

Cumberland County Local Board of Health Annual Meeting
Thursday February 2, 2023 6:00 PM
Cumberland County Health Department Conference Room

- **APPROVAL OF MINUTES**
- **OLD BUSINESS**
- **NEW BUSINESS**
- **JUNE 30, 2022 FINANCIAL STATEMENTS**
- **SET TAX RATE**
- **APPROVAL OF BUDGET**
- **MEMBERS WHO TERMS EXPIRE -12/31/2023**
 - *Dr. Robert Flowers, Sr.*
 - *Dr. John G. Stephenson*
 - *Mike Morgan*
 - *Gina S. Watson*
 - *Gary White*
 - *Dr. Doug Williams*
- **ELECTION OF OFFICERS and MEMBERS WHO SERVE ON THE DISTRICT BOARD**
- **DIRECTOR'S COMMENTS**
- **HEALTH POLICY & PROMOTION/HEALTH EDUCATION**
- **ADJOURN**

LCDHD County Health Centers

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

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Give the Communications Assistant our phone number to contact us.



Cumberland County Local Board of Health
Minutes

The Cumberland County Local Board of Health met on Monday February 7, 2022
6:00pm via Zoom.

Members Present:

Doug Williams
Kristen Branham
Tabatha Shelton
Dr. John G. Stephenson
Gary White
Dr. Brian Dyer
Judge John Phelps
Dr. Lauren Dyer-Hurt
Mike Morgan

Members Absent:

Gina Shaye Watson
Jan Clark
Dr. Robert Flowers, Sr.

Others Present:

Amy Tomlinson
Cindy Nettles
Ron Cimala
Tracy Aaron

Judge Phelps, Chairman called the meeting to order with a prayer and pledge to the flag.

Approval of Minutes: Minutes from previous meeting were mailed board members to review. Doug Williams made a motion to accept the minutes, seconded by Kristen Branham and approved by all board members.

Old Business :

No old business at this time.

New Business:

No new business at this time.

Set Tax Rate , Approve Budget : Ron displayed the budget on the screen and he explained and reviewed the tax rate and the budget. He went into detail for the 2022/2023 budget. There was some optional items in the budget with was a water fountain with a water bottle filling station. He states the tax rate at 3.5 cents is sufficient. Motion made by Doug Williams to retain tax rate at 3.5 cents or compensating rate, seconded by Gary White and approved by all members. Motion to approve overall budget and that includes the optional items in the budget. Motion made by Doug Williams, seconded by Gary White and approved by board members.

Members who terms expire 12/31/2022: Members that term expire in December. Cindy had included this form in the board packets that were mailed. She has received one back by mail. If you are willing to serve another two-year term new biographical sheet are to be completed and turned back into Cindy Nettles. Cindy will follow up with members that have not responded.

Election of Officers/ Members sitting on District Board of Health: Judge Phelps opened up for nominations of local Chairman. Motion made by Gary White for John Phelps to continue to serve as Chairman of the Board, seconded by Doug Williams. Doug Williams made a motion for nominations to cease, second by Gary White. Motion made by Doug Williams for Gina S. Watson to continue to serve as Vice Chairman of the Board, seconded by Gary White. Gary White made a motion for nominations to cease, second by Doug Williams. Amy Tomlinson serves as the secretary by KAR guidelines.

Gary White made a motion for Kristen Branham to continue serve on the district board along with Judge John Phelps, seconded by Dr. John Stephenson. Tabatha Shelton made a motion for nominations to cease, second by Doug Williams.

Financial Report: Ron continued with financial report in detail.

Audit Report: Every four years an audit has to be completed. Ron went in to details and explained the audit completed in 2021. Motion made by Kristen Branham to accept the review of the audit, second by Tabatha Shelton, accepted by all present.

Director Comments: Amy Tomlinson introduced herself to the board and gave her background of the health department. Almost 36,000 doses of vaccines have been given district wide. 47% of Cumberland County residents have been vaccinated. She explained our new case tracking system. Discussion brought up about testing in our county and residents needing a doctors order to have that completed at the local hospital. Dr. Doug Williams states at one time that was due to shortage of test kits. That has gotten some better.

