

Casey County Board of Health

Agenda 2022

- Call to Order
- Approval of Minutes from last year's Meeting, February 2021
- Old Business
- New Business
- June 30, 2021 Financial Statements
- 2021 Casey County Health Dept Audit
- Budget
- Set Tax Rate
- Election of Officers
- Director's Comments
- Community Health Report, Jelaine Harlow
- Diabetes Report
- District Board Members
- Adjournment

Casey County Board of Health Public Taxing District
Annual Meeting
February 11, 2020 at Noon
Via Zoom

Board Members Present:

Honorable Randy Dial
Gina Goode, Chairman, District Board
Dr. Darin Cundiff, Vice-Chairman
Kay King, District Board
Dr. A.F Brown, JR
Dr. Don Wilkey
Dr. John Price
Jennifer Shugars, PharmD
Jennifer Overstreet, APRN

Board Members Absent:

Dr. Haddad
Homer Hecht
Linda Lee

Others Present:

Shawn Crabtree, Director of LCDHD, Secretary Casey Co. Board of Health
Ron Cimala, Director of Administration Services
Kim Kane, Office Manager, Casey Co Clerical Supervisor
Jelaine Harlow, Health Ed. Coordinator, Casey and Adair Co.
Tracy Aaron, Health Education Director

The Casey County Board of Health held its Annual Meeting February 11, 2021 at Noon Via Zoom. A quorum was present with nine members present. Gina Goode made a motion to call the Meeting to order.

Each member was emailed a packet that included Minutes from three previous Meetings, February 25, 2020 Annual Meeting, April 20, 2020 Special Called Meeting and September 22, 2020 Special Called Meeting. Kay King made a motion to accept all three Meetings Minutes and Jennifer Shugars seconded. Vote unanimous.

Mr. Crabtree briefly went over an Audit for Casey County Board of Health due to such a large purchase. The audit went very well. Jennifer Shugars made a motion to accept the Audit and Kay King seconded. Vote unanimous. Mr. Crabtree also ask to amend the budget due to \$1400 fee for the audit for our current fiscal year. Gina made a motion to amend the budget, Randy Dial seconded. Vote unanimous.

Mr. Crabtree also went over our budget for our New Health Dept and Renovations. We come in under cost of what we approved.

Mr. Crabtree also discussed the possibility of building an Annex Building in the future, Randy Dial, Judge Executive, also offered the County Buildings for future events such as Coalition Meetings, Smoking Cessation, Diabetes Meetings, ETC free of charge.

Dr. Price made a motion to lower tax rate, Randy Dial seconded. Ron Cimala, Director of Administrative Services ask Mr. Crabtree to discuss the possibility of Compensating Tax Rate and in turn ask Mr. Dial to explain it.

After Discussion, Dr. Darin Cundiff made a motion to lower tax rate to .040, Dr. Price seconded vote. We had 4 votes yes and 5 votes no. Motion failed.

Dr. Wilkey made a motion to lower tax rate to .037, Gina Goode seconded. We had 8 for yes and 1 no. Vote passed.

Randy Dial made a motion to approve current budget including asphalt. Jennifer Overstreet seconded. All in favor.

Discussion was held for current officers, Gina Goode (Chairman) Darin Cundiff (Vice Chairman). Randy Dial made a motion to leave as current officers, Dr. Price seconded. All in favor.

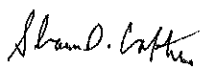
District Board of Health members were also discussed. Our current officers are Gina Goode and Kay King as elected and Randy Dial. Randy Dial made a motion to keep current officers and Jennifer Shugars seconded. Vote unanimous.

Mr. Crabtree gave our current COVID-19 update including Vaccination Clinics.

Jelaine Harlow, Health Education gave a brief update on Casey Co Community Data, along with handouts.

Dr. Brown made a motion to adjourn, Gina Goode seconded.


