

**Cumberland County Local Board of Health Annual Meeting**  
**Monday February 7, 2022 6:00 PM**  
**Via ZOOM**

- APPROVAL OF MINUTES
- OLD BUSINESS
- NEW BUSINESS
- SET TAX RATE
- APPROVAL OF BUDGET
- MEMBERS WHO TERMS EXPIRE -12/31/2022
  - *Kristen Branham*
  - *Jan Clark*
  - *Dr. Brian Dyer*
  - *Dr. Lauren Hurt-Dyer*
  - *Tabatha Shelton*
- ELECTION OF OFFICERS and MEMBERS WHO SERVE ON THE DISTRICT BOARD
- JUNE 30, 2021 FINANCIAL STATEMENTS
- AUDIT REPORT
- DIRECTOR'S COMMENTS
- HEALTH EDUCATION
- DIABETES
- ADJOURN

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**LCDHD County Health Centers**

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

Hearing Impaired, or Speech Impaired users, call the Kentucky Relay Service at (800) 648-6056.  
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 15, 2021  
12:00 Noon via Zoom.

Members Present:

Doug Williams  
Kristen Branham  
Tabatha Shelton  
Dr. John G. Stephenson  
Gina Shaye Watson  
Dr. Brian Dyer  
Judge John Phelps  
Dr. Lauren Dyer-Hurt

Members Absent:

Gary White  
Jan Clark  
Mike Morgan  
Dr. Robert Flowers, Sr.

Others Present:

Shawn Crabtree  
Cindy Nettles  
Ron Cimala

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

Approval of Minutes: Minutes from previous meeting were previously hand delivered or emailed to 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 : Shawn displayed the budget on the screen and he explained and reviewed the tax rate and the budget. He went into detail for the 2021/2022 budget. 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 (whichever applies considering the recently passed law), seconded by John Phelps and approved by all members. Motion to approve overall budget made by Doug Williams, seconded by Gina S. Watson and approved by board members.

Members who terms expire 12/31/2021: Members that term expire in December. Cindy had included this form in the board packets that were hand delivered. If you are willing to serve another two-year term new biographical sheet are to be completed and turned back into Cindy Nettles. Shawn states that the paper forms are being discontinued and he will ask Cindy to enter into a state site when she receives. Cindy will follow up with these members.

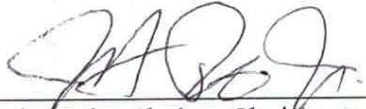
*Election of Officers/ Members sitting on District Board of Health* : Judge Phelps opened up for nominations of local Chairman. Motion made by Doug Williams for John Phelps to continue to serve as Chairman of the Board, seconded by Tabatha Shelton. Gina S. Watson made a motion for nominations to cease,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

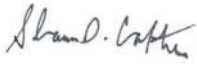
Gina S. Watson made a motion for Kristen Branham to continue serve on the district board along with Judge John Phelps, seconded by Doug Williams. Dr. John Stephenson made a motion for nominations to cease, second by Doug Williams.

*Health Education*: No one available for Health Education presentation. Shawn reported on their behalf. County stats included in the board packet at the end. Shawn read over these.

*Director Comments*: Shawn opened up for any comments. Dr. John Stephenson states how appreciative he is of the local staff at the health department. The COVID-19 vaccine clinic are being professional ran by the local staff. Doug Williams ask about vaccine allocations. That our local hospital hasn't received any additional vaccine in several weeks, but he knows some surrounding hospitals has. He has patients that really want the vaccine and currently the hospital has a wait list of 500-600 people. Dr. John ask if we will continue to receive Moderna vaccine. Shawn states yes because of storage. He also said some pharmacies have been approved to give vaccine but none locally. A close one is Adair Drug in Columbia. Also TJ Samson in Columbia is receiving 300-500 doses weekly.

Motion made by Doug Williams to adjourn meeting, seconded by Gina S. Watson.