Health Education: Tracy states programs have started back in the communities virtually. Statistics look better but the population has decreased.

Diabetes- No one is present to give present information, but the information is included in your board packet.

Motion made by Gary White to adjourn meeting, seconded by Kristen Branham.



Judge John Phelps, Chairman



Amy Tomlinson,
Executive Director
2022-06-01 09:05:19

Amy Tomlinson, Secretary

JMS/cn

CC: Division of State and Local Health, Frankfort, Ky.
LCDHD, Director's Office, Somerset, Ky.

**Cumberland County Public Health Taxing District Budget
Fiscal Year 2023-24**

Opening Balance Calculation						
	Operating Fund	Capital Fund	Total			
Balance as of December 31, 2022	\$226,389.09	\$0.00	\$226,389.09	\$226,389.09		
Projected Remaining 2022-23 Receipts						
Projected Tax Receipts	\$48,820.28	\$0.00	\$48,820.28			
Projected Interest Earned	\$56.60	\$0.00	\$56.60			
Projected Other Receipts	\$0.00	\$0.00	\$0.00			
Total Estimated Remaining 2023 Receipts	\$48,876.88	\$0.00	\$48,876.88	\$48,876.88		
Total Funds Available	\$275,265.97	\$0.00	\$275,265.97	\$275,265.97		
Projected Remaining 2022-23 Expenditures						
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$61,056.50	\$0.00	\$61,056.50			
Advertising & Printing	\$291.50	\$0.00	\$291.50			
Professional Services (Audit)	\$0.00	\$0.00	\$0.00			
Maintenance & Repair	\$32,859.55	\$0.00	\$32,859.55			
Dues & Subscriptions (KPHA & KALBOH)	\$1,250.00	\$0.00	\$1,250.00			
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00			
Furniture & Fixtures	\$3,247.02	\$0.00	\$3,247.02			
Equipment	\$8,092.75	\$0.00	\$8,092.75			
Total Estimated Remaining 2023 Expenditures	\$107,297.32	\$0.00	\$107,297.32	\$107,297.32		
Estimated 2023-24 Opening Balance	\$167,968.65	\$0.00	\$167,968.65	\$167,968.65		
Proposed Budgets For Period Beginning July 1, 2023 and Ending June 30, 2024						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.035 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.0365 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.038 per \$100 of Assessed Property Value	
Estimated opening Balance	\$167,968.65	\$0.00	\$167,968.65	\$167,968.65	\$167,968.65	
Budgeted Receipts (All Sources): See Footnote						
Real Property Taxes	\$123,748.71		\$123,748.71	\$129,052.22	\$134,355.74	
Personal Property Taxes	\$16,695.73		\$16,695.73	\$17,411.26	\$18,126.79	
Motor Vehicle Taxes	\$17,898.50		\$17,898.50	\$18,665.58	\$19,432.66	
Delinquent Tax Collections	\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	
Other Taxes	\$450.00		\$450.00	\$450.00	\$450.00	
Interest Income	\$80.64	\$0.00	\$80.64	\$84.03	\$87.42	
Total Budgeted Receipts	\$160,873.57	\$0.00	\$160,873.57	\$167,663.08	\$174,452.60	
Total Funds Available	\$328,842.21		\$328,842.21	\$335,631.73	\$342,421.25	
Budgeted Expenditures:						
LCDHD Health Center Management Fee at 2.8 cents	\$133,341.00		\$133,341.00	\$133,341.00	\$133,341.00	
Building Maintenance & Repair						
Snow removal & landscaping	\$1,500.00					
Miscellaneous	\$14,000.00					
Total Building Maintenance & Repair	\$15,500.00		\$15,500.00	\$15,500.00	\$15,500.00	
Furniture & Fixtures						
Miscellaneous	\$3,000.00					
Total Furniture & Fixtures	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	
Equipment						
Miscellaneous Computers and Related Equipment	\$7,500.00					
Icemaker	\$350.00					
Generator Maintenance	\$500.00					
Miscellaneous	\$5,000.00					
Total Equipment	\$13,350.00		\$13,350.00	\$13,350.00	\$13,350.00	
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	\$0.00	\$500.00	\$500.00	\$500.00	
Total Budgeted Expenditures	\$167,491.00		\$167,491.00	\$167,491.00	\$167,491.00	
Balance Remaining	\$161,351.21	\$0.00	\$161,351.21	\$168,140.73	\$174,930.25	
Net Surplus/Deficit Before Optional Expenses	(\$6,617.43)	\$0.00	(\$6,617.43)	\$172.08	\$6,961.60	
Optional - Expenses:						
Resurface Parking lot			\$30,000.00	\$30,000.00	\$30,000.00	
Total Budgeted Expenditures Including Optional Expenses			\$197,491.00	\$197,491.00	\$197,491.00	
Balance Remaining Including Optional Expenses			\$131,351.21	\$138,140.73	\$144,930.25	
Net Surplus/Deficit Including Optional Expenses			(\$36,617.43)	(\$29,827.92)	(\$23,038.40)	

