22**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2020	\$785,669.27	\$338,859.27	\$1,124,528.54		\$1,124,528.54
Projected Remaining 2020-21 Receipts					
Projected Tax Receipts	\$273,183.94	\$0.00	\$273,183.94		
Projected Interest Earned	\$1,178.50	\$1,694.30	\$2,872.80		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2021 Receipts	\$274,362.45	\$1,694.30	\$276,056.74		\$276,056.74
Projected Remaining 2020-21 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$633,905.00	\$0.00	\$633,905.00		
Advertising & Printing	\$471.00	\$0.00	\$471.00		
Professional Services (Audit)	\$1,400.00	\$0.00	\$1,400.00		
Maintenance & Repair	\$33,460.00	\$0.00	\$33,460.00		
Dues & Subscriptions (KPHA & KALBOH)	\$500.00	\$0.00	\$500.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Local Mini Grants	\$770.00	\$0.00	\$770.00		
Building Improvements	\$2,500.00	\$0.00	\$2,500.00		
Furniture & Fixtures	\$8,110.65	\$0.00	\$8,110.65		
Equipment	\$24,272.02	\$0.00	\$24,272.02		
Total Estimated Remaining 2021 Expenditures	\$705,888.67	\$0.00	\$705,888.67		\$705,888.67
Estimated 2021-22 Opening Balance	\$354,143.05	\$340,553.57	\$694,696.61		\$694,696.61
Proposed Budgets For Period Beginning July 1, 2021 and Ending June 30, 2022					
	Operating Fund	Capital Fund	Approved Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.0302 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.033 per \$100 of Assessed Property Value
Estimated opening Balance	\$354,143.05	\$340,553.57	\$694,696.61	\$694,696.61	\$694,696.61
Budgeted Receipts (All Sources): See Footnote					
Real Property Taxes	\$1,065,891.51		\$1,065,891.51	\$1,072,997.46	\$1,172,480.66
Personal Property Taxes	\$151,274.96		\$151,274.96	\$152,283.46	\$166,402.46
Motor Vehicle Taxes	\$140,862.36		\$140,862.36	\$141,801.44	\$154,948.59
Delinquent Tax Collections	\$18,000.00		\$18,000.00	\$18,000.00	\$18,000.00
Other Taxes - Telecommunications	\$10,272.00		\$10,272.00	\$10,272.00	\$10,272.00
Interest Income	\$1,030.62	\$3,405.54	\$4,436.16	\$4,463.32	\$4,843.56
Total Budgeted Receipts	\$1,387,331.45	\$3,405.54	\$1,390,736.99	\$1,399,817.67	\$1,526,947.28
Total Funds Available	\$1,741,474.50	\$343,959.10	\$2,085,433.60	\$2,094,514.28	\$2,221,643.89
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$1,334,204.00		\$1,334,204.00	\$1,334,204.00	\$1,334,204.00
Building Maintenance & Repair					
Snow Removal	\$1,000.00				
Landscaping maintenance annual	\$1,800.00				
Miscellaneous	\$15,000.00				
Total Building Maintenance & Repair	\$17,800.00		\$17,800.00	\$17,800.00	\$17,800.00
Furniture & Fixtures					
Seasonal décor	\$500.00				
Décor for wall hangings, etc. for basement	\$500.00				
Vaccine Refrigerator 36 cu ft capacity	\$6,500.00				
Vaccine Refrigerator 20.2 cu ft capacity	\$4,000.00				
Microwave cart for Hands	\$300.00				
Bottle Filling Station for Hands	\$600.00				
Folding Tables for basement meeting room	\$400.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$17,800.00		\$17,800.00	\$17,800.00	\$17,800.00
Equipment					
Miscellaneous Computers and Related Equipment	\$12,000.00				
Generator Maintenance	\$1,000.00				
Miscellaneous	\$10,000.00				
Total Equipment	\$23,000.00		\$23,000.00	\$23,000.00	\$23,000.00
Professional Services (Taxing District Audit)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
Dues and Subscriptions (KALBOH, SPGE & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$1,396,904.00	\$0.00	\$1,396,904.00	\$1,396,904.00	\$1,396,904.00
Balance Remaining	\$344,570.50	\$343,959.10	\$688,529.60	\$697,610.28	\$824,739.89
Net Surplus/Deficit Before Optional Expenses			(\$6,167.01)	\$2,913.67	\$130,043.28
Optional - Expenses for Flooring:					
Lobby Flooring, Hands Flooring, and Basement Meeting Room			\$31,000.00	\$31,000.00	\$31,000.00
Total Budgeted Expenditures Including Optional Expenses			\$1,427,904.00	\$1,427,904.00	\$1,427,904.00
Balance Remaining Including Optional Expenses			\$657,529.60	\$666,610.28	\$793,739.89
Net Surplus/Deficit Including Optional Expenses			(\$37,167.01)	(\$28,086.33)	\$99,043.28
Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.30% on the operating account and 1% on the CD.					