Gina Goode, Chairman


Digitally signed by
Shawn D. Crabtree
Date: 2021-02-12
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Shawn Crabtree, Secretary

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

Cash on Hand at the beginning of the year: **\$625,609.65**

Receipts:

Real Property Taxes	214,115.82
Tangible Property Taxes	44,083.55
Motor Vehicle Taxes	51,123.94
Delinquent Taxes	4,261.46
Other Taxes	1,768.09
Interest Income	2,647.44
Total Receipts	318,000.30

Total Cash Available for the year: **\$943,609.95**

Expenditures:

Advertising & Printing	18.50
Professional Services	1,400.00
Maintenance & Repair	2,771.50
District Management	200,798.00
Materials	647.19
Supplies	1,124.14
Dues & Subscriptions	785.00
Miscellaneous	30.96
Building Improvement	396,842.11
Furniture & Fixtures	6,582.16
Equipment	22,075.26
Total Expenditures	633,074.82

Cash on Hand at the end of the year: **\$310,535.13**

Balance per Casey County Bank Account Statement	\$148,012.27
Balance per Monticello Banking Company CD Account Statements	<u>\$ 162,522.86</u>
	\$310,535.13
Difference	\$0.00

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

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	148,012.27
1114 · CD - MBC 62746	162,522.86
Total 1100 · Cash in Bank	<u>310,535.13</u>
Total Checking/Savings	<u>310,535.13</u>
Total Current Assets	<u>310,535.13</u>
TOTAL ASSETS	<u>310,535.13</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	32,156.91
3900 · Retained Earnings	593,452.74
Net Income	<u>-315,074.52</u>
Total Equity	<u>310,535.13</u>
TOTAL LIABILITIES & EQUITY	<u>310,535.13</u>

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	214,115.82	206,744.44	7,371.38	103.6%
4120 · Tangible Personal Property	44,083.55	48,121.83	-4,038.28	91.6%
4130 · Motor Vehicles	51,123.94	38,083.93	13,040.01	134.2%
4140 · Delinquent Taxes	4,261.46	4,860.20	-598.74	87.7%
4150 · Other Taxes	1,768.09	1,590.40	177.69	111.2%
Total 4100 · Taxes (All Categories)	315,352.86	299,400.80	15,952.06	105.3%
4900 · Interest Earned	2,647.44	13,831.83	-11,184.39	19.1%
Total Income	318,000.30	313,232.63	4,767.67	101.5%
Gross Profit	318,000.30	313,232.63	4,767.67	101.5%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	18.50	300.00	-281.50	6.2%
7120 · Professional Services	1,400.00	1,400.00	0.00	100.0%
7130 · Maintenance and Repairs	2,771.50	13,600.00	-10,828.50	20.4%
7170 · Lake Cumberland District	200,798.00	200,798.00	0.00	100.0%
Total 7105 · Contracted Services	204,988.00	216,098.00	-11,110.00	94.9%
7180 · Materials and Supplies				
7185 · Materials	647.19			
7190 · Supplies	1,124.14			
Total 7180 · Materials and Supplies	1,771.33			
Total 7100 · Operations	206,759.33	216,098.00	-9,338.67	95.7%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7260 · Other Miscellaneous	30.96	500.00	-469.04	6.2%
Total 7200 · Administration	815.96	1,500.00	-684.04	54.4%
7300 · Capital Outlay				
7320 · Land Improvement	0.00	0.00	0.00	0.0%
7340 · Building Improvement	396,842.11	417,905.00	-21,062.89	95.0%

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Cash Basis

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

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
7350 · Furniture and Fixtures	6,582.16	27,750.00	-21,167.84	23.7%
7360 · Equipment	22,075.26	22,550.00	-474.74	97.9%
Total 7300 · Capital Outlay	425,499.53	468,205.00	-42,705.47	90.9%
Total Expense	633,074.82	685,803.00	-52,728.18	92.3%
Net Income	-315,074.52	-372,570.37	57,495.85	84.6%

**CASEY COUNTY
PUBLIC HEALTH TAXING DISTRICT
Liberty, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2021**

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
Casey County Public Health Taxing District
Liberty, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Casey County Public Health Taxing District (the Taxing District) which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2021, the related statement of revenues, expenditures, and changes in fund balance – regulatory basis, for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the Taxing District, on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Kentucky.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Taxing District as of June 30, 2021, and the respective changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the assets, liabilities and fund balances of the Casey County Public Health Taxing District, as of June 30, 2021, and the respective revenues and expenditures for the year then ended, in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021, on our consideration of the Taxing District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Taxing District’s internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
October 28, 2021

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

ASSETS

Current assets	
Cash	\$ 148,012
Investments	
Certificates of deposit	<u>162,523</u>
Total assets	<u>\$ 310,535</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Restricted	<u>\$ 310,535</u>
Total liabilities and fund balance	<u>\$ 310,535</u>