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 0.05% for checking.

GADDIE SHAMROCK, LLC

P.O. BOX 280
HWY. 55 SOUTH
COLUMBIA, KY 42728
Office 270-384-2665
Fax 270-384-6850

Date 1-10-2023

INV.# 20043

To: Cumberland Co. Health Dept.

Address: 226 Copper Lane
Burkesville, Ky.



Contact Person: _____

Cust: _____ Phone: 270-864-2206 Fax: _____

Directions: _____

Site Description

RE-SURFACE PARKING LOT

27,500.⁰⁰

1867 sq. yds

72 Feet Curb INBACK FOR WATER CONTROL

Lot will be CLEANED UP AND A TACK SOLUTION WILL BE PLACED ON OLD PAVEMENT.

Thank you,

Paul Brown

Date Completed _____

270-378-1540.

NOTES:

- 1) Gaddie Shamrock LLC will not be responsible for grass growing through pavement. Gaddie Shamrock will not be responsible for cracks in asphalt due to dry weather conditions.
- 2) Payment is due in full upon completion of work performed and/or delivery of goods. All work performed by the Contractor shall be deemed acceptable, and accepted, unless Contractor is notified, in writing, by the customer within ten (10) days from the completion of the work.
- 3) All accounts which are not paid within thirty (30) days from the due date shall be charged a finance charge at the rate of 1.5% per month (18% per annum) until paid in full.
- 4) Contractor shall be entitled to all remedies provided by law, to include materialman's liens, statutory and/or common law remedies, injunctive relief, quantum meruit, and all other remedies available at law. Should Purchaser's account be referred to an attorney for collection, all reasonable attorney fees and costs incurred or paid by Gaddie Shamrock LLC in connection therewith shall be repaid by the Purchaser and shall constitute additional amounts due and owing hereunder.

Acceptance of Estimate & Conditions:

Customer

Date

Project Manager



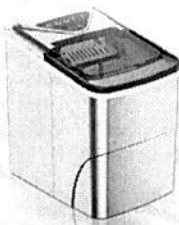
All Clinic Today's Deals Coupons Best Sellers Buy Again Gift Cards Pet Supplies Books Find a Gift Handmade Livestreams

Industrial & Scientific Janitorial & Facilities Safety Supplies Medical Supplies Food Service Diagnostic Equipment Material Handling

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Ice Cube Sizes Selectable



“Classic”
Thick Ice
Suitable for arbitrary
crafting and use in
making hot pizza

“Cool”
Thin Ice
Cooler and thinner ice
perfect for juice,
beer and other parties

Ice Makers Countertop, Self-Cleaning Function, Portable Electric Ice Cube Maker Machine, 9 Pebble Ice Ready in 6 Mins, 26lbs 24Hrs with Ice Bags and Ice Scoop Basket for Home Bar Camping RV(Silver)

Visit the FZF Store

252 ratings | 3 answered questions

\$129.99

FREE Returns

Get 5% back (\$6.49 in rewards) on the amount charged to your Amazon Prime Rewards Visa Signature Card.

Color: **Silver(Limited Edition)**



\$129.99

\$114.99

\$84.99

\$124.99

Roll over image to zoom in

\$129.99

FREE Returns

FREE delivery **Thursday, January 12.** Order within 13 hrs 28 mins

Deliver to Cindy - Burkesville 42717

In Stock.

