



Russell County Health Department

211 Fruit of The Loom Drive • PO Box 378

Jamestown, Kentucky 42629

Russell County Local Board of Health Meeting
Monday, February 8, 2021
12:00 PM CST- via ZOOM

AGENDA

Call to order by Chairman

Minutes of the last meeting

Health Education-Shirley Roberson & Tracy Aaron

- Russell County Updates

Old Business

New Business

Set tax rate

Approve budget

Board members that term expire 12/2021:

- Richard Miles, Holly Von Gruenigen, Mickey Garner, Sherie Helm, Stephanie Jones, H. James Popplewell

Local members to serve on the district board

Review of 2020 Audit

Comments from the Director

Election of Officers

Meeting Adjourned



Russell County Health Department

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

www.lcdhd.org

RUSSELL COUNTY BOARD OF HEALTH

Meeting Minutes

February 3, 2020

The Annual meeting of the Russell County Board of Health was called to order by the chairman, Hon. Gary Robertson, at 6:01 PM on Monday, February 3, 2020, in the conference room at the Russell County Health Department in Jamestown, Ky. Shawn Crabtree, secretary, was present.

MEMBERS PRESENT

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

MEMBERS ABSENT

C Leslie Wade, DVM
Susanne Watkins, O.D.

OTHERS PRESENT

Ronald Cimala, Administrator of Financial Services, LCDHD
Tracy Aaron, Health Education Director, LCDHD
Jane Gosser, Office Manager, Russell County Health Department
Lisa Brown, Nursing Supervisor, Russell County Health Department
Jamie Lee, Diabetes Program Manager, LCDHD
Shirley Roberson, Community Health Educator III, Russell County Health Department
Candi Cummings, Clerk, Russell County Health Department
Susan Adams, LCDHD Rural Health Opioid Program Coordinator

Russell County Board of Health Minutes
February 3, 2020-Page 2

WELCOME

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

APPROVAL OF MINUTES

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

OLD BUSINESS

HEPATITIS A AND COVID-19

Mr. Crabtree discussed the Hepatitis A outbreak was on the decline. Very few new cases are being reported across the district. The Kentucky Department for Public Health continues to monitor closely the international situation concerning the 2019 novel coronavirus (COVID-19). The current risk for COVID-19 to people in Kentucky is very low. Kentucky has no cases of COVID-19.

NEW BUSINESS

POLICY AND PROMOTION

The HPP Department shared updated data on the county and health of the county. Shirley Roberson-Daulton spoke on grants received and the progress being made. Those grants were, Making a Difference (MAD) and Reducing the Risk (RTR). Data was shared as well, as Health Education moves forward in continuing preventative program in our schools. Also discussed was BOUNCE, which addresses Adverse Childhood Experiences (ACE's). Health Education will be offering additional training in the future to our community on ACE's.

WELLNESS OUTREACH AND EDUCATION

Jamie Lee, Program Coordinator, gave a presentation to the board that outlined the design of the program and services offered. Currently, the Health Department is the only source of free diabetes education offered in our District.

Jamie stated that the Wellness statistics for Russell County improved from last year which is good news. She also stated that KY state employee insurance covers any worksite wellness activities.



A Healthy Today for a Brighter Tomorrow

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APPOINTEES TO DISTRICT BOARD

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

New Board Member

A new board member was introduced during the meeting. Dr. Holly Von Gruenigen, DO, practices with Cumberland Family Medical in the Russell Springs office. She is a Physician Representative.

2019-2021 BOARD MEMBERS

Five of the current board members have terms expiring December 31, 2020. They are: Terri Susanne Watkins, Don Cooper, Connie Blankenship, C. Leslie Wade, and Karen Dalton. Motion to re-nominate current board members expiring, pending State approval, made by Dr. Popplewell, seconded by Dr. Jones. All agreed.

BUDGET

Line items requested in the new budget included: paying KALBOH and KPHA fees, \$850 and Landscaping maintenance and snow removal, \$3500. There was discussion of updating the halogen lighting with LED lighting. It was decided that as each light was in need of repair, it would be converted to LED.

