

## TAYLOR COUNTY BOARD OF HEALTH AGENDA

February 14, 2023 at 12:00 pm est

Welcome and Call to Order—Dr. Thomas Rogers

Approval of February 2, 2022 Board Minutes

Health Education Updates

Diabetes Report

Old Business

New Business

Presentation of the 2022 Financials

Presentation of the 2022 Audit

Amended 2022-23 Budget

Setting of Local Tax Rate

Presentation of the 2023-2024 Budget

Mini Grant Discussion – Process Moving Forward

Term Expirations of Board Members

Election of Chairperson and Officers

Selection of Board Members to Serve on District Board

Executive Director Amy Tomlinson Report

Adjournment



**Minutes – Taylor County Board of Health Meeting**  
**Wednesday, February 2, 2022 – 12:00 pm cst**  
**Via Zoom**

**Board Members Present:** Dr. Marlene Richardson, DMD; Lisa Haliday, RN;  
Dr. Philip Hays, DVM; Dr. Jay Eastridge, RPH;  
Dr. Thomas Rogers, MD; Dan Durham;  
Dr. David Hesson, MD

**Board Members Absent:** Judge Exe Barry Smith; Dr. Arthur Haley, OD;  
Dr. Gayle Phillips; Dr. Jerome Dixon, MD;  
Greg Tungate

**Others Present:** Amy Tomlinson, LCDHD Executive Director;  
Ron Cimala; Shannon Matthews; Tracy Aaron

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Board Chairman Dr. Thomas Rogers, MD called the meeting to order and a roll call was given by Shannon Matthews, Office Manager for TCHD. A quorum was present. Dr. Rogers called for a motion to approve the minutes from the last board meeting that was held on 02/09/2021. Jay Eastridge so moved, seconded by Dan Durham, motion carried unanimously.



Health Education Director, Tracy Aaron gave the board information on what her department was doing at this time and gave updates on the Community Health Improvement grant. She stated this information will be available on the LCDHD website very soon and encouraged everyone to check it out. Taylor County has had some areas of improvement in quality of life but a decline in health behavior. There were no questions.

Tracy Aaron informed the board that there were no proposals for mini grants submitted this year.

Amy Tomlinson encouraged the board to look over the Diabetes information provided in the board packet. No one from the Diabetes program was present for the live meeting.

No old business was addressed.

No new business was addressed.

Ron Cimala, Director of Administrative and Financial Services for LCDHD presented the 2021 financial update as described on pages 4 and 5 of the board packet presented to each board member via email prior to the meeting. He also went over the Profit and Loss Budget vs Actual Worksheet on page 6 of board packet. Mr. Cimala informed the board that at the end of June 30, 2021 the balance of the operating account was \$503,690.04.



Mr. Cimala presented the audit that was performed in 2021 for the Taylor County Health Taxing District which was performed by RFH Consultants and showed no deficiencies as stated on pages 10 and 15 of board packet. Thomas Rogers called for a motion to accept the audit as presented; Marlene Richardson so moved, seconded by Jay Eastridge, motion carried.

Dr. Rogers then asked Ron Cimala to discuss the tax rate and budget for FY 2022-2023. Mr. Cimala presented three budget proposals with three different tax rates. See Pages 17-23 of board packet. Dan Durham made the motion to leave the tax rate at .0325 cents per \$100 of assessed value of all property both real and tangible or the compensating rate, whichever applies. Jay Eastridge seconded, motion carried.

Ron Cimala presented the proposed budget with the current tax rate and also with and without optional expenses for a building project to include filling, sealing, and striping the parking lot. Dr. Rogers called for questions, discussions or a motion for approval. Jay Eastridge made motion to approve budget as presented with optional expenses, Dan Durham seconded, motion carried.

Amy Tomlinson asked Shannon Matthews, Office Manager, to name individuals with a board term expiring. Those included: Lisa Haliday, RN; Greg Tungate; Philip Hays, DVM; Arthur Haley, OD; and Dan Durham. Members present for the meeting accepted nomination for another term. Mrs. Matthews will reach out to Mr. Tungate and Dr. Haley to see if they are willing to continue to serve for another term. Amy Tomlinson reviewed appointed members of chairman, vice chairman and secretary for the board. Dr. Thomas Rogers will remain Chairman with Dr. Marlene Richardson continuing as Vice Chairman.




Motion was made by Dr. David Hesson and seconded by Dr. Marlene Richardson; motion carried. Motion made by Jay Eastridge and seconded by David Hesson for Amy Tomlinson to serve as Board Secretary, motion carried.

Amy Tomlinson reviewed the local board members serving on the district board. Those members were Judge Exec Barry Smith, Dr. Gayle Phillips, and Dr. Marlene Richardson. Jay Eastridge made motion to leave those members the same and seconded by Lisa Haliday, RN, motion carried.


Executive Director, Amy Tomlinson, introduced herself as new Director of LCDHD and gave covid updates and spoke about the refocusing of CDC guidelines and how it would affect the health dept, praised her staff, spoke about covid vaccines given and also about the hiring of a new environmentalist recently hired in Taylor County.

With all business conducted, Dr. Rogers called for a motion to adjourn the meeting. Dr. David Hesson so moved and seconded by Lisa Haliday, motion carried.

Signed

  
 M.D.  
 3/7/22  
 Chairman

Signed

  
 Amy Tomlinson,  
 Executive Director  
 2022-03-08 16:43:  
 26

Secretary



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

**Cash on Hand at the beginning of the year:** **\$503,690.04**

Receipts:

Real Property Taxes	381,801.15
Tangible Property Taxes	106,626.93
Motor Vehicle Taxes	68,421.90
Delinquent Taxes	8,782.87
Other Taxes	5,430.08
Interest Income	3,569.64
<b>Total Receipts</b>	<b>574,632.57</b>

**Total Cash Available for the year:** **\$1,078,322.61**

Expenditures:

Advertising & Printing	22.24
Professional Services	1,450.00
Maintenance & Repair	2,283.12
District Management	450,393.00
Materials	517.29
Supplies	243.99
Dues & Subscriptions	835.00
Other Miscellaneous	39.15
Building Improvements	11,070.02
Equipment	8,097.46
<b>Total Expenditures</b>	<b>474,951.27</b>

**Cash on Hand at the end of the year:** **\$ 603,371.34**

Balance Per Citizen's Bank Statement \$ 603,371.34

Difference \$ -

**Taylor County Public Health Taxing District**  
**Balance Sheet**  
As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 - Cash in Bank	
1102 - Money Market Account	603,371.34
Total 1100 - Cash in Bank	<u>603,371.34</u>
Total Checking/Savings	<u>603,371.34</u>
Total Current Assets	<u>603,371.34</u>
<b>TOTAL ASSETS</b>	<b><u>603,371.34</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 - Opening Bal Equity	155,217.19
3900 - Retained Earnings	348,472.85
Net Income	99