Qty: 1

Add to Cart

Buy Now

Secure transaction

Ships from Amazon
Sold by FZF.

Return policy: Eligible for Return, Refund or Replacement within 30 days of receipt

Support: Free Amazon product support included

Add a gift receipt for easy returns

Add to List

Have one to sell?

Sell on Amazon

Enhance your purchase

Payment plans

1 option from \$12.67/mo at example APR of 30% (rates from 10-30% APR)

One-time payment
\$129.99

Affirm (approval required)

Learn more

\$12.67/mo or less (12 mo) (10-30% APR)

- Checking your eligibility will not affect your credit
- Financing option applies to final order total amount
- No late fees

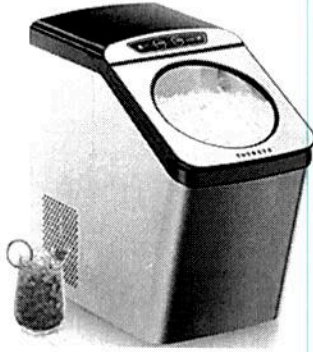


Brand	FZF
Capacity	40 Pounds, 26 Pounds
Voltage	120 Volts, 115 Volts
Product	1"D x 1"W x 1"H
Dimensions	

About this item

- **[New Self Cleaning Ice Maker]** Our portable ice maker machine features self-cleaning function, press the ON/OFF button for 5 seconds to activate the automatic cleaning mode, making the cleaning progress much easier. This countertop ice maker

Back to results



Roll over image to zoom in

Thereye Countertop Nugget Ice Maker, Pebble Ice Maker Machine, 30lbs Per Day, 2 Ways Water Refill, 3Qt Water Reservoir & Self-Cleaning, Stainless Steel Finish Ice Machine for Home Office Bar Party

Visit the Thereye Store
1,254 ratings
100 answered questions
Amazon's Choice for "nugget ice maker countertop"

Deal
-32% \$339.99

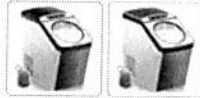
List Price: \$499.99

FREE Returns
Get 5% back (\$16.99 in rewards) on the amount charged to your Amazon Prime Rewards Visa Signature Card. May be available at a lower price from other sellers, potentially without free Prime shipping.

Size:
30lbs / day

Number of Items:
1

Color: Silver



Enhance your purchase

Payment plans

1 option from \$23.68/mo at example APR of 30% (rates from 10-30% APR)

One-time payment
\$339.99

- Affirm** (approval required) [Learn more](#)
- \$23.68/mo or less (18 mo) (10-30% APR)
- Checking your eligibility will not affect your credit
 - Payment plan applies to entire cart
 - No late fees



Brand: Thereye
Model Name: ER-IM03
Capacity: 30 Pounds

\$339.99

FREE Returns

FREE Prime delivery **Tuesday, January 17**

Deliver to Cindy - Burkesville 42717

In Stock.

Qty: 1

Add to Cart

Buy Now

Secure transaction

Ships from Amazon
Sold by ThereyeDirect

Return policy: Eligible for Return, Refund or Replacement within 30 days of receipt
 Add a gift receipt for easy returns

Add to List

New & Used (10) from \$326.39

Other Sellers on Amazon

\$405.99 [Add to Cart](#)

Prime FREE Delivery
Sold by: ThereyeOfficial

\$405.99 [Add to Cart](#)

Prime FREE Delivery
Sold by: ThereyeStore

Have one to sell?

[Sell on Amazon](#)



Antarctic Star Nugget Ice Maker Machine with Soft & Chewable Ice,...