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

Mr. Crabtree then presented the budget with three proposed versions. The only differences in the budget versions being comparison scenarios of tax rates and revenue. The current rate of 4.5 cents will have the taxing district close out at an approximate \$10,349 deficit. For a break even budget, the tax rate would need to increase to 4.7 cents and if increased to 4.8 cents, the taxing district would close at an approximate \$24,372.81 gain. The maturity date of the building note is 10/19/2030. Motion to approve the current budget made by Mr. Garner and seconded by Dr. Miles. All agreed.

TAX RATE

Judge Robertson stated he would recommend keeping the current tax rate of 4.5 cents. Mr. Cooper moved to leave the tax rate at 4.5 cents across the board; seconded by Dr. Miles. All agreed.

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AUDIT

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

EXECUTIVE DIRECTOR'S COMMENTS


Mr. Crabtree discussed the budget review from the state. The current Governor budget does include the

ELECTION OF OFFICERS

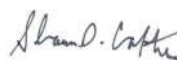
Current officers are as follows: Chair – Judge Gary Robertson, Vice Chair – Don Cooper, Treasurer – Karen Dalton, RN, Secretary – Shawn D. Crabtree.

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

Judge Robertson declared the meeting adjourned at 7:18 PM upon the motion by Dr. Miles and seconded by Dr. Wade. All agreed. Meeting adjourned.



Hon. Gary D. Robertson, Chairman



Digitally signed by
Shawn D. Crabtree
Date: 2020-03-20
09:49:58

Shawn D. Crabtree, Secretary

RUSSELL COUNTY BOARD OF HEALTH SPECIAL CALLED MEETING
Meeting Minutes
April 29, 2020

This Special Called Meeting of the Russell County board of Health, conducted via Zoom and broadcast live on the LCDHD YouTube channel, was called to order by the chairman, Hon Gary D. Robertson at 11:01 AM on Wednesday, April 29, 2020. Shawn Crabtree, secretary, was present.

MEMBERS PRESENT

Gary D. Robertson, Chairman/County Judge Executive
Richard Miles, MD
Don Cooper
Connie Blankenship
Sherie Loy-Helm
C. Leslie Wade
Mickey Garner

MEMBERS ABSENT

Susanne Watkins, OD
Holly VonGruenigen, MD
Karen Dalton, RN
Stephanie Jones, MD
H. James Popplewell, DMD

OTHERS PRESENT

Jane Gosser, Office Manager, Russell County Health Department



Russell County Board of Health
Special Called Meeting Minutes
April 29, 2020

WELCOME

Board Chairman, Gary D. Robertson, welcomed board members. A quorum was present.

NEW BUSINESS

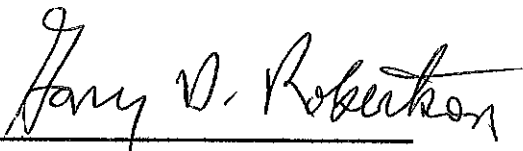
This meeting was called to vote and approve the building loan revision that will change the rate of the loan, currently held by First National Bank of Russell Springs, from 4.0% to 3.5%; and, to vote on an approve Shawn Crabtree and Jane Gosser as signatories for the afore mentioned loan modification.

Motion made by Dr. Miles to approve the building loan revision, 2nd by Dr. Wade. All agreed by roll call.

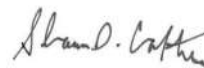
Motion made by Mickey Garner to approve Shawn Crabtree and Jane Gosser as signatories for loan modification, 2nd by Don Cooper. All agreed by roll call.

ADJOURNMENT

Motion to adjourn made by Mickey Garner, 2nd by Connie Blankenship. Meeting adjourned at 11:08 AM.