  
\_\_\_\_\_  
Judge John Phelps, Chairman

  
\_\_\_\_\_  
Shawn Crabtree, Secretary

Digitally signed by  
Shawn D. Crabtree  
Date: 2021-03-10 15:  
39:42

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 2022-23**

Opening Balance Calculation						
	Operating Fund	Capital Fund	Total			
Balance as of December 31, 2021	\$111,184.65	\$0.00	\$111,184.65	\$111,184.65		
Projected Remaining 2021-22 Receipts						
Projected Tax Receipts	\$133,063.00	\$0.00	\$133,063.00			
Projected Interest Earned	\$27.80	\$0.00	\$27.80			
Projected Other Receipts	\$0.00	\$0.00	\$0.00			
Total Estimated Remaining 2022 Receipts	\$133,090.80	\$0.00	\$133,090.80	\$133,090.80		
Total Funds Available	\$244,275.45	\$0.00	\$244,275.45	\$244,275.45		
Projected Remaining 2021-22 Expenditures						
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$58,501.50	\$0.00	\$58,501.50			
Advertising & Printing	\$276.00	\$0.00	\$276.00			
Professional Services (Audit)	\$1,400.00	\$0.00	\$1,400.00			
Maintenance & Repair	\$8,500.00	\$0.00	\$8,500.00			
Dues & Subscriptions (KPHA & KALBOH)	\$1,215.00	\$0.00	\$1,215.00			
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00			
Furniture & Fixtures	\$5,500.00	\$0.00	\$5,500.00			
Equipment	\$12,439.14	\$0.00	\$12,439.14			
Total Estimated Remaining 2022 Expenditures	\$88,331.64	\$0.00	\$88,331.64	\$88,331.64		
<b>Estimated 2022-23 Opening Balance</b>	\$155,943.81	\$0.00	\$155,943.81	\$155,943.81		
Proposed Budgets For Period Beginning July 1, 2022 and Ending June 30, 2023						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.035 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.042 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.049 per \$100 of Assessed Property Value	
<b>Estimated opening Balance</b>	\$155,943.81	\$0.00	\$155,943.81	\$155,943.81	\$155,943.81	
<b>Budgeted Receipts (All Sources): See Footnote</b>						
Real Property Taxes	\$114,211.52		\$114,211.52	\$137,053.82	\$159,896.13	
Personal Property Taxes	\$15,813.91		\$15,813.91	\$18,976.69	\$22,139.47	
Motor Vehicle Taxes	\$14,983.46		\$14,983.46	\$17,980.15	\$20,976.84	
Delinquent Tax Collections	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	
Other Taxes	\$450.00		\$450.00	\$450.00	\$450.00	
Interest Income	\$64.74	\$0.00	\$64.74	\$79.25	\$93.75	
Total Budgeted Receipts	\$148,523.63	\$0.00	\$148,523.63	\$177,539.91	\$206,556.18	
<b>Total Funds Available</b>	\$304,467.43		\$304,467.43	\$333,483.71	\$362,499.99	
<b>Budgeted Expenditures:</b>						
LCDHD Health Center Management Fee at 2.8 cents	\$122,113.00		\$122,113.00	\$122,113.00	\$122,113.00	
Building Maintenance & Repair						
Snow removal & landscaping	\$1,500.00					
Exterior Building Wash	\$1,500.00					
Re-surface parking lot	\$17,000.00					
Miscellaneous	\$14,000.00					
Total Building Maintenance & Repair	\$34,000.00		\$34,000.00	\$34,000.00	\$34,000.00	
Furniture & Fixtures						
Office Chairs - 3	\$500.00					
Miscellaneous	\$3,000.00					
Total Furniture & Fixtures	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00	
Equipment						
Miscellaneous Computers and Related Equipment	\$7,500.00					
Generator Maintenance	\$500.00					
Miscellaneous	\$5,000.00					
Total Equipment	\$13,000.00		\$13,000.00	\$13,000.00	\$13,000.00	
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	\$174,913.00		\$174,913.00	\$174,913.00	\$174,913.00	
<b>Balance Remaining</b>	\$129,554.43	\$0.00	\$129,554.43	\$158,570.71	\$187,586.99	
Net Surplus/Deficit Before Optional Expenses	(\$26,389.37)	\$0.00	(\$26,389.37)	\$2,626.91	\$31,643.18	
<b>Optional - Expenses:</b>						
Water Bottle Filling Station			\$2,000.00	\$2,000.00	\$2,000.00	
Total Budgeted Expenditures Including Optional Expenses			\$176,913.00	\$176,913.00	\$176,913.00	
<b>Balance Remaining Including Optional Expenses</b>			\$127,554.43	\$156,570.71	\$185,586.99	
Net Surplus/Deficit Including Optional Expenses			(\$28,389.37)	\$626.91	\$29,643.18	

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.