**Lake Cumberland District Health Department
Local Support Determinations for FY 2021-2022
Pulaski County Public Health Taxing District**

0 From 2020 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	3,631,450,431	3,631,450,431		
G - Tangible Personal	286,280,634		286,280,634	
H - PS Real Estate - Effective	108,519,791	108,519,791		
I - PS Tangible - Effective	171,156,940		171,156,940	
J - Distilled Spirits	0			
M - Motor Vehicles	494,253,885			494,253,885
N - Watercraft	37,416,829		37,416,829	
Aircraft	3,201,950		3,201,950	
Watercraft (Non-Commercial)	6,981,405		6,981,405	
Inventory in Transit	25,751,576		25,751,576	
Total	4,765,013,441	3,739,970,222	530,789,334	494,253,885
Tax Base (Total Divided by 100)	47,650,134	37,399,702	5,307,893	4,942,539
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	1,429,504	1,121,991	159,237	148,276
Required Support @ .028	1,334,204	1,047,192	148,621	138,391
Tax Support for Land, Building & Equipment	95,300	74,799	10,616	9,885
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,065,892			
Tangible Personal Property Projections	151,275			
Motor Vehicle Projections	140,862			
Total	1,358,029			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2021-2022
Pulaski County Public Health Taxing District**

0 From 2020 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	3,631,450,431	3,631,450,431		
G - Tangible Personal	286,280,634		286,280,634	
H - PS Real Estate - Effective	108,519,791	108,519,791		
I - PS Tangible - Effective	171,156,940		171,156,940	
J - Distilled Spirits	0			
M - Motor Vehicles	494,253,885			494,253,885
N - Watercraft	37,416,829		37,416,829	
Aircraft	3,201,950		3,201,950	
Watercraft (Non-Commercial)	6,981,405		6,981,405	
Inventory in Transit	25,751,576		25,751,576	
Total	4,765,013,441	3,739,970,222	530,789,334	494,253,885
Tax Base (Total Divided by 100)	47,650,134	37,399,702	5,307,893	4,942,539
Tax Rate		\$ 0.0302	\$ 0.0302	\$ 0.0302
Total Projected Tax (Tax Base * Tax Rate)	1,439,034	1,129,471	160,298	149,265
Required Support @ .028	1,334,204	1,047,192	148,621	138,391
Tax Support for Land, Building & Equipment	104,830	82,279	11,677	10,874
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,072,997			
Tangible Personal Property Projections	152,283			
Motor Vehicle Projections	141,801			
Total	1,367,082			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2021-2022
Pulaski County Public Health Taxing District**