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

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

Revenues	
Taxes collected	\$ 315,353
Interest earned	<u>2,647</u>
Total revenues	<u>318,000</u>
 Expenditures	
Transfers to the District Health Department	200,798
Operating	6,778
Capital outlay	<u>425,499</u>
Total expenditures	<u>633,075</u>
EXCESS OF (EXPENDITURES) OVER REVENUE	(315,075)
FUND BALANCE - beginning of year	<u>625,610</u>
FUND BALANCE - END OF YEAR	<u>\$ 310,535</u>

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

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

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through October 28, 2021, which represents the date that these financial statements were available to be issued. Subsequent events past this date, as they pertain to the year ended June 30, 2021, have not been evaluated by the Taxing District.

2. TAX LEVY

On February 25, 2020, the Casey County Board of Health passed a resolution recording the 2021 health tax rate at 4.3 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

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

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

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 deposits at June 30, 2021 were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash and certificates of deposit	\$ 310,266
FDIC insurance	<u>(310,266)</u>
(Over) Collateralized	<u>\$ -</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$200,798 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021 for management fees. An additional \$432,277 was transferred to reimburse the District for expenses it paid on behalf of the Taxing District for the purchase of a new building and paying operating expenses of the Taxing District.

5. COVID-19 PANDEMIC

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



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

The Board of Health
Casey County Public Health Taxing District
Liberty, 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 Casey County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report thereon dated October 28, 2021. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taxing District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taxing District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taxing District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taxing District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RFH

RFH, PLLC
Lexington, Kentucky
October 28, 2021

**Casey County Public Health Taxing District
Fiscal Year 2022-23**

Opening Balance Calculation

	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2021	\$252,551.30	\$162,849.06	\$415,400.36	\$415,400.36
Projected Remaining 2021-22 Receipts				
Projected Tax Receipts	\$55,145.56	\$0.00	\$55,145.56	
Projected Interest Earned	\$103.86	\$325.70	\$429.56	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2022 Receipts	\$55,249.43	\$325.70	\$55,575.13	\$55,575.13
Total Funds Available	\$307,800.73	\$163,174.76	\$470,975.49	\$470,975.49
Projected Remaining 2021-22 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$100,332.50	\$0.00	\$100,332.50	
Advertising & Printing	\$300.00	\$0.00	\$300.00	
Professional Services (Audit)	\$1,400.00	\$0.00	\$1,400.00	
Maintenance & Repair	\$45,000.00	\$0.00	\$45,000.00	
Dues & Subscriptions (KPHA & KALBOH)	\$1,165.00	\$0.00	\$1,165.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$2,750.00	\$0.00	\$2,750.00	
Equipment	\$17,765.80	\$0.00	\$17,765.80	
Total Estimated Remaining 2022 Expenditures	\$169,213.30	\$0.00	\$169,213.30	\$169,213.30
Estimated 2022-23 Opening Balance	\$138,587.43	\$163,174.76	\$301,762.19	\$301,762.19