# ESTIMATE

# EST-000241

Estimate Date: Jan 13, 2022

Expiry Date: Feb 10, 2022

**FROM:**

**C&C Exterior Cleaning**

EIN # 845191574

Email: ccexteriorllc@gmail.com

Phone: (270) 551-5272

**TO:**

**CUMBERLAND COUNTY HEALTH DEPARTMENT**

Attn: CINDY NETTLES

**JOB:**

#	Services	Qty	Price	Discount	Tax (%)	Total
1	Building Wash	1.00	\$850.00	\$0.00	No Tax	\$850.00
2	Concrete Cleaning	1.00	\$150.00	\$0.00	No Tax	\$150.00
Subtotal						\$1,000.00
<b>Grand Total (\$)</b>						<b>\$1,000.00</b>

**Accepted payment methods**

Check, Cash

**Message**

Make all checks payable to, C and C Exterior Cleaning.

Mailing address is, P.O. Box 7130 Burkesville KY 42717

**GADDIE SHAMROCK, LLC**

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

Date 1-12-2022

INV. # **18999**

To: Cumberland Co. Health Dept.

Address: 226 COPPER TANE

BURKESVILLE, KY.

Contact Person: Ciddy Nettles



Cust: \_\_\_\_\_ Phone: 270-864-2206. Fax: \_\_\_\_\_

Directions: \_\_\_\_\_

RE-SURFACE

Site Description

1867 sq yds. Blacktop  
72 feet curb IN back FOR (water control)

\$ 15,000.<sup>00</sup>  
\$ 400.<sup>00</sup>

\$ 15,400.<sup>00</sup>

Paul Brown  
270-378-1540

Date Completed \_\_\_\_\_

NOTES: thank you!

- 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 \_\_\_\_\_

[Back to results](#)



Elkay LZS8W5LP Enhanced EZH2O Bottle Filling Station & Single ADA Cooler, Filtered 8 GPH Light Gray & 51300C\_3PK WaterSentry Plus Replacement Filter (Bottle Filters), 3-Pack

Bundle Price: \$1,187.82  
 Pay ~~\$1,187.82~~ \$1,170.41 after using available Amazon Rewards Visa Card Points

Style: Filling Station + 51300C\_3PK Filter

Filling Station	Filling Station + 51299C Filter	Filling Station + 51300C_3PK...
\$1,022.14	\$1,077.52	\$1,187.82

Enhance your purchase

Monthly payments  
 From \$65.99/mo (18 mo) with 0% APR

Brand: Elkay  
 Capacity: 3000 Gallons  
 Material: Plastic  
 Purification Method: Activated Carbon

About this item

- Product 1: Touchless, sensor activation (bottle filler) designed for easy use; easy-to-operate push-bar activation (bubble).
- Product 1: Fill rate is 1.1 GPM.
- Product 1: Visual filter monitor with LED filter status indicator. Filter recognition automatically recognizes new filter and updates LED light back to green.
- Product 1: The 3,000-gallon filter is certified to NSF 42 and 53 for lead, Class 1 particulate, chlorine, taste and odor reduction.
- Product 2: Multi-pack replacement filters for models with WaterSentry Plus filtration system (Bottle Filters).
- Product 2: Filter should be replaced every 3,000 gallons or 1 year after installation.
- Product 2: Equipped with Quick-Disconnect, 1/4 turn installation, as well as automatic inlet shut-off valve that closes when filter is removed.
- Product 2: Designed to reduce lead, particles and chlorine. Also reduces odors and discoloration from incoming water.

See more product details

This bundle contains 2 items (may ship separately)

Bundle Price: \$1,187.82



1 of Elkay LZS8W5LP Enhanced EZH2O Bottle Filling Station & Single ADA Cooler, Filtered 8 GPH Light Gray (102)

\$1,022.14

- Touchless, sensor activation (bottle filler) designed for easy use; easy-to-operate push-bar activation (bubble).
- Fill rate is 1.1 GPM.
- Visual filter monitor with LED filter status indicator. Filter recognition automatically recognizes new filter and updates LED light back to green.
- The 3,000-gallon filter is certified to NSF 42 and 53 for lead, chlorine, taste and odor reduction.
- Green Ticks informs user of number of 20 oz. plastic water bottles saved from waste.



1 of Elkay 51300C\_3PK WaterSentry Plus Replacement Filter (Bottle Filters), 3-Pack (915)

\$165.68

- Multi-pack replacement filters for models with WaterSentry Plus filtration system (Bottle Filters).
- Filter should be replaced every 3,000 gallons or 1 year after installation.
- Equipped with Quick-Disconnect, 1/4 turn installation, as well as automatic inlet shut-off valve that closes when filter is removed.
- Designed to reduce lead, particles and chlorine. Also reduces odors and discoloration from incoming water.
- Span Polypropylene prefilter mesh to prevent large, coarse sediment and particles from entering and clogging filter media. Filter is certified to NSF 42 and 53 for lead, particulate class 1, chlorine, taste and odor reduction.

