



# Lake Cumberland District Health Department

TAYLOR COUNTY HEALTH CENTER  
1880 N. By Pass Rd. • Campbellsville, KY 42718  
Phone (270) 465-4191 • Fax (270) 789-3873

## TAYLOR COUNTY BOARD OF HEALTH AGENDA

February 09, 2021

Welcome and Call to Order-Dr. Thomas Rogers

Approval of 02/12/2020 Board Minutes

Health Education Updates

Proposals For Mini-Grants

Old Business

Update on Trail Town by David Nunery

New Business

Setting of Local Tax Rate

Presentation of the Budget – Shawn Crabtree

Presentation of the 2020 Audit - Shawn Crabtree

Term Expirations – Board Members

Election of Chairperson and Officers

Board Members to Serve on the District Board

Executive Director's Report – Shawn Crabtree

Adjournment



Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

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## TAYLOR COUNTY BOARD OF HEALTH MINUTES

02/12/2020

Members present: Judge Barry Smith, Dr. Jerome Dixon, Dr. Marlene Richardson, Dr. Phillip Hays, Dan Durham, Dr. Gayle Phillips, Dr. Jay Eastridge, Dr. Thomas Rogers, Lisa Haliday, RN, Dr. David Hesson and Greg Tungate.

Staff Present: Shawn Crabtree Executive Director of LCDHD, Ronald Cimala Director of Administrative Services LCDHD, Shannon Matthews Office Manager TCHD, Tracey Aaron Health Education LCDHD, Jackie Hodges Health Education TCHD, Janet Cowherd Wellness Outreach and Education TCHD

Dr. Thomas Rogers called the meeting to order and welcomed new board members Lisa Haliday and Greg Tungate.

Health Educator Jackie Hodges presented health education data updates. See handouts. Shawn Crabtree gave update and data on Syringe Exchange Program that had been implemented since last board meeting.

Wellness Outreach and Educator Janet Cowherd presented packets and information about Diabetes Education Programs. See handouts.

Motion was made by Dr. Gayle Phillips and seconded by Dr. David Hesson to approve the 2019 board minutes.

Mini Grant proposal from Campbellsville Independent Schools was presented and discussed and also a proposal from Hosparus Health was presented by Larissa Marr and Stephanie Alvey, program director. See proposals. Motion was tabled by Dr. Thomas Rogers pending review of budget.



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Old Business included a presentation by David Nunery, Chairman of the Trail Town Board regarding easement on the property of the TCHD to connect walking trails with no financial obligation required from TCHD.

Motion was made to grant easement to Trail Town Board for walking trail on health department property by Dr. Jay Eastridge and seconded by Dr. Jerome Dixon. Motion carried.

New business discussed included disposing of surplus land owned by TCHD. Shawn Crabtree presented on behalf of Edward Baise. After much discussion about the matter the board was undecided on the matter and wished to get more information on it. Motion was made by Dan Durham and seconded by Dr. Gayle Phillips to approve Chairman Thomas Rogers and Dr. Jerome Dixon to speak with Mr. Baise and report back to the board on the matter. Motion carried.

Mr. Crabtree presented the audit report. Dr. Jay Eastridge made a motion to accept the audit report from RHF. Dan Durham seconded the motion. Motion carried.

There was discussion about setting the local public health tax rate. A motion was made by Dr. David Hesson and seconded by Dr. Jay Eastridge to leave the tax rate as is at 3.25 per \$100.00. Motion carried.

Motion was made by Dan Durham and seconded by Dr. David Hesson to research CD options on a 24 month or less term for \$150,000. Ronald Cimala is going to research and report the options to Dr. Jerome Dixon and Greg Tungate who were appointed to go over options, pick the investment choice, and follow through with acquiring the CD on behalf of the board. Motion carried.

Shawn Crabtree presented the budget. Motion to approve the budget with option that included \$3120 for AED mini-grant for Campbellsville Schools and declined mini-grant from Hosparus at this time due to more information needed to be gathered regarding if money would be taken out of the county and also if they were a for profit organization by Dan Durham and seconded by Dr. Marlene Richardson. Motion carried.