Hon. Gary D. Robertson, Chairman



Digitally signed
by Shawn D.
Crabtree
Date: 2020-04-30
10:01:12

















Shawn D. Crabtree, Secretary



Lake Cumberland District Health Department						
Indicator	2011		2015		2020	
	Russell	Kentucky	Russell	Kentucky	Russell	Kentucky
Population	17,377	4,314,113	17,752	4,395,295	17,821	4,468,402
% below 18 years of age	22.1	23.6	22.3	23.1	22.7	22.6
% 65 and older	17.1	13.2	18.7	14.4	20.2	16.4
% Non-Hispanic Black	0.9	7.5	0.6	8.0	0.8	8.2
%Hispanic	1.7	2.6	3.7	3.3	3.8	3.8
% Non-Hispanic White	n/a	n/a	94.2	85.6	93.6	84.3
% not proficient in English	0.5	1.9	1.0	1.0	1.0	1.0
Health Outcomes	38		61		93	
Length of Life	30		80		90	
Premature death	8,292	8,859	10,488	8,900	12,000	9,700
Quality of Life	57		31		90	
Poor or fair health	24%	22%	21%	21%	24%	24%
Poor physical health days	5	4.7	4.2	4.8	5.20	5.05
Poor mental health days	4.90	4.30	4.00	4.30	5.13	5.00
Low birthweight	8%	9%	9%	9%	10%	9%
Health Factors	55		90		82	
Health Behaviors	41		73		70	
Adult smoking	28%	28%	31%	26%	23%	25%
Adult obesity	32%	31%	32%	32%	32%	34%
Food environment index	n/a	n/a	7.50	7.20	7.60	7.00
Physical inactivity	n/a	n/a	37%	29%	34%	29%
Access to exercise opportunities	n/a	n/a	76%	72%	84%	71%
Excessive drinking	7%	11%	8%	12%	14%	17%
Alcohol-impaired driving deaths	n/a	n/a	26%	29%	36%	26%
Sexually transmitted infections	110.00	287.00	240.00	394.00	331.90	433.70
Teen birth rate	68	52	84.5	48.4	53.6	33.7
Clinical Care	43		90		88	
Uninsured	20%	19%	21%	16%	8%	6%
Primary care physicians	1,571:1	1232:1	1944:1	1551:1	2960:1	1520:1
Dentists	n/a	n/a	4438:1	1683:1	2970:1	1540:1
Mental health providers	n/a	n/a	934:1	633:1	850:1	440:1
Diabetic monitoring	79%	82%	81%	85%	n/a	n/a
Mammography screening	60%	62%	54%	60%	34%	40%
Flu vaccinations	n/a	n/a	n/a	n/a	32%	45%
Social & Economic Factors	77		94		82	
High school graduation	96%	84%	89%	86%	97%	90%
Some college	48%	54%	45%	58%	52%	62%
Unemployment	12.3%	10.5%	10.0%	8.3%	5.8%	4.3%
Children in poverty	33%	23.0%	37.9%	25.5%	30.5%	22.3%
Income inequality	n/a	n/a	6.1	5.1	4.7	5.1
Children in single-parent households	33%	32%	37%	34%	37%	34%
Social associations	n/a	n/a	12.0	10.8	8.4	10.7
Violent crime	n/a	n/a	70	235	70	222
Injury deaths	n/a	n/a	123	81	119	93
Physical Environment	9		49		64	
Air pollution - particulate matter	0.0	2.0	13.4	13.5	10.1	10.7
Drinking water violations	n/a	n/a	0%	9%	No	n/a
Severe housing problems	n/a	n/a	15%	14%	15%	14%
Driving alone to work	n/a	n/a	82%	83%	87%	82%
Long commute - driving alone	n/a	n/a	21%	28%	29%	30%

Russell County Profile



	KENTUCKY			RUSSELL			
	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	
DEMOGRAPHICS 	POPULATION						
	4,395,295	4,468,402		17,752	17,821		
	2015	2020		2015	2020		
	MEDIAN HOUSEHOLD INCOME	43,307	50,189		30,985	34,648	
		2015	2020		2015	2020	
	UNEMPLOYMENT	8.3%	4.3%		10.0%	5.8%	
		2015	2020		2015	2020	
	POPULATION 65 YEARS OF AGE AND OVER	14.4%	16.4%		18.7%	20.2%	
		2015	2020		2015	2020	
HEALTH BEHAVIORS 	ADULT SMOKING	26%	25%		31%	23%	
		2015	2020		2015	2020	
	ADULT OBESITY	32%	34%		32%	32%	
		2015	2020		2015	2020	
	PHYSICAL INACTIVITY	29%	29%		37%	34%	
		2015	2020		2015	2020	
EXCESSIVE DRINKING	12%	17%		8%	14%		
		2015	2020		2015	2020	
OVERDOSE (# ED nonfatal drug - any substance)	13,112	11,389		50	22		
		2015	2020		2015	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