Proposed Budgets For Period Beginning July 1, 2022 and Ending June 30, 2023

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.037 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.035 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.04 per \$100 of Assessed Property Value
Estimated opening Balance	\$138,587.43	\$163,174.76	\$301,762.19	\$301,762.19	\$301,762.19
Budgeted Receipts (All Sources):					
Real Property Taxes	\$194,142.37		\$194,142.37	\$183,648.19	\$209,883.64
Personal Property Taxes	\$36,384.89		\$36,384.89	\$34,418.13	\$39,335.01
Motor Vehicle Taxes	\$35,016.82		\$35,016.82	\$33,124.02	\$37,856.03
Delinquent Tax Collections	\$3,640.30		\$3,640.30	\$3,640.30	\$3,640.30
Other Taxes - Telecommunications	\$1,528.22		\$1,528.22	\$1,528.22	\$1,528.22
Interest Income	\$230.36	\$652.70	\$883.06	\$861.52	\$915.35
Total Budgeted Receipts	\$270,942.96	\$652.70	\$271,595.66	\$257,220.39	\$293,158.55
Total Funds Available	\$409,530.38	\$163,827.46	\$573,357.84	\$558,982.58	\$594,920.74
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$211,529.00		\$211,529.00	\$211,529.00	\$211,529.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$1,000.00				
Landscape Maintenance (Fall & Spring)	\$2,000.00				
Miscellaneous	\$15,000.00				
Total Building Maintenance & Repair	\$18,000.00		\$18,000.00	\$18,000.00	\$18,000.00
Furniture & Fixtures					
Seasonal Décor	\$500.00				
New Table for Lobby	\$350.00				
Outdoor Composite Picnic Table	\$2,200.00				
Miscellaneous	\$2,500.00				
Total Furniture & Fixtures	\$5,550.00		\$5,550.00	\$5,550.00	\$5,550.00
Equipment					
Miscellaneous Computer and Related Equipment	\$10,000.00				
Generator Maintenance	\$500.00				
Fan with Mount for Records Room	\$350.00				
Mini Vaccine Freezer	\$500.00				
Miscellaneous	\$7,500.00				
Total Equipment	\$18,850.00		\$18,850.00	\$18,850.00	\$18,850.00
Professional Services (Next Audit of Taxing District Funds due FY 2025)	\$0.00		\$0.00	\$0.00	\$0.00
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
Total Budgeted Expenditures	\$256,229.00	\$0.00	\$256,229.00	\$256,229.00	\$256,229.00
Balance Remaining	\$153,301.38	\$163,827.46	\$317,128.84	\$302,753.58	\$338,691.74
Net Surplus/Deficit Before Optional Expenses	\$14,713.96		\$15,366.66	\$991.39	\$36,929.55

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.15% for the money market and .4% for the CD.

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

0 From 2021 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	534,035,495	534,035,495		
G - Tangible Personal	26,021,560		26,021,560	
H - PS Real Estate - Effective	18,289,881	18,289,881		
I - PS Tangible - Effective	63,794,648		63,794,648	
J - Distilled Spirits	0		0	
M - Motor Vehicles	99,621,123			99,621,123
N - Watercraft	3,656,723		3,656,723	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	10,040,256		10,040,256	
Total	755,459,686	552,325,376	103,513,187	99,621,123
Tax Base (Total Divided by 100)	7,554,597	5,523,254	1,035,132	996,211
Tax Rate		\$ 0.0370	\$ 0.0370	\$ 0.0370
Total Projected Tax (Tax Base * Tax Rate)	279,520	204,360	38,300	36,860
Required Support @ .028	211,529	154,651	28,984	27,894
Tax Support for Land, Building & Equipment	67,991	49,709	9,316	8,966
Tax Projections @ 95% Collection Rate				
Real Property Projections	194,142			
Tangible Personal Property Projections	36,385			
Motor Vehicle Projections	35,017			
Total	265,544			

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

0 From 2021 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	534,035,495	534,035,495		
G - Tangible Personal	26,021,560		26,021,560	
H - PS Real Estate - Effective	18,289,881	18,289,881		
I - PS Tangible - Effective	63,794,648		63,794,648	
J - Distilled Spirits	0		0	
M - Motor Vehicles	99,621,123			99,621,123
N - Watercraft	3,656,723		3,656,723	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	10,040,256		10,040,256	
Total	755,459,686	552,325,376	103,513,187	99,621,123
Tax Base (Total Divided by 100)	7,554,597	5,523,254	1,035,132	996,211
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	264,411	193,314	36,230	34,867
Required Support @ .028	211,529	154,651	28,984	27,894
Tax Support for Land, Building & Equipment	52,882	38,663	7,246	6,973
Tax Projections @ 95% Collection Rate				
Real Property Projections	183,648			
Tangible Personal Property Projections	34,418			
Motor Vehicle Projections	33,124			
Total	251,190			