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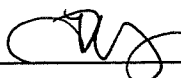
Motion was made by Dr. Jay Eastridge and seconded by Dr. Jerome Dixon to amend the current year budget for a surge protector for electric panel for up to \$4500. Motion carried.

Paperwork will be completed and submitted for current board members whose term expires. All present were willing to continue to service another term.

Motion was made that Dr. Thomas Rogers remain as Board Chairman, Dr. Marlene Richardson serve as Vice Chairman, and Shawn Crabtree as secretary by Dr. Jerome Dixon and seconded by Dr. Gayle Phillips. Motion carried.

Motion was made that Dr. Gayle Phillips and Dr. Marlene Richardson remain on the District Board by Dr. David Hesson and seconded by Dr. Dan Durham. Motion carried.

Motion was made to adjourn by Dr. Gayle Phillips and seconded by Dr. Thomas Rogers. Meeting Adjourned.

 2/17/2020 1:38 PM

Dr. Thomas Rogers, Chairman



















Shawn Crabtree, Secretary

Lake Cumberland District Health Department						
Indicator	2011		2015		2020	
	Taylor	Kentucky	Taylor	Kentucky	Taylor	Kentucky
Population	24,420	4,314,113	24,649	4,395,295	25,549	4,468,402
% below 18 years of age	21.9	23.6	22.3	23.1	22.2	22.6
% 65 and older	17.3	13.2	17.2	14.4	18.0	16.4
% Non-Hispanic Black	5.1	7.5	4.9	8.0	5.1	8.2
%Hispanic	1.5	2.6	2	3.3	2.5	3.8
% Non-Hispanic White	n/a	n/a	90.7	85.6	89.4	84.3
% not proficient in English	2.0	1.9	0.2	1.0	0.0	1.0
<b>Health Outcomes</b>	<b>20</b>		<b>45</b>		<b>38</b>	
<b>Length of Life</b>	<b>36</b>		<b>64</b>		<b>23</b>	
Premature death	8,662	8,859	9,543	8,900	8,700	9,700
<b>Quality of Life</b>	<b>8</b>		<b>35</b>		<b>67</b>	
Poor or fair health	24%	22%	22%	21%	23%	24%
Poor physical health days	3.7	4.7	4.6	4.8	5.05	5.05
Poor mental health days	3.70	4.30	4.20	4.30	5.04	5.00
Low birthweight	7%	9%	8%	9%	9%	9%
<b>Health Factors</b>	<b>33</b>		<b>30</b>		<b>39</b>	
<b>Health Behaviors</b>	<b>37</b>		<b>25</b>		<b>52</b>	
Adult smoking	30%	28%	23%	26%	22%	25%
Adult obesity	31%	31%	35%	32%	36%	34%
Food environment index	n/a	n/a	7.40	7.20	6.90	7.00
Physical inactivity	n/a	n/a	31%	29%	32%	29%
Access to exercise opportunities	n/a	n/a	77%	72%	83%	71%
Excessive drinking	8%	11%	12%	12%	15%	17%
Alcohol-impaired driving deaths	n/a	n/a	16%	29%	15%	26%
Sexually transmitted infections	212	287	344	394	388.70	433.70
Teen birth rate	51	52	49.0	48.4	38.5	33.7
<b>Clinical Care</b>	<b>18</b>		<b>30</b>		<b>35</b>	
Uninsured	16%	19%	18%	16%	6%	6%
Primary care physicians	1427:1	1232:1	1300:1	1551:1	1500:1	1520:1
Dentists	n/a	n/a	3521:1	1683:1	3190:1	1540:1
Mental health providers	n/a	n/a	725:1	633:1	480:1	440:1
Diabetic monitoring	81%	82%	90%	85%	n/a	n/a
Mammography screening	63%	62%	64%	60%	42%	40%
Flu vaccinations	n/a	n/a	n/a	n/a	39%	45%
<b>Social &amp; Economic Factors</b>	<b>57</b>		<b>48</b>		<b>41</b>	
High school graduation	90%	84%	99%	86%	96%	90%
Some college	45%	54%	46%	58%	56%	62%
Unemployment	10.8%	10.5%	7.8%	8.3%	4.3%	4.3%
Children in poverty	26.0%	23.0%	32.2%	25.5%	26.7%	22.3%
Income inequality	n/a	n/a	5.0	5.1	4.8	5.1
Children in single-parent households	41%	32%	40%	34%	45%	34%
Social associations	n/a	n/a	19.8	10.8	15.7	10.7
Violent crime	n/a	n/a	177	235	161	222
Injury deaths	n/a	n/a	94	81	96	93
<b>Physical Environment</b>	<b>2</b>		<b>40</b>		<b>36</b>	
Air pollution - particulate matter	0.0	2.0	13.4	13.5	10.7	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%	82%	82%
Long commute - driving alone	n/a	n/a	19%	28%	21%	30%