Russell County Profile



	KENTUCKY			RUSSELL			
	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	
SOCIAL ECONOMIC FACTORS  	CHILDREN IN POVERTY (below 100% of the federal poverty level)	25.5% 2015	22.3% 2020		37.9% 2015	30.5% 2020	
	CHILDREN IN SINGLE PARENT HOUSEHOLDS	34% 2015	34% 2020		37% 2015	37% 2020	
	GRANDPARENTS RAISING GRANDCHILDREN (number of grandparents)	n/a 2015	104,124 2020		n/a 2015	568 2020	
	CHILDREN IN FOSTER CARE (rate per 1,000 children ages 0-17)	n/a 2015	51.1 2020		n/a 2015	68.3 2020	
	CHILDREN LIVING IN FOOD INSECURE HOUSEHOLDS	20.0% 2015	18.9% 2020		27.2% 2015	22.6% 2020	
	INCARCERATED PARENTS	n/a 2015	56% 2020		n/a 2015	45-51% 2020	
	TEEN BIRTH (rate per 1,000 ages 15-19)	48.4 2015	33.7 2020		84.5 2015	53.6 2020	
	STUDENT HOMELESSNESS	n/a 2015	3% 2020		n/a 2015	8% 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

Russell County Public Health Taxing District Budget					
Fiscal Year 2021-22					
Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2020	\$606,417.54	\$0.00	\$606,417.54	\$606,417.54	
Projected Remaining 2020-21 Receipts					
Projected Tax Receipts	\$123,063.17	\$0.00	\$123,063.17		
Projected Interest Earned	\$151.60	\$0.00	\$151.60		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2021 Receipts	\$123,214.78	\$0.00	\$123,214.78	\$123,214.78	
Total Funds Available	\$729,632.32	\$0.00	\$729,632.32	\$729,632.32	
Projected Remaining 2020-21 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$170,392.50	\$0.00	\$170,392.50		
Advertising & Printing	\$284.00	\$0.00	\$284.00		
Professional Services (Audit)	\$1,400.00	\$0.00	\$1,400.00		
Maintenance & Repair	\$13,230.01	\$0.00	\$13,230.01		
Dues & Subscriptions (KPHA & KALBOH)	\$500.00	\$0.00	\$500.00		
Board Expense & Other Miscellaneous	\$436.00	\$0.00	\$436.00		
Furniture & Fixtures	\$6,000.00	\$0.00	\$6,000.00		
Equipment	\$12,506.30	\$0.00	\$12,506.30		
Debt Service	\$78,886.38	\$0.00	\$78,886.38		
Total Estimated Remaining 2021 Expenditures	\$283,635.19	\$0.00	\$283,635.19	\$283,635.19	
Estimated 2021-22 Opening Balance				\$445,997.13	
Proposed Budgets For Period Beginning July 1, 2021 and Ending June 30, 2022					
	Operating Fund	Capital Fund	Approved Budget @ Current Rate of \$0.045 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.0485 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.05 per \$100 of Assessed Property Value
Estimated Opening Balance*	\$445,997.13	\$0.00	\$445,997.13	\$445,997.13	\$445,997.13
Budgeted Receipts (All Sources):					
Real Property Taxes	\$393,021.15		\$393,021.15	\$423,589.46	\$436,690.17
Personal Property Taxes	\$98,680.62		\$98,680.62	\$106,355.78	\$109,645.13
Motor Vehicle Taxes	\$46,641.52		\$46,641.52	\$50,269.20	\$51,823.92
Delinquent Tax Collections	\$10,000.00		\$10,000.00	\$10,000.00	\$10,000.00
Other Taxes (Telecommunication)	\$962.50		\$962.50	\$962.50	\$962.50
Interest Income	\$282.25		\$282.25	\$303.19	\$312.16
Total Budgeted Receipts	\$549,588.05	\$0.00	\$549,588.05	\$591,480.13	\$609,433.87
Total Funds Available	\$995,585.17	\$0.00	\$995,585.17	\$1,037,477.25	\$1,055,431.00
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$352,599.00		\$352,599.00	\$352,599.00	\$352,599.00
Building Maintenance & Repair					
Landscape Maintenance & Snow Removal	\$3,500.00				
HVAC Units	\$20,000.00				
Parking Lot Lighting	\$5,000.00				
Re-plumbing of Drain Under Ice Maker	\$2,500.00				
Re-tilling of Kitchen Floor Due to Drain Flooding	\$2,500.00				
Miscellaneous	\$14,000.00				
Total Building Maintenance & Repair	\$47,500.00		\$47,500.00	\$47,500.00	\$47,500.00
Furniture & Fixtures					
Seasonal Décor	\$1,000.00				
Office Chairs	\$6,000.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$12,000.00		\$12,000.00	\$12,000.00	\$12,000.00
Equipment					
Miscellaneous Computers and Related Equipment	\$8,000.00				
Nurse/Clerk Manager Office Document Scanners	\$800.00				
Clerk Headsets	\$600.00				
Generator Maintenance	\$500.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$14,900.00		\$14,900.00	\$14,900.00	\$14,900.00
Professional Services (Taxing District Audit)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$300.00
Dues and Subscriptions (KALBOH, SPGE & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
First National Bank Building Loan	\$157,772.76		\$157,772.76	\$157,772.76	\$157,772.76
Total Budgeted Expenditures	\$588,571.76	\$0.00	\$588,571.76	\$588,571.76	\$588,571.76
Balance Remaining	\$407,013.41	\$0.00	\$407,013.41	\$448,905.49	\$466,859.24
Net Surplus/Deficit			(\$38,983.71)	\$2,908.37	\$20,862.11