0 From 2020 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	3,631,450,431	3,631,450,431		
G - Tangible Personal	286,280,634		286,280,634	
H - PS Real Estate - Effective	108,519,791	108,519,791		
I - PS Tangible - Effective	171,156,940		171,156,940	
J - Distilled Spirits	0			
M - Motor Vehicles	494,253,885			494,253,885
N - Watercraft	37,416,829		37,416,829	
Aircraft	3,201,950		3,201,950	
Watercraft (Non-Commercial)	6,981,405		6,981,405	
Inventory in Transit	25,751,576		25,751,576	
Total	4,765,013,441	3,739,970,222	530,789,334	494,253,885
Tax Base (Total Divided by 100)	47,650,134	37,399,702	5,307,893	4,942,539
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	1,572,454	1,234,190	175,160	163,104
Required Support @ .028	1,334,204	1,047,192	148,621	138,391
Tax Support for Land, Building & Equipment	238,251	186,999	26,539	24,713
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,172,481			
Tangible Personal Property Projections	166,402			
Motor Vehicle Projections	154,949			
Total	1,493,832			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

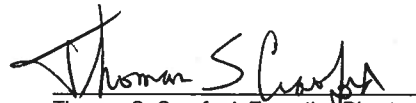
A 2019 Assessment of Adjusted Property At Full Rates			3,981,179,037						
Net Change in	2020	276,147,179							
B 2020 Homestead Exemptions	2019	270,346,475	5,800,704						
C 2019 Adjusted Tax Base			3,975,378,333						
D 2020 Net Assessment Growth			222,029,462						
E 2020 Total Valuation of Adjusted Property at Full Rates			4,197,407,795						
	Property Subject to Taxation 2019	Net Assessment Growth	Property Subject to Taxation 2020						
F Real Estate	\$3,421,189,621	216,061,513	\$3,631,450,431						
G Tangible Personalty	278,840,855	7,439,779	286,280,634						
H P.S. Co.-Real Estate-Effective	110,424,247	(1,904,456)	108,519,791 *						
P.S. Co.-Real Estate-100%	110,424,247	(1,904,456)	108,519,791 *						
I P.S. Co.-Tang.-Effective	170,724,314	432,626	171,156,940 *						
P.S. Co.-Tang.-100%	203,207,088	4,505,555	207,712,643 *						
J Distilled Spirits	-	-	-						
K Electric Plant Board	-	-	-						
L Insurance Shares	-	-	-						
M Motor Vehicles - Includes Public Service Motor Vehicles	476,135,233		494,253,885						
N Watercraft	30,953,872		37,416,829						
Net New Property:	PVA Real Estate		41,775,900						
	P. S. Co. Real Estate-Effective		(1,904,456) *						
Unmined Coal			-						
Tobacco in Storage			-						
Other Agricultural Products			119,717						
<div style="border: 1px solid black; padding: 5px;"> <p>The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Aircraft(Recreational & Non-Commercial)</td> <td style="text-align: right;">3,201,950</td> </tr> <tr> <td>Watercraft(Non-Commercial)</td> <td style="text-align: right;">6,981,405</td> </tr> <tr> <td>Inventory in transit</td> <td style="text-align: right;">25,751,576</td> </tr> </tbody> </table> </div>				Aircraft(Recreational & Non-Commercial)	3,201,950	Watercraft(Non-Commercial)	6,981,405	Inventory in transit	25,751,576
Aircraft(Recreational & Non-Commercial)	3,201,950								
Watercraft(Non-Commercial)	6,981,405								
Inventory in transit	25,751,576								
2019 R. E. Exonerations & Refunds			8,964,750						
2019 Tangible Exonerations & Refunds			145,827						

* Estimated Assessment
+ Increase Exonerations

I, Thomas S. Crawford, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of PULASKI County as made by the Office of Property Valuation for 2020, 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