# Taylor County Profile





	KENTUCKY			TAYLOR			
	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	
<b>DEMOGRAPHICS</b> 	<b>POPULATION</b>						
		4,395,295 2015	4,468,402 2020		24,649 2015	25,549 2020	
	<b>MEDIAN HOUSEHOLD INCOME</b>	43,307 2015	50,189 2020		36,599 2015	45,429 2020	
	<b>UNEMPLOYMENT</b>	8.3% 2015	4.3% 2020		7.8% 2015	4.3% 2020	
	<b>POPULATION 65 YEARS OF AGE AND OVER</b>	14.4% 2015	16.4% 2020		17.2% 2015	18.0% 2020	
<b>HEALTH BEHAVIORS</b> 	<b>ADULT SMOKING</b>	26% 2015	25% 2017		23% 2015	22% 2020	
	<b>ADULT OBESITY</b>	32% 2015	34% 2020		35% 2015	36% 2020	
	<b>PHYSICAL INACTIVITY</b>	29% 2015	29% 2020		31% 2015	32% 2020	
	<b>EXCESSIVE DRINKING</b>	12% 2015	17% 2020		12% 2015	15% 2020	
	<b>OVERDOSE (# ED nonfatal drug - any substance)</b>	13,112 2015	11,389 2020		99 2015	78 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

# Taylor County Profile



	KENTUCKY			TAYLOR			
	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	BASELINE DATA	LATEST DATA	CHANGE SINCE BASELINE*	
<b>SOCIAL ECONOMIC FACTORS</b>  	<b>CHILDREN IN POVERTY</b> (below 100% of the federal poverty level)	25.5% 2015	22.3% 2020		32.2% 2015	26.7% 2020	
	<b>CHILDREN IN SINGLE PARENT HOUSEHOLDS</b>	34% 2015	34% 2020		40% 2015	45% 2020	
	<b>GRANDPARENTS RAISING GRANDCHILDREN</b> (number of grandparents)	n/a 2015	104,124 2020		n/a 2015	776 2020	
	<b>CHILDREN IN FOSTER CARE</b> (rate per 1,000 children ages 0-17)	37.2 2015	51.1 2020		n/a 2015	41.8 2020	
	<b>CHILDREN LIVING IN FOOD INSECURE HOUSEHOLDS</b>	20.0% 2015	18.9% 2020		24.2% 2015	23.4% 2020	
	<b>INCARCERATED PARENTS</b>	n/a 2015	56% 2020		n/a 2015	52-56% 2020	
	<b>TEEN BIRTH</b> (rate per 1,000 ages 15-19)	48.4 2015	33.7 2020		49.0 2015	38.5 2020	
	<b>STUDENT HOMELESSNESS</b>	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