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

0 From 2021 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	534,035,495	534,035,495		
G - Tangible Personal	26,021,560		26,021,560	
H - PS Real Estate - Effective	18,289,881	18,289,881		
I - PS Tangible - Effective	63,794,648		63,794,648	
J - Distilled Spirits	0		0	
M - Motor Vehicles	99,621,123			99,621,123
N - Watercraft	3,656,723		3,656,723	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	10,040,256		10,040,256	
Total	755,459,686	552,325,376	103,513,187	99,621,123
Tax Base (Total Divided by 100)	7,554,597	5,523,254	1,035,132	996,211
Tax Rate		\$ 0.0400	\$ 0.0400	\$ 0.0400
Total Projected Tax (Tax Base * Tax Rate)	302,184	220,930	41,405	39,848
Required Support @ .028	211,529	154,651	28,984	27,894
Tax Support for Land, Building & Equipment	90,655	66,279	12,422	11,955
Tax Projections @ 95% Collection Rate				
Real Property Projections	209,884			
Tangible Personal Property Projections	39,335			
Motor Vehicle Projections	37,856			
Total	287,075			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2020 Assessment of Adjusted Property At Full Rates			607,455,092
Net Change in	2021	80,206,600	
B 2021 Homestead Exemptions	2020	77,282,100	2,924,500
C 2020 Adjusted Tax Base			604,530,592
D 2021 Net Assessment Growth			37,610,993
E 2021 Total Valuation of Adjusted Property at Full Rates			642,141,584
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$503,894,243	33,065,752	\$534,035,495
G Tangible Personalty	25,310,102	711,458	26,021,560
H P.S. Co.-Real Estate-Effective	17,868,039	421,842	18,289,881 *
P.S. Co.-Real Estate-100%	17,868,039	421,842	18,289,881 *
I P.S. Co.-Tang.-Effective	60,382,708	3,411,940	63,794,648 *
P.S. Co.-Tang.-100%	64,090,941	3,774,534	67,865,475 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	90,081,819		99,621,123
N Watercraft	3,567,457		3,656,723
Net New Property: PVA Real Estate			4,524,300
P. S. Co. Real Estate-Effective			421,842 *
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)			-
Watercraft(Non-Commercial)			-
Inventory in transit			10,040,256
2020 R. E. Exonerations & Refunds			2,622,900
2020 Tangible Exonerations & Refunds			95,250

* 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 CASEY County as made by the Office of Property Valuation for 2021, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

Witness my hand this
7-22-21



Thomas S. Crawford, Executive Director
Office of Property Valuation
Finance and Administration Cabinet

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
Adair	\$0.030	2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 229,566.05		98%	2%				
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 232,572.88	1%	100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 245,613.38	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 246,987.98	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 234,625.55	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ 13,040.50	\$ 230,495.96	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 238,049.19	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 225,950.65	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 245,551.83	8%	100%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50	101%
		μ	\$ 225,801.39	\$ 224,424.18	\$ 1,377.21	\$ 236,601.50							
Casey	\$0.037	2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 338,763.13		100%	0%				
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 409,324.46	17%	100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 470,603.27	13%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 561,203.43	16%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 644,092.96	13%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 720,841.75	11%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 845,560.45	15%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 543,043.02	-56%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 227,968.50	-138%	50%	50%	5,500	\$ 1,182,500.00	\$ 118,250.00	193%
		μ	\$ 278,315.82	\$ 281,452.26	\$ (3,136.44)	\$ 529,044.55							
Clinton	\$0.035	2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 161,810.33		100%	0%				
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 189,564.83	15%	100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 212,605.87	11%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 233,430.33	9%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 259,963.65	10%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 256,374.88	-1%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 267,926.52	4%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 280,671.05	5%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 307,988.46	9%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	268%
		μ	\$ 173,014.61	\$ 154,379.77	\$ 18,634.85	\$ 241,148.44							
Cumberland	\$0.035	2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,354.00		100%	0%				
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,430.37	18%	100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 141,052.52	15%	100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,524.48	2%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,298.91	-15%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,272.95	-5%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,431.59	12%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,732.06	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,183.32	15%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	116%
		μ	\$ 125,562.58	\$ 118,595.21	\$ 6,967.37	\$ 131,475.58							
Green	\$0.034	2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 128,866.87		100%	0%				
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 138,800.25	7%	100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 158,400.48	12%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 180,637.37	12%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 192,135.00	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 205,504.92	7%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 226,117.73	9%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 198,458.08	-14%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 231,658.35	14%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	160%
		μ	\$ 156,084.25	\$ 143,731.97	\$ 12,352.28	\$ 184,508.78							