Buy it with



Total price: \$1,726.20  
 Add all three to Cart

These items are shipped from and sold by different sellers. Show details

**Inner City Trades, Inc.**

374 Grundy Road  
Somerset, KY 42501

www.innecitytrades.net

Voice: 606-678-9663

Fax: 606-451-8531

**INVOICE**

Invoice Number: 27187

Invoice Date: Oct 13, 2020

Customer ID: HEALTH

Page: DEPARTMENT

<b>Bill To:</b>
HEALTH DEPARTMENT 500 BOURNE AVENUE SOMERSET, KY 42501

Customer PO	Payment Terms	Due Date	Sales Rep ID
131 FOOTHILLS AVE	C.O.D.	10/13/20	

Quantity	Item	Description	Unit Price	Amount
5.00	RP003	10/12/20 SVC TO INSTALL O/F WATER FILLER DRINKING FOUNTIAN @ 131 FOOTHILLS AVE- ALBANY, KY.	90.00	450.00
1.00		PLUMBER LABOR PER HOUR	56.00	56.00
		MATERIALS: FITTINGS, TRAP, WASTE KIT		
66.00	RP002	MILEAGE CHARGE (PER MILE)	1.00	66.00
1.00	INV-FBG	LEAVE US A REVIEW ON FACEBOOK OR GOOGLE. WE'D APPRECIATE IT. THANK YOU FOR YOUR BUSINESS!!		

*Installation of water fountain 2 yrs ago. Just a biggie to go on.*

Subtotal	572.00
Sales Tax	
Total Invoice Amount	572.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>572.00</b>

Check/Credit Memo No:

Invoices over 30 days are subject to finance charges.



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

0 From 2021 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	341,048,340	341,048,340		
G - Tangible Personal	9,064,475		9,064,475	
H - PS Real Estate - Effective	2,444,954	2,444,954		
I - PS Tangible - Effective	24,222,118		24,222,118	
J - Distilled Spirits	0			
M - Motor Vehicles	45,063,025			45,063,025
N - Watercraft	7,953,963		7,953,963	
Aircraft	160,602		160,602	
Watercraft (Non-Commercial)	6,159,466		6,159,466	
Inventory in Transit	0		0	
<b>Total</b>	<b>436,116,943</b>	<b>343,493,294</b>	<b>47,560,624</b>	<b>45,063,025</b>
Tax Base (Total Divided by 100)	4,361,169	3,434,933	475,606	450,630
Tax Rate		<b>\$ 0.0350</b>	<b>\$ 0.0350</b>	<b>\$ 0.0350</b>
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>152,641</b>	<b>120,223</b>	<b>16,646</b>	<b>15,772</b>
Required Support @ .028	122,113	96,178	13,317	12,618
Tax Support for Land, Building & Equipment	30,528	24,045	3,329	3,154
Tax Projections @ 95% Collection Rate				
Real Property Projections	114,212			
Tangible Personal Property Projections	15,814			
Motor Vehicle Projections	14,983			
<b>Total</b>	<b>145,009</b>			

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

0 From 2021 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	341,048,340	341,048,340		
G - Tangible Personal	9,064,475		9,064,475	
H - PS Real Estate - Effective	2,444,954	2,444,954		
I - PS Tangible - Effective	24,222,118		24,222,118	
J - Distilled Spirits	0			
M - Motor Vehicles	45,063,025			45,063,025
N - Watercraft	7,953,963		7,953,963	
Aircraft	160,602		160,602	
Watercraft (Non-Commercial)	6,159,466		6,159,466	
Inventory in Transit	0		0	
<b>Total</b>	<b>436,116,943</b>	<b>343,493,294</b>	<b>47,560,624</b>	<b>45,063,025</b>
Tax Base (Total Divided by 100)	4,361,169	3,434,933	475,606	450,630
Tax Rate		\$ 0.0420	\$ 0.0420	\$ 0.0420
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>183,169</b>	<b>144,267</b>	<b>19,975</b>	<b>18,926</b>
Required Support @ .028	122,113	96,178	13,317	12,618
Tax Support for Land, Building & Equipment	61,056	48,089	6,658	6,309
Tax Projections @ 95% Collection Rate				
Real Property Projections	137,054			
Tangible Personal Property Projections	18,977			
Motor Vehicle Projections	17,980			
<b>Total</b>	<b>174,011</b>			