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

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2020	\$617,911.87	\$0.00	\$617,911.87	\$617,911.87	
Projected Remaining 2020-21 Receipts					
Projected Tax Receipts	\$87,670.54	\$0.00	\$87,670.54		
Projected Interest Earned	\$1,544.78	\$0.00	\$1,544.78		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2021 Receipts	\$89,215.32	\$0.00	\$89,215.32	\$89,215.32	
Total Funds Available	\$707,127.19	\$0.00	\$707,127.19	\$707,127.19	
Projected Remaining 2020-21 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$215,499.50	\$0.00	\$215,499.50		
Taylor County Public Health Board Approved Local Grant	\$3,120.00	\$0.00	\$3,120.00		
Advertising & Printing	\$577.76	\$0.00	\$577.76		
Professional Services (Audit)	\$1,300.00	\$0.00	\$1,300.00		
Maintenance & Repair	\$7,594.36	\$0.00	\$7,594.36		
Dues & Subscriptions (KPHA & KALBOH)	\$500.00	\$0.00	\$500.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$3,210.01	\$0.00	\$3,210.01		
Equipment	\$16,105.01	\$0.00	\$16,105.01		
Total Estimated Remaining 2021 Expenditures	\$248,406.64	\$0.00	\$248,406.64	\$248,406.64	
<b>Estimated 2021-22 Opening Balance</b>	<b>\$458,720.55</b>	<b>\$0.00</b>	<b>\$458,720.55</b>	<b>\$458,720.55</b>	
Proposed Budgets For Period Beginning July 1, 2021 and Ending June 30, 2022					
	Operating Fund	Capital Fund	Approved Budget @ Current Rate of	Proposed Breakeven Budget @	Proposed Surplus Budget @
			\$0.0325 per \$100 of Assessed Property Value	\$0.0307 per \$100 of Assessed Property Value	\$0.034 per \$100 of Assessed Property Value
<b>Estimated opening Balance</b>	<b>\$458,720.55</b>	<b>\$0.00</b>	<b>\$458,720.55</b>	<b>\$458,720.55</b>	<b>\$458,720.55</b>
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$356,212.27		\$356,212.27	\$336,483.59	\$372,652.84
Personal Property Taxes	\$88,214.89		\$88,214.89	\$83,329.15	\$92,286.35
Motor Vehicle Taxes	\$52,211.23		\$52,211.23	\$49,319.53	\$54,620.98
Delinquent Tax Collections	\$10,000.00		\$10,000.00	\$10,000.00	\$10,000.00
Other Taxes	\$5,191.24		\$5,191.24	\$5,191.24	\$5,191.24
Interest Income	\$2,429.29	\$0.00	\$2,429.29	\$2,291.76	\$2,543.89
<b>Total Budgeted Receipts</b>	<b>\$514,258.93</b>	<b>\$0.00</b>	<b>\$514,258.93</b>	<b>\$486,615.27</b>	<b>\$537,295.31</b>
<b>Total Funds Available</b>	<b>\$972,979.48</b>	<b>\$0.00</b>	<b>\$972,979.48</b>	<b>\$945,335.82</b>	<b>\$996,015.86</b>
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$450,393.00		\$450,393.00	\$450,393.00	\$450,393.00
Building Maintenance & Repair					
Landscape Maintenance (Fall & Spring)	\$1,000.00				
Snow Removal - parking lot & sidewalks	\$1,000.00				
Miscellaneous	\$10,000.00				
<b>Total Building Maintenance &amp; Repair</b>	<b>\$12,000.00</b>		<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>
Furniture & Fixtures					
Seasonal Décor	\$250.00				
Miscellaneous	\$2,500.00				
<b>Total Furniture &amp; Fixtures</b>	<b>\$2,750.00</b>		<b>\$2,750.00</b>	<b>\$2,750.00</b>	<b>\$2,750.00</b>
Equipment					
Generator Maintenance	\$500.00				
Miscellaneous Computers and Related Equipment	\$10,050.00				
Miscellaneous	\$5,000.00				
<b>Total Equipment</b>	<b>\$15,550.00</b>		<b>\$15,550.00</b>	<b>\$15,550.00</b>	<b>\$15,550.00</b>
Professional Services	\$1,400.00		\$1,400.00	\$1,400.00	\$1,400.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
Dues and Subscriptions (KALBOH, 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
<b>Total Budgeted Expenditures</b>	<b>\$484,693.00</b>	<b>\$0.00</b>	<b>\$484,693.00</b>	<b>\$484,693.00</b>	<b>\$484,693.00</b>
<b>Balance Remaining</b>	<b>\$488,286.48</b>	<b>\$0.00</b>	<b>\$488,286.48</b>	<b>\$460,642.82</b>	<b>\$511,322.86</b>
Net Surplus/Deficit Before Optional Expenses			\$29,565.93	\$1,922.27	\$52,602.31
<b>Optional - Expenses for Local Mini Grants:</b>					
Taylor County Trail Town			\$15,000.00	\$15,000.00	\$15,000.00
<b>Optional - Expenses for New Hanging Lights:</b>					
Lights			\$12,000.00	\$12,000.00	\$12,000.00
<b>Total Budgeted Expenditures Including Optional Expenses</b>			<b>\$511,693.00</b>	<b>\$511,693.00</b>	<b>\$511,693.00</b>
<b>Balance Remaining Including Optional Expenses</b>			<b>\$461,286.48</b>	<b>\$433,642.82</b>	<b>\$484,322.86</b>
Net Surplus/Deficit Including Optional Expenses			<b>\$2,565.93</b>	<b>(\$25,077.73)</b>	<b>\$25,602.31</b>