9-9-2020


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	2012	\$ 208,495.96	\$ 209,241.65	\$ (745.69)	\$ 229,566.05		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	\$ 13,040.50	\$ 231,034.64	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 234,458.28	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 222,359.74	-5%	95%	5%	11,347	\$ 2,439,605.00	\$ 243,960.50	91%
		μ	\$ 221,133.84	\$ 222,017.39	\$ (883.56)	\$ 231,633.38							
Casey	\$0.043	2012	\$ 247,924.81	\$ 170,292.47	\$ 77,632.34	\$ 338,763.13		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%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 928,127.08	13%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 625,609.65	-48%	49%	51%	5,500	\$ 1,182,500.00	\$ 118,250.00	529%
		μ	\$ 270,529.65	\$ 230,032.00	\$ 40,497.65	\$ 614,747.63							
Clinton	\$0.035	2012	\$ 161,742.57	\$ 139,766.60	\$ 21,975.97	\$ 161,810.33		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%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 289,462.01	4%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 302,206.54	4%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	263%
		μ	\$ 170,815.77	\$ 152,774.41	\$ 18,041.35	\$ 244,049.08							
Cumberland	\$0.035	2012	\$ 111,667.46	\$ 96,242.00	\$ 15,425.46	\$ 98,354.00		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%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,308.59	12%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,609.06	2%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	99%
		μ	\$ 121,330.09	\$ 115,254.48	\$ 6,075.61	\$ 124,385.21							
Green	\$0.034	2012	\$ 142,882.49	\$ 151,709.98	\$ (8,827.49)	\$ 128,866.87		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%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 234,496.76	9%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 206,837.11	-13%	85%	15%	6,715	\$ 1,443,725.00	\$ 144,372.50	143%
		μ	\$ 151,282.49	\$ 143,599.96	\$ 7,682.53	\$ 180,535.53							

Top Notch Flooring LLC
 345 N Hwy 27, Suite 9B
 Somerset, KY 42503
 (606) 416-5619
 topnotchflooringky@gmail.com

Estimate 1254



ADDRESS

Pulaski County Health
 Department

DATE 01/02/2021	TOTAL \$29,030.58
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DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Vinyl Plank	Armstrong 12mil Glue down- Trunk of Tahoe (Main areas where vct is)	2,750	2.49	6,847.50T
	Prep Work	Prep VCT for glue down over top	2,750	1.00	2,750.00
	Adhesive	Stauf- PSA 832	5	99.00	495.00T
	Installation	Installation of glue down vinyl plank	2,750	1.75	4,812.50
	Trim	Standard 4" vinyl cove base	900	0.99	891.00
	Installation	Install vinyl cove base	900	0.75	675.00
	Vinyl Plank	Armstrong 12mil Glue down- Trunk of Tahoe (Hands room)	1,061	2.49	2,641.89T
	Prep Work	Remove carpet/prep slab	1,061	1.50	1,591.50
	Adhesive	Stauf- PSA 832	2	99.00	198.00T
	Installation	Installation of glue down vinyl plank	1,061	1.75	1,856.75
	Trim	Standard 4" vinyl cove base	320	0.99	316.80
	Installation	Install vinyl cove base	320	0.75	240.00
	Vinyl Plank	Armstrong 12mil Glue down- Trunk of Tahoe (Basement meeting room)	763	2.49	1,899.87T
	Prep Work	Remove carpet/prep slab	763	1.50	1,144.50
	Adhesive	Stauf- PSA 832	2	99.00	198.00T
	Installation	Installation of glue down vinyl plank	763	1.75	1,335.25

Deposit due at the time of ordering.

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Trim	Standard 4" vinyl cove base	230	0.99	227.70
	Installation	Install vinyl cove base	230	0.75	172.50

Toilets must be removed. We can pull them but a licensed plumber of your choice must put them back. This doesn't include moving any furniture or supplies, but we can help with minor moving from side to side. Cove base is for 4", but if a 6" is desired it adds approx \$.75/ft to the cost.

This is for the 12mil wear layer product that's used in the previous areas. This bid is good with current pricing, but there's possible price increases in coming months, so price is good for 30 days. After 30 days all pricing will remain the same except for the vinyl plank itself and it's subject to change.

SUBTOTAL	28,293.76
TAX	736.82
TOTAL	\$29,030.58

THANK YOU.

Accepted By

Accepted Date