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

0 From 2021 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	341,048,340	341,048,340		
G - Tangible Personal	9,064,475		9,064,475	
H - PS Real Estate - Effective	2,444,954	2,444,954		
I - PS Tangible - Effective	24,222,118		24,222,118	
J - Distilled Spirits	0			
M - Motor Vehicles	45,063,025			45,063,025
N - Watercraft	7,953,963		7,953,963	
Aircraft	160,602		160,602	
Watercraft (Non-Commercial)	6,159,466		6,159,466	
Inventory in Transit	0		0	
<b>Total</b>	<b>436,116,943</b>	<b>343,493,294</b>	<b>47,560,624</b>	<b>45,063,025</b>
Tax Base (Total Divided by 100)	4,361,169	3,434,933	475,606	450,630
Tax Rate		<b>\$ 0.0490</b>	<b>\$ 0.0490</b>	<b>\$ 0.0490</b>
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>213,697</b>	<b>168,312</b>	<b>23,305</b>	<b>22,081</b>
Required Support @ .028	122,113	96,178	13,317	12,618
Tax Support for Land, Building & Equipment	91,585	72,134	9,988	9,463
Tax Projections @ 95% Collection Rate				
Real Property Projections	159,896			
Tangible Personal Property Projections	22,139			
Motor Vehicle Projections	20,977			
<b>Total</b>	<b>203,012</b>			

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			360,077,613
Net Change in	2021	34,043,900	
B 2021 Homestead Exemptions	2020	33,296,950	746,950.
C 2020 Adjusted Tax Base			359,330,663
D 2021 Net Assessment Growth			17,449,224
E 2021 Total Valuation of Adjusted Property at Full Rates			376,779,887
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$325,582,272	16,213,018	\$341,048,340
G Tangible Personalty	9,615,837	(551,362)	9,064,475
H P.S. Co-Real Estate-Effective	2,075,840	369,114	2,444,954 *
P.S. Co.-Real Estate-100%	2,075,840	369,114	2,444,954 *
I P.S. Co.-Tang.-Effective	22,803,664	1,418,454	24,222,118 *
P.S. Co.-Tang.-100%	24,511,988	1,488,778	26,000,767 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	43,534,143		45,063,025
N Watercraft	7,676,750		7,953,963
Net New Property: PVA Real Estate			1,577,561
P. S. Co. Real Estate-Effective			369,114 *
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)	160,602
Watercraft( Non-Commercial)	6,159,466
Inventory in transit	-

2020 R. E. Exonerations & Refunds	1,465,600
2020 Tangible Exonerations & Refunds	26,313

\* 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 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  
8-11-21

  
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							

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

<b>Cash on Hand at the beginning of the year:</b>		<b>\$137,609.06</b>
Receipts:		
Real Property Taxes	112,393.45	
Tangible Property Taxes	13,386.21	
Motor Vehicle Taxes	21,352.38	
Delinquent Taxes	2,087.65	
Other Taxes	446.59	
Interest Income	93.54	
<b>Total Receipts</b>	<b>149,759.82</b>	
<b>Total Cash Available for the year:</b>		<b>\$287,368.88</b>
Expenditures:		
Advertising & Printing	6.00	
Maintenance & Repair	1,755.42	
District Management	113,096.00	
Materials	755.42	
Supplies	61.80	
Dues & Subscriptions	785.00	
Furniture & Fixtures	379.98	
Equipment	9,468.94	
<b>Total Expenditures</b>	<b>126,308.56</b>	
<b>Cash on Hand at the end of the year:</b>		<b>\$161,060.32</b>
Balance per First & Farmers National Bank Account Statement		\$161,060.32
Difference		\$0.00

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

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	<u>Jun 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · Cash in Bank	
1101 · Operating Account	161,060.32
<b>Total 1100 · Cash in Bank</b>	<u>161,060.32</u>
<b>Total Checking/Savings</b>	<u>161,060.32</u>
<b>Total Current Assets</b>	<u>161,060.32</u>
<b>TOTAL ASSETS</b>	<b><u>161,060.32</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3000 · Opening Bal Equity	117,833.77
3900 · Retained Earnings	19,775.29
Net Income	23,451.26
<b>Total Equity</b>	<u>161,060.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>161,060.32</u></b>