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the current effective rate which is .50% for the Money Market Acct.



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

From 2020 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	1,126,008,484	1,126,008,484		
G - Tangible Personal	109,024,651		109,024,651	
H - PS Real Estate - Effective	27,715,483	27,715,483		
I - PS Tangible - Effective	100,700,489		100,700,489	
J - Distilled Spirits	0			
M - Motor Vehicles	169,105,203			169,105,203
N - Watercraft	8,327,822		8,327,822	
Aircraft	203,500		203,500	
Watercraft (Non-Commercial)	5,000,256		5,000,256	
Inventory in Transit	62,459,540		62,459,540	
<b>Total</b>	<b>1,608,545,428</b>	<b>1,153,723,967</b>	<b>285,716,258</b>	<b>169,105,203</b>
Tax Base (Total Divided by 100)	16,085,454	11,537,240	2,857,163	1,691,052
Tax Rate		\$ 0.0325	\$ 0.0325	\$ 0.0325
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>522,777</b>	<b>374,960</b>	<b>92,858</b>	<b>54,959</b>
Required Support @ .028	450,393	323,043	80,001	47,349
Tax Support for Land, Building & Equipment	72,385	51,918	12,857	7,610
Tax Projections @ 95% Collection Rate				
Real Property Projections	356,212			
Tangible Personal Property Projections	88,215			
Motor Vehicle Projections	52,211			
<b>Total</b>	<b>496,638</b>			

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

From 2020 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	1,126,008,484	1,126,008,484		
G - Tangible Personal	109,024,651		109,024,651	
H - PS Real Estate - Effective	27,715,483	27,715,483		
I - PS Tangible - Effective	100,700,489		100,700,489	
J - Distilled Spirits	0			
M - Motor Vehicles	169,105,203			169,105,203
N - Watercraft	8,327,822		8,327,822	
Aircraft	203,500		203,500	
Watercraft (Non-Commercial)	5,000,256		5,000,256	
Inventory in Transit	62,459,540		62,459,540	
<b>Total</b>	<b>1,608,545,428</b>	<b>1,153,723,967</b>	<b>285,716,258</b>	<b>169,105,203</b>
Tax Base (Total Divided by 100)	16,085,454	11,537,240	2,857,163	1,691,052
Tax Rate		\$ 0.0307	\$ 0.0307	\$ 0.0307
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>493,823</b>	<b>354,193</b>	<b>87,715</b>	<b>51,915</b>
Required Support @ .028	450,393	323,043	80,001	47,349
Tax Support for Land, Building & Equipment	43,431	31,151	7,714	4,566
Tax Projections @ 95% Collection Rate				
Real Property Projections	336,484			
Tangible Personal Property Projections	83,329			
Motor Vehicle Projections	49,320			
<b>Total</b>	<b>469,132</b>			