758
\$284.99 [prime](#)

Sponsored

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Cumberland County Public Health Taxing District**

0 From 2022 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	369,975,580	369,975,580		
G - Tangible Personal	10,100,616		10,100,616	
H - PS Real Estate - Effective	2,200,978	2,200,978		
I - PS Tangible - Effective	26,235,866		26,235,866	
J - Distilled Spirits	0			
M - Motor Vehicles	53,830,072			53,830,072
N - Watercraft	8,532,996		8,532,996	
Aircraft	50,000		50,000	
Watercraft (Non-Commercial)	5,293,230		5,293,230	
Inventory in Transit	0		0	
Total	476,219,338	372,176,558	50,212,708	53,830,072
Tax Base (Total Divided by 100)	4,762,193	3,721,766	502,127	538,301
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	166,677	130,262	17,574	18,841
Required Support @ .028	133,341	104,209	14,060	15,072
Tax Support for Land, Building & Equipment	33,335	26,052	3,515	3,768
Tax Projections @ 95% Collection Rate				
Real Property Projections	123,749			
Tangible Personal Property Projections	16,696			
Motor Vehicle Projections	17,898			
Total	158,343			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Cumberland County Public Health Taxing District**

0 From 2022 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	369,975,580	369,975,580		
G - Tangible Personal	10,100,616		10,100,616	
H - PS Real Estate - Effective	2,200,978	2,200,978		
I - PS Tangible - Effective	26,235,866		26,235,866	
J - Distilled Spirits	0			
M - Motor Vehicles	53,830,072			53,830,072
N - Watercraft	8,532,996		8,532,996	
Aircraft	50,000		50,000	
Watercraft (Non-Commercial)	5,293,230		5,293,230	
Inventory in Transit	0		0	
Total	476,219,338	372,176,558	50,212,708	53,830,072
Tax Base (Total Divided by 100)	4,762,193	3,721,766	502,127	538,301
Tax Rate		\$ 0.0365	\$ 0.0365	\$ 0.0365
Total Projected Tax (Tax Base * Tax Rate)	173,820	135,844	18,328	19,648
Required Support @ .028	133,341	104,209	14,060	15,072
Tax Support for Land, Building & Equipment	40,479	31,635	4,268	4,576
Tax Projections @ 95% Collection Rate				
Real Property Projections	129,052			
Tangible Personal Property Projections	17,411			
Motor Vehicle Projections	18,666			
Total	165,129			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Cumberland County Public Health Taxing District**

0 From 2022 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	369,975,580	369,975,580		
G - Tangible Personal	10,100,616		10,100,616	
H - PS Real Estate - Effective	2,200,978	2,200,978		
I - PS Tangible - Effective	26,235,866		26,235,866	
J - Distilled Spirits	0			
M - Motor Vehicles	53,830,072			53,830,072
N - Watercraft	8,532,996		8,532,996	
Aircraft	50,000		50,000	
Watercraft (Non-Commercial)	5,293,230		5,293,230	
Inventory in Transit	0		0	
Total	476,219,338	372,176,558	50,212,708	53,830,072
Tax Base (Total Divided by 100)	4,762,193	3,721,766	502,127	538,301
Tax Rate		\$ 0.0380	\$ 0.0380	\$ 0.0380
Total Projected Tax (Tax Base * Tax Rate)	180,963	141,427	19,081	20,455
Required Support @ .028	133,341	104,209	14,060	15,072
Tax Support for Land, Building & Equipment	47,622	37,218	5,021	5,383
Tax Projections @ 95% Collection Rate				
Real Property Projections	134,356			
Tangible Personal Property Projections	18,127			
Motor Vehicle Projections	19,433			
Total	171,915			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2021 Assessment of Adjusted Property At Full Rates			376,779,887
Net Change in	2022	34,858,900	
B 2022 Homestead Exemptions	2021	34,043,900	815,000
C 2021 Adjusted Tax Base			375,964,887
D 2022 Net Assessment Growth			32,548,153
E 2022 Total Valuation of Adjusted Property at Full Rates			408,513,040
	Property Subject to Taxation 2021	Net Assessment Growth	Property Subject to Taxation 2022
F Real Estate	\$341,048,340	29,742,240	\$369,975,580
G Tangible Personalty	9,064,475	1,036,141	10,100,616
H P.S. Co-Real Estate-Effective	2,444,954	(243,976)	2,200,978 *
P.S. Co.-Real Estate-100%	2,444,954	(243,976)	2,200,978 *
I P.S. Co.-Tang.-Effective	24,222,118	2,013,748	26,235,866 *
P.S. Co.-Tang.-100%	26,000,767	1,708,847	27,709,613 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	45,063,025		53,830,072
N Watercraft	7,953,963		8,532,996
Net New Property: PVA Real Estate			6,829,319
P. S. Co. Real Estate-Effective			(243,976) *
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)		50,000
Watercraft(Non-Commercial)		5,293,230
Inventory in transit		-