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

08/17/21

Cash Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4100 · Taxes (All Categories)</b>				
4110 · Real Property Taxes	112,393.45	106,254.83	6,138.62	105.8%
4120 · Tangible Personal Property	13,386.21	15,251.34	-1,865.13	87.8%
4130 · Motor Vehicles	21,352.38	12,795.20	8,557.18	166.9%
4140 · Delinquent Taxes	2,087.65	1,740.62	347.03	119.9%
4150 · Other Taxes	446.59	406.08	40.51	110.0%
<b>Total 4100 · Taxes (All Categories)</b>	149,666.28	136,448.07	13,218.21	109.7%
<b>4200 · Permits and Licenses</b>	0.00	0.00	0.00	0.0%
<b>4900 · Interest Earned</b>	93.54	102.59	-9.05	91.2%
<b>Total Income</b>	149,759.82	136,550.66	13,209.16	109.7%
<b>Expense</b>				
<b>7100 · Operations</b>				
<b>7105 · Contracted Services</b>				
7110 · Advertising and Printing	6.00	300.00	-294.00	2.0%
7120 · Professional Services	0.00	0.00	0.00	0.0%
7130 · Maintenance and Repairs	1,755.42	8,500.00	-6,744.58	20.7%
7170 · Lake Cumberland District	113,096.00	113,096.00	0.00	100.0%
<b>Total 7105 · Contracted Services</b>	114,857.42	121,896.00	-7,038.58	94.2%
<b>7180 · Materials and Supplies</b>				
7185 · Materials	755.42			
7190 · Supplies	61.80			
<b>Total 7180 · Materials and Supplies</b>	817.22			
<b>Total 7100 · Operations</b>	115,674.64	121,896.00	-6,221.36	94.9%
<b>7200 · Administration</b>				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
<b>Total 7200 · Administration</b>	785.00	1,500.00	-715.00	52.3%
<b>7300 · Capital Outlay</b>				
7350 · Furniture and Fixtures	379.98	6,230.00	-5,850.02	6.1%
7360 · Equipment	9,468.94	16,850.00	-7,381.06	56.2%
<b>Total 7300 · Capital Outlay</b>	9,848.92	23,080.00	-13,231.08	42.7%
<b>Total Expense</b>	126,308.56	146,476.00	-20,167.44	86.2%
<b>Net Income</b>	<b>23,451.26</b>	<b>-9,925.34</b>	<b>33,376.60</b>	<b>-236.3%</b>

**CUMBERLAND COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Burkesville, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
Cumberland County Public Health Taxing District  
Burkesville, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the Cumberland 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 Cumberland 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

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

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**ASSETS**

Current assets	
Cash	<u>\$ 161,060</u>
 Total assets	 <u>\$ 161,060</u>

**LIABILITIES AND FUND BALANCE**

Fund balance	
Restricted	<u>\$ 161,060</u>
 Total liabilities and fund balance	 <u>\$ 161,060</u>

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

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

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<b>Revenues</b>	
Taxes collected	\$ 149,666
Interest earned	<u>94</u>
Total revenues	<u>149,760</u>
 <b>Expenditures</b>	
Transfers to the District Health Department	113,096
Operating	2,609
Capital outlay	<u>10,604</u>
Total expenditures	<u>126,309</u>
<b>EXCESS OF REVENUES OVER (EXPENDITURES)</b>	23,451
FUND BALANCE - beginning of year	<u>137,609</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 161,060</u>

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

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

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

The Cumberland 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 Cumberland County Sheriff, the Cumberland 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. TAXING DISTRICT**

On February 17, 2020 the Cumberland County Board of Health passed a resolution recording the fiscal year 2021 Health tax rate at 3.5 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

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



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**3. CASH**

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

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

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

The Taxing District's 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	\$ 161,060
FDIC insurance	<u>(161,060)</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 \$113,096 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 \$13,213 was transferred to reimburse the District for expenses it paid on behalf of the Taxing District for paying operating expenses of the Taxing District.

**5. COVID-19 PANDEMIC**

Since early 2020, the COVID-19 pandemic forced certain restrictions 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  
Cumberland County Public Health Taxing District  
Burkesville, 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 Cumberland 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

## 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.

10/26/2021

Data for 2021 Diabetes Education Program Plan

<b>County Ranking Based on Health Outcomes</b>	<b>County</b>	<b>**Population</b>	<b>(1) % Prevalance of Type 2 Diabetes</b>	<b>**Race</b>	<b>(1) % Obesity</b>	<b>(1) % Physical Inactivity</b>
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.