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

From 2020 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	1,126,008,484	1,126,008,484		
G - Tangible Personal	109,024,651		109,024,651	
H - PS Real Estate - Effective	27,715,483	27,715,483		
I - PS Tangible - Effective	100,700,489		100,700,489	
J - Distilled Spirits	0			
M - Motor Vehicles	169,105,203			169,105,203
N - Watercraft	8,327,822		8,327,822	
Aircraft	203,500		203,500	
Watercraft (Non-Commercial)	5,000,256		5,000,256	
Inventory in Transit	62,459,540		62,459,540	
<b>Total</b>	<b>1,608,545,428</b>	<b>1,153,723,967</b>	<b>285,716,258</b>	<b>169,105,203</b>
Tax Base (Total Divided by 100)	16,085,454	11,537,240	2,857,163	1,691,052
Tax Rate		\$ 0.0340	\$ 0.0340	\$ 0.0340
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>546,905</b>	<b>392,266</b>	<b>97,144</b>	<b>57,496</b>
Required Support @ .028	450,393	323,043	80,001	47,349
Tax Support for Land, Building & Equipment	96,513	69,223	17,143	10,146
Tax Projections @ 95% Collection Rate				
Real Property Projections	372,653			
Tangible Personal Property Projections	92,286			
Motor Vehicle Projections	54,621			
<b>Total</b>	<b>519,560</b>			

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			1,299,225,600
Net Change in	2020	115,794,824	
B 2020 Homestead Exemptions	2019	115,856,054	(61,230)
C 2019 Adjusted Tax Base			1,299,286,830
D 2020 Net Assessment Growth			64,162,277
E 2020 Total Valuation of Adjusted Property at Full Rates			1,363,449,107
	Property Subject to Taxation 2019	Net Assessment Growth	Property Subject to Taxation 2020
F Real Estate	\$1,077,008,215	48,939,039	\$1,126,008,484
G Tangible Personalty	109,090,668	(66,017)	109,024,651
H P.S. Co-Real Estate-Effective	25,308,671	2,406,812	27,715,483 *
P.S. Co.-Real Estate-100%	25,308,671	2,406,812	27,715,483 *
I P.S. Co.-Tang.-Effective	87,818,046	12,882,443	100,700,489 *
P.S. Co.-Tang.-100%	93,746,449	14,670,661	108,417,110 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	169,068,310		169,105,203
N Watercraft	7,609,721		8,327,822
Net New Property:			
PVA Real Estate			7,162,389
P. S. Co. Real Estate-Effective			2,406,812 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			-
<div style="border: 1px solid black; padding: 5px;">                     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.                 </div>			
Aircraft(Recreational & Non-Commercial)			203,500
Watercraft( Non-Commercial)			5,000,256
Inventory in transit			62,459,540
2019 R. E. Exonerations & Refunds			3,013,120
2019 Tangible Exonerations & Refunds			132,709 +

\* Estimated Assessment  
+ Increase Exonerations

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

8-12-2020

  
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							



TO: TAYLOR COUNTY LOCAL BOARD OF HEALTH

FROM: CAMPBELLSVILLE – TAYLOR COUNTY TRAIL TOWN

RE: CONNECTOR TRAIL AT MILLER PARK

DATE: JANUARY 25, 2021

Public trust in the medical community is essential, especially during a global pandemic.