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

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

First National Bank Loan @ 3.50%	Balance	Principal Pmt	Interest Pmt	Total Pmt
Balance as of 1/19/21	\$1,311,008.29	9,510.05	3,637.68	13,147.73
February 19, 2021	\$1,301,757.67	9,250.62	3,897.11	13,147.73
March 19, 2021	\$1,292,105.07	9,652.60	3,495.13	13,147.73
April 19, 2021	\$1,282,798.26	9,306.81	3,840.92	13,147.73
May 19, 2021	\$1,273,340.77	9,457.49	3,690.24	13,147.73
June 19, 2021	\$1,263,978.18	9,362.59	3,785.14	13,147.73
July 19, 2021	\$1,254,466.55	9,511.63	3,636.10	13,147.73
August 19, 2021	\$1,245,047.85	9,418.70	3,729.03	13,147.73
September 19, 2021	\$1,235,601.15	9,446.70	3,701.03	13,147.73
October 19, 2021	\$1,226,007.89	9,593.26	3,554.47	13,147.73
November 19, 2021	\$1,216,504.59	9,503.30	3,644.43	13,147.73
December 19, 2021	\$1,206,856.39	9,648.20	3,499.53	13,147.73
January 19, 2022	\$1,197,296.16	9,560.23	3,587.50	13,147.73
February 19, 2022	\$1,187,707.52	9,588.64	3,559.09	13,147.73
March 19, 2022	\$1,177,748.70	9,958.82	3,188.91	13,147.73
April 19, 2022	\$1,168,101.95	9,646.75	3,500.98	13,147.73
May 19, 2022	\$1,158,314.51	9,787.44	3,360.29	13,147.73
June 19, 2022	\$1,148,609.99	9,704.52	3,443.21	13,147.73
Fiscal Year 2022 Projected Principal and Interest Payments		115,368.19	42,404.57	157,772.76
Footnote:				