2021 R. E. Exonerations & Refunds		3,279,500
2021 Tangible Exonerations & Refunds		342,113 +

* 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 CUMBERLAND County as made by the Office of Property Valuation for 2022, 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
8/30/22


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	2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 229,566.05		100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,606.55	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,981.15	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,618.72	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 227,489.13	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 13,040.50	\$ 235,042.36	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 222,943.82	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 242,545.00	8%	100%	0%				
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 218,386.15	-11%	92%	8%	11,347	\$ 2,439,605.00	\$ 243,960.50	90%
		μ	\$ 230,873.38	\$ 231,781.49	\$ (908.12)	\$ 232,686.55							
Casey	\$0.037	2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 338,763.13		100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 400,041.94	15%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 490,642.10	18%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 573,531.63	14%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 650,280.42	12%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 774,999.12	16%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 472,481.69	-64%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 157,407.17	-200%	50%	50%				
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 232,385.28	32%	100%	0%	2,837	\$ 609,955.00	\$ 60,995.50	381%
		μ	\$ 282,042.61	\$ 286,022.22	\$ (3,979.61)	\$ 454,503.61							
Clinton	\$0.035	2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 161,810.33		100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 184,851.37	12%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 205,675.83	10%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 232,209.15	11%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 228,620.38	-2%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 240,172.02	5%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 252,916.55	5%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 280,233.96	10%	100%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 320,331.42	13%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	278%
		μ	\$ 176,990.76	\$ 156,293.47	\$ 20,697.29	\$ 234,091.22							
Cumberland	\$0.035	2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 98,354.00		100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 118,976.15	17%	100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 122,448.11	3%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 103,222.54	-19%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 97,196.58	-6%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 113,355.22	14%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 115,655.69	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 139,106.95	17%	100%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 161,350.59	14%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	117%
		μ	\$ 129,286.15	\$ 119,833.60	\$ 9,452.55	\$ 118,851.76							
Green	\$0.034	2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 128,866.87		100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 148,467.10	13%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 170,703.99	13%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 182,201.62	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 195,571.54	7%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 216,184.35	10%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 188,524.70	-15%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 221,724.97	15%	100%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 243,343.46	9%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	169%
		μ	\$ 159,918.05	\$ 146,094.72	\$ 13,823.33	\$ 188,398.73							

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
McCreary	0.040	2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 320,220.68		100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 365,636.46	12%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 371,925.25	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 412,369.49	10%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 433,808.19	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 461,167.65	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 494,282.89	7%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 515,326.17	4%	100%	0%				
		2022	\$ 244,150.68	\$ 192,261.05	\$ 51,889.63	\$ 567,215.80	9%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	184%
		μ	\$ 209,893.86	\$ 179,398.00	\$ 30,495.86	\$ 437,994.73							
Pulaski	0.030	2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 526,493.54		100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 567,200.79	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 591,583.88	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 669,034.95	12%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 724,181.70	8%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 684,699.42	-6%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 680,425.27	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 745,111.66	9%	100%	0%				
		2022	\$ 1,498,347.68	\$ 1,375,812.62	\$ 122,535.06	\$ 867,646.72	14%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	181%
		μ	\$ 1,279,250.05	\$ 1,238,328.81	\$ 40,921.23	\$ 672,930.88							
Russell	0.045	2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 394,385.09		100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 387,076.95	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 378,958.99	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 388,182.83	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 392,670.35	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 424,521.31	8%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 440,682.56	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 482,482.95	9%	100%	0%				
		2022	\$ 582,066.30	\$ 536,018.47	\$ 46,047.83	\$ 528,530.78	9%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	152%
		μ	\$ 511,669.14	\$ 494,994.22	\$ 16,674.92	\$ 424,165.76							
Taylor	0.0325	2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 341,038.62		97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,429.59	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,594.86	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,529.97	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,802.52	6%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 419,574.92	14%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 428,262.01	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 504,024.77	15%	100%	0%				
		2022	\$ 574,632.57	\$ 474,951.27	\$ 99,681.30	\$ 603,706.07	17%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	228%
		μ	\$ 504,332.79	\$ 476,898.74	\$ 27,434.05	\$ 395,773.70							
Wayne	.035 Real Personal .03 Motor	2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 125,343.83		100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 103,599.12	-21%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 102,242.78	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 102,146.98	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 111,424.50	8%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 123,519.39	10%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 148,654.46	17%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 199,970.70	26%	100%	0%				
		2022	\$ 336,652.00	\$ 296,895.17	\$ 39,756.83	\$ 239,727.53	17%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	98%
		μ	\$ 285,061.59	\$ 271,924.48	\$ 13,137.11	\$ 139,625.48							