Campbellsville – Taylor County Trail Town (CTCTT) would like to help bridge local medical professionals with the public by leading and implementing a Walk with a Doc program on our local trail system. This project helps to address the health of individuals and families by further establishing a safe, accessible, and solid infrastructure to assist in improving the health and quality of life of our community. Furthermore, by partnering with the Lake Cumberland Board of Health and Taylor Regional Hospital (TRH) in the implementation of the Walk with a Doc (WWAD) program allows local medical professionals to educate and inform people in a relaxed, safe, and fun environment. The WWAD events, which will take place over the course of the FY 21- 22 are free and open to everyone. During a minimum of 12 events throughout the year, the participating doctor begins with a brief discussion on a current health topic and then participants spend the rest of the hour enjoying a healthy walk and conversation. During the walk, participants are not just allowed, but encouraged to ask the doc about health - related issues in a relaxed setting. Not only will this allow an opportunity for a targeted approach to the most needed health concerns of our community but will also allow for an opportunity to measure the effects of the program by implementing a pre- and post-survey to each event.

CTCTT humbly asks the Lake Cumberland Board of Health to finance this project to help further the mission of both of our organizations and for the benefit of our community and beyond. To best accommodate the route for the TRH physicians, we propose the financing of the connection piece of our community Master Plan by implementing a connector trail in Miller Park. This trail would connect the new sidewalk on Lebanon Ave. to the Trace Pitman Greenway which is currently the most utilized walking area in the community. This proposed connector would be an ideal space for the implementation of the WWAD program. We kindly ask that most of the funding maximum be used for the building of this connector and that the remaining funds allowable be used to purchase the WWAD membership starter kit. Those costs break down to \$14,350 towards trail building and \$650 towards the purchase of the WWAD membership. In summary, Campbellsville – Taylor County Trail Town would like to request the full funding maximum of \$15,000 to assist in further support of our shared interest in improving the health of our community by continuing to provide the infrastructure and education that allows for that growth.