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

**Lake Cumberland District Health Department
Local Support Determinations for FY 2021-2022
Russell 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	916,942,834	916,942,834		
G - Tangible Personal	55,776,748		55,776,748	
H - PS Real Estate - Effective	2,404,890	2,404,890		
I - PS Tangible - Effective	72,722,850		72,722,850	
J - Distilled Spirits	0			
M - Motor Vehicles	109,102,981			109,102,981
N - Watercraft	30,414,359		30,414,359	
Aircraft	1,567,000		1,567,000	
Watercraft (Non-Commercial)	25,970,720		25,970,720	
Inventory in Transit	44,380,176		44,380,176	
Total	1,259,282,558	919,347,724	230,831,853	109,102,981
Tax Base (Total Divided by 100)	12,592,826	9,193,477	2,308,319	1,091,030
Tax Rate		\$ 0.0450	\$ 0.0450	\$ 0.0450
Total Projected Tax (Tax Base * Tax Rate)	566,677	413,706	103,874	49,096
Required Support @ .028	352,599	257,417	64,633	30,549
Tax Support for Land, Building & Equipment	214,078	156,289	39,241	18,548
Tax Projections @ 95% Collection Rate				
Real Property Projections	393,021			
Tangible Personal Property Projections	98,681			
Motor Vehicle Projections	46,642			
Total	538,343			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2021-2022
Russell 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	916,942,834	916,942,834		
G - Tangible Personal	55,776,748		55,776,748	
H - PS Real Estate - Effective	2,404,890	2,404,890		
I - PS Tangible - Effective	72,722,850		72,722,850	
J - Distilled Spirits	0			
M - Motor Vehicles	109,102,981			109,102,981
N - Watercraft	30,414,359		30,414,359	
Aircraft	1,567,000		1,567,000	
Watercraft (Non-Commercial)	25,970,720		25,970,720	
Inventory in Transit	44,380,176		44,380,176	
Total	1,259,282,558	919,347,724	230,831,853	109,102,981
Tax Base (Total Divided by 100)	12,592,826	9,193,477	2,308,319	1,091,030
Tax Rate		\$ 0.0485	\$ 0.0485	\$ 0.0485
Total Projected Tax (Tax Base * Tax Rate)	610,752	445,884	111,953	52,915
Required Support @ .028	352,599	257,417	64,633	30,549
Tax Support for Land, Building & Equipment	258,153	188,466	47,321	22,366
Tax Projections @ 95% Collection Rate				
Real Property Projections	423,589			
Tangible Personal Property Projections	106,356			
Motor Vehicle Projections	50,269			
Total	580,214			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2021-2022
Russell 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	916,942,834	916,942,834		
G - Tangible Personal	55,776,748		55,776,748	
H - PS Real Estate - Effective	2,404,890	2,404,890		
I - PS Tangible - Effective	72,722,850		72,722,850	
J - Distilled Spirits	0			
M - Motor Vehicles	109,102,981			109,102,981
N - Watercraft	30,414,359		30,414,359	
Aircraft	1,567,000		1,567,000	
Watercraft (Non-Commercial)	25,970,720		25,970,720	
Inventory in Transit	44,380,176		44,380,176	
Total	1,259,282,558	919,347,724	230,831,853	109,102,981
Tax Base (Total Divided by 100)	12,592,826	9,193,477	2,308,319	1,091,030
Tax Rate		\$ 0.0500	\$ 0.0500	\$ 0.0500
Total Projected Tax (Tax Base * Tax Rate)	629,641	459,674	115,416	54,551
Required Support @ .028	352,599	257,417	64,633	30,549
Tax Support for Land, Building & Equipment	277,042	202,256	50,783	24,003
Tax Projections @ 95% Collection Rate				
Real Property Projections	436,690			
Tangible Personal Property Projections	109,645			
Motor Vehicle Projections	51,824			
Total	598,159			

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			1,008,204,832
Net Change in	2020	91,713,700	
B 2020 Homestead Exemptions	2019	90,508,200	1,205,500
C 2019 Adjusted Tax Base			1,006,999,332
D 2020 Net Assessment Growth			40,847,989
E 2020 Total Valuation of Adjusted Property at Full Rates			1,047,847,321