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
McCreary	\$.040	2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 320,220.68		100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 347,688.27	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 393,104.05	12%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 399,392.84	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 439,837.08	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 461,275.78	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 488,635.24	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 521,750.48	6%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 542,793.76	4%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	176%
		μ	\$ 204,110.64	\$ 178,837.72	\$ 25,272.92	\$ 434,966.46							
Pulaski	\$.030	2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 526,493.54		100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 553,631.45	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 594,338.70	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 618,721.79	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 696,172.86	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 751,319.61	7%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 711,837.33	-6%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 707,563.18	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 772,249.57	8%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	161%
		μ	\$ 1,239,714.16	\$ 1,210,835.09	\$ 28,879.07	\$ 659,147.56							
Russell	\$.045	2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 394,385.09		99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 410,313.64	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 403,005.50	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 394,887.54	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 404,111.38	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 408,598.90	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 440,449.86	7%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 456,611.11	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 498,411.50	8%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	144%
		μ	\$ 502,097.74	\$ 491,360.59	\$ 10,737.15	\$ 423,419.39							
Taylor	\$.0325	2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 341,038.62		100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 325,277.66	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 240,668.63	-35%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 296,833.90	19%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 320,769.01	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 344,041.56	7%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 403,813.96	15%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 412,501.05	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 488,263.81	16%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	184%
		μ	\$ 502,842.80	\$ 484,770.42	\$ 18,072.38	\$ 352,578.69							
Wayne	.035 Real Personal .03 Motor	2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 125,343.83		97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 129,194.09	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 107,449.38	-20%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 106,093.04	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 105,997.24	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 115,274.76	8%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 127,369.65	9%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 152,504.72	16%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 203,820.96	25%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	84%
		μ	\$ 275,871.47	\$ 267,911.68	\$ 7,959.79	\$ 130,338.63							

Population/Resources 2021

Population

While Kentucky is ranked in the top ten unhealthiest states, our District is below the state average. Kentucky statewide population averages 35% in obesity (US – 26%) (1), 29% in physical inactivity (US-19%) (1), and 13.1% with diabetes (2). Our district population averages 37% in obesity, 33% in physical inactivity and 14 % with diabetes. Our district includes ten of Kentucky's 120 counties. Nine of these ten counties are Appalachian counties. Our district is primarily rural, covers 3,720 square miles geographically, and has a population of 208,823.(1)

Compounding the health problems in our area, an average of 9.06 % in our district are still uninsured compared to the state average of 7.7%. The state average poverty rate is 16.3%, while in the Lake Cumberland District the average is 23.1%. Language other than English is spoken in 2.91% of homes in our district. Approximately 6.1% (12,765) of our district's residents are veterans. ** We do not have a YMCA or many of the low-cost health improvement opportunities offered in larger urban areas.

At present, the Diabetes Education Program is the only source of *free comprehensive* diabetes self-management education in the ten-county district. Data has been compiled and evaluated to identify the greatest need of DSME classes in order to reach population and demands. (See attached table.) We are providing all our diabetes education via HIPAA-compliant ZOOM at this time during to the current COVID19 pandemic. Our classes are promoted throughout the state.

Resources

Four Diabetes Educators (RN, Certified Diabetes Care Education Specialist,) teach DSME classes throughout the district. Interpreters are utilized for one-on-one education when non-English speaking individuals need assistance with diabetes education.

Data for 2021 Diabetes Education Program Plan

County Ranking Based on Health Outcomes	County	**Population	(1) % Prevalance of Type 2 Diabetes	**Race	(1) % Obesity	(1) % Physical Inactivity
51	Adair	18,656	14	W 94.8% B 2.1 % H 2.2 %	40	34
83	Casey	16,159	14	W 97% B 1.1 % H 2.9%	29	32
81	Clinton	10,218	12	W 97.1% B 0.6% H 2.9%	34	22
49	Cumberland	6,614	13	W 94.7% B 2.9% H 1.5%	34	22
59	Green	10,941	13	W 95.7 % B 2.% H 1.9%	36	27
106	McCreary	17,231	17	W 91.3% B 5.9% H 2.7%	38	33
68	Pulaski	64,979	15	W 96.3% B 1.2% H 2.6%	39	34
84	Russell	17,923	15	W 96.7% B 0.9% H 4.0%	35	38
53	Taylor	25,769	10	W 91.6% B 5.3% H 2.5%	39	37
64	Wayne	20,333	17	W 95.6.% B 2% H 3.7%	42	37

1 Data from <http://www.countyhealthrankings.org/app/kentucky/2021/rankings> accessed 10/26/2021

2 Data from <http://stateofobesity.org/rates/> 2021 data accessed 10/26/2021

** Data from <https://www.census.gov/quickfacts-> accessed 10/26/2021

Note – Green indicates improvement. Red indicates area worsened. Black indicates stayed the same. Clearly COVID has had a negative impact on our rates of physical activity and obesity this past year in many of our counties.