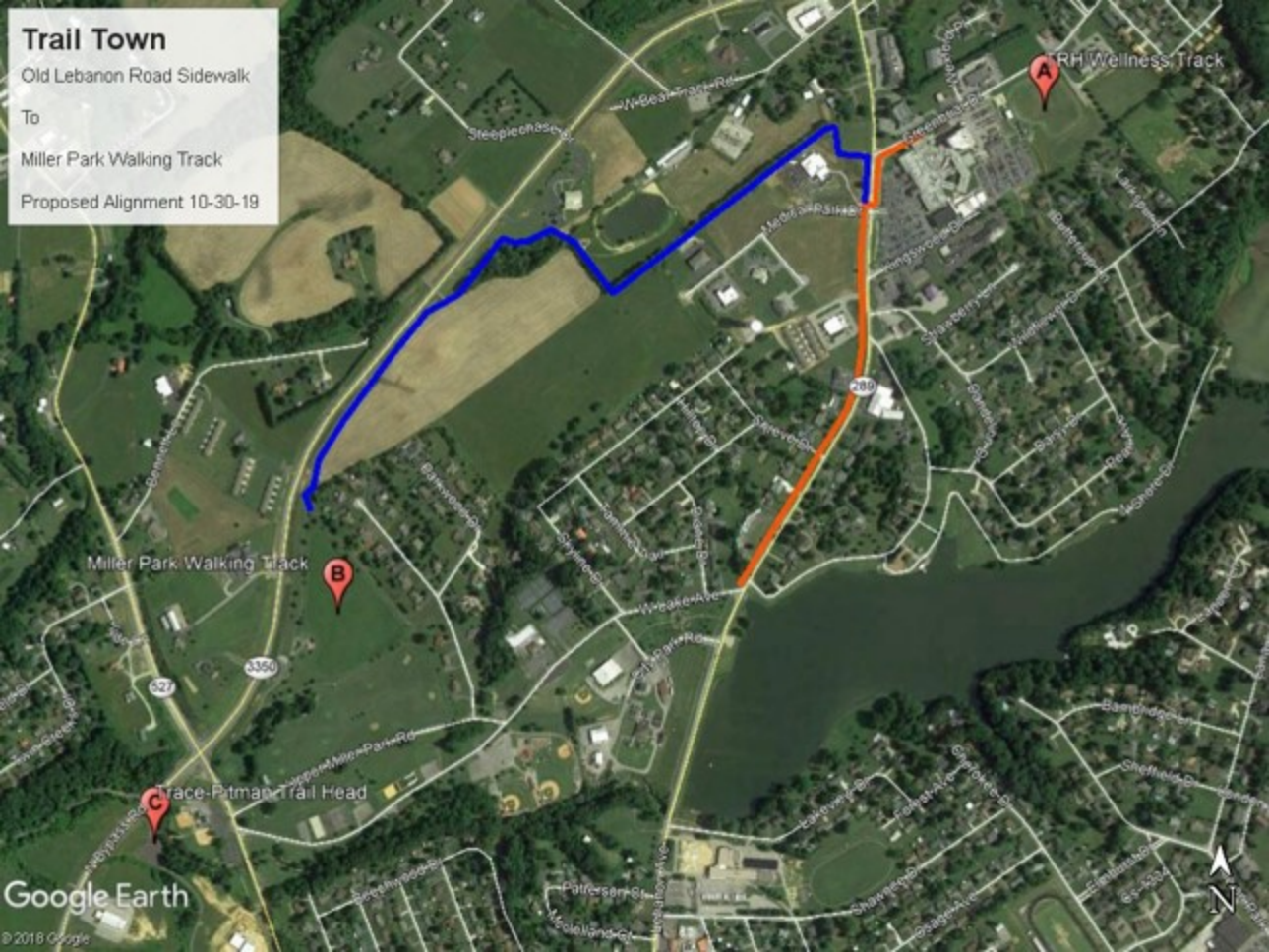
# Trail Town

Old Lebanon Road Sidewalk

To

Miller Park Walking Track

Proposed Alignment 10-30-19



**ELECTRICS, LLC**

**Estimate**

**Ronnie Eastridge, Owner**  
**1220 Owl Creek Road**  
**Campbellsville, KY 42718**

Date	Estimate #
2/1/2021	copy 3718

Phone #	270-465-6257
---------	--------------

Taylor County Health Dept  
1800 N ByPass Road  
Campbellsville , KY 42718

Description	Qty	Total
Installing (18 each) USHB - 150W - 40K 19,500 Lumens Hanging Light Fixtures. This Includes All Wiring and Lift Rental for Hanging of the Lights.		10,665.20
*These are Aluminum Housing White Finish Fixtures. They Have a 5 Year Warranty. Sales Tax		0.00
Thank you for your business.	<b>Total</b>	\$10,665.20

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

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**FINANCIAL STATEMENTS  
June 30, 2020**

## CONTENTS

Independent Auditors' Report .....	1-2
Statement of Assets, Liabilities and Fund Balance - Regulatory Basis .....	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Regulatory Basis .....	4
Notes to Financial Statements .....	5-6
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	7-8



## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

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

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

---

**ASSETS**

Current assets

Cash

\$ 427,927

Total assets

\$ 427,927

**LIABILITIES AND FUND BALANCE**

Fund balance

Restricted

\$ 427,927

Total liabilities and fund balance

\$ 427,927

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

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

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<b>Revenues</b>	
Taxes collected	\$ 453,621
Interest earned	<u>8,208</u>
Total revenues	<u>461,829</u>
<b>Expenditures</b>	
Transfers to the Health Department	422,729
Grants and donations	6,897
Operating	2,902
Professional services	1,350
Miscellaneous	774
Capital outlay	<u>18,490</u>
Total expenditures	<u>453,142</u>
<b>EXCESS OF REVENUES OVER (EXPENDITURES)</b>	8,687
FUND BALANCE - beginning of year	<u>419,240</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 427,927</u>

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



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

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through 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 August 7, 2019, the Taylor County Board of Health passed a resolution recording the fiscal year 2020 health tax rate at 3.25 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

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

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

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

Total cash deposits	\$ 654,835
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>(651,408)</u>
 (Over) Collateralized	 <u>\$ (246,573)</u>

**4. RELATED PARTIES**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$422,729 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 \$30,413 to the Lake Cumberland District Health Department to reimburse it for expenditures paid on behalf 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  
Taylor County Public Health Taxing District  
Campbellsville, Kentucky

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