	Property Subject to Taxation 2019	Net Assessment Growth	Property Subject to Taxation 2020
F Real Estate	\$888,615,522	29,532,812	\$916,942,834
G Tangible Personalty	43,971,995	11,804,753	55,776,748
H P.S. Co-Real Estate-Effective	2,417,467	(12,577)	2,404,890 *
P.S. Co.-Real Estate-100%	2,417,467	(12,577)	2,404,890 *
I P.S. Co.-Tang.-Effective	73,199,849	(476,999)	72,722,850 *
P.S. Co.-Tang.-100%	76,642,318	275,218	76,917,536 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	111,347,168		109,102,981
N Watercraft	26,775,554		30,414,359
Net New Property:			
PVA Real Estate			8,290,972
P. S. Co. Real Estate-Effective			(12,577) *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			-

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

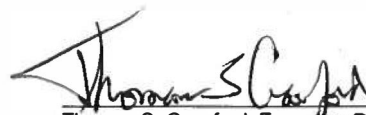
Aircraft(Recreational & Non-Commercial)	1,567,000
Watercraft(Non-Commercial)	25,970,720
Inventory in transit	44,380,176

2019 R. E. Exonerations & Refunds	3,706,335
2019 Tangible Exonerations & Refunds	14,253

* Estimated Assessment
+ Increase Exonerations

I, Thomas S. Crawford, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of RUSSELL County as made by the Office of Property Valuation for 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
8/4/2020


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							

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

**FINANCIAL STATEMENTS
June 30, 2020**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Russell County Public Health Taxing District (the Taxing District) which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of 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 Russell 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 30, 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 30, 2020

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

ASSETS

Current assets	
Cash	<u>\$ 449,219</u>
 Total assets	 <u>\$ 449,219</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Restricted	<u>\$ 449,219</u>
 Total liabilities and fund balance	 <u>\$ 449,219</u>

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

RUSSELL COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
REGULATORY BASIS
for the year ended June 30, 2020

Revenues		
Taxes collected	\$ 515,986	
Interest earned	<u>467</u>	
Total revenues		<u>516,453</u>
 Expenditures		
Transfers to the Health Department	330,972	
Debt service	160,018	
Operating	5,710	
Professional services	1,350	
Capital outlay	<u>2,242</u>	
Total expenditures		<u>500,292</u>
 EXCESS OF REVENUES OVER (EXPENDITURES)		 16,161
FUND BALANCE - beginning of year		<u>433,058</u>
 FUND BALANCE - END OF YEAR		 <u>\$ 449,219</u>

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

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

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through December 30, 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 February 4, 2019, the Russell County Board of Health passed a resolution recording the fiscal year 2020 Health tax rate at 4.5 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The Russell County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2020.

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

3. CASH

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

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

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

The Taxing District's cash deposits at June 30, 2020, were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash deposits	\$ 449,219
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>(508,693)</u>
(Over) Collateralized	<u>\$ (309,474)</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$330,972 in public health taxes, were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2020. The Taxing District also transferred \$9,302 to the District Health Department to reimburse it for expenses paid on behalf of the Taxing District.

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

5. NOTE PAYABLE

The Taxing District entered into a construction loan with the First National Bank of Russell Springs on June 19, 2009. Total construction draws totaled \$2,151,007. The principal balance on the loan totaled \$1,354,146 at June 30, 2020 and bore interest at a rate of 3.5%. The note matures on October 19, 2030. Approximate future maturities are as follows:

Year ended June 30,	Principal	Interest	Total
2021	\$ 112,166	\$ 45,607	\$ 157,773
2022	116,155	41,618	157,773
2023	120,286	37,487	157,773
2024	124,564	33,209	157,773
2025	128,995	28,778	157,773
2026-2030	717,146	71,719	788,865
2031	<u>34,834</u>	<u>191</u>	<u>35,025</u>
Total	<u>\$ 1,354,146</u>	<u>\$ 258,609</u>	<u>\$ 1,612,755</u>

6. 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
Russell County Public Health Taxing District
Jamestown, Kentucky

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