Cumberland County Public Health Taxing District
 Financial Statement
 For the Fiscal Year Ending June 30, 2022

Cash on Hand at the beginning of the year:		\$161,060.32
Receipts:		
Real Property Taxes	110,773.31	
Tangible Property Taxes	14,948.05	
Motor Vehicle Taxes	20,457.45	
Delinquent Taxes	1,470.59	
Other Taxes	474.95	
Interest Income	96.77	
Total Receipts	148,221.12	
Total Cash Available for the year:		\$309,281.44
Expenditures:		
Advertising & Printing	24.00	
Professional Services	1,450.00	
Maintenance & Repair	451.29	
District Management	117,003.00	
Materials	64.99	
Dues & Subscriptions	785.00	
Equipment	6,199.20	
Total Expenditures	125,977.48	
Cash on Hand at the end of the year:		\$183,303.96
Balance per First & Farmers National Bank Account Statement		\$183,303.96
Difference		\$0.00

Cumberland County Public Health Taxing District

Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	183,303.96
Total 1100 · Cash in Bank	<u>183,303.96</u>
Total Checking/Savings	<u>183,303.96</u>
Total Current Assets	<u>183,303.96</u>
TOTAL ASSETS	<u>183,303.96</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	117,833.77
3900 · Retained Earnings	43,226.55
Net Income	22,243.64
Total Equity	<u>183,303.96</u>
TOTAL LIABILITIES & EQUITY	<u>183,303.96</u>

Cumberland County Public Health Taxing District Profit & Loss Budget vs. Actual July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	110,773.31	108,946.32	1,826.99	101.7%
4120 · Tangible Personal Property	14,948.05	15,519.91	-571.86	96.3%
4130 · Motor Vehicles	20,457.45	14,475.10	5,982.35	141.3%
4140 · Delinquent Taxes	1,470.59	3,174.00	-1,703.41	46.3%
4150 · Other Taxes	474.95	402.00	72.95	118.1%
Total 4100 · Taxes (All Categories)	148,124.35	142,517.33	5,607.02	103.9%
4900 · Interest Earned	96.77	61.96	34.81	156.2%
Total Income	148,221.12	142,579.29	5,641.83	104.0%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	24.00	300.00	-276.00	8.0%
7120 · Professional Services	1,450.00	1,400.00	50.00	103.6%
7130 · Maintenance and Repairs	451.29	8,500.00	-8,048.71	5.3%
7170 · Lake Cumberland District	117,003.00	117,003.00	0.00	100.0%
Total 7105 · Contracted Services	118,928.29	127,203.00	-8,274.71	93.5%
7180 · Materials and Supplies				
7185 · Materials	64.99			
Total 7180 · Materials and Supplies	64.99			
Total 7100 · Operations	118,993.28	127,203.00	-8,209.72	93.5%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,500.00	-715.00	52.3%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
Total 7200 · Administration	785.00	2,000.00	-1,215.00	39.3%
7300 · Capital Outlay				
7350 · Furniture and Fixtures	0.00	5,500.00	-5,500.00	0.0%
7360 · Equipment	6,199.20	13,000.00	-6,800.80	47.7%
Total 7300 · Capital Outlay	6,199.20	18,500.00	-12,300.80	33.5%
Total Expense	125,977.48	147,703.00	-21,725.52	85.3%
Net Income	22,243.64	-5,123.71	27,367.35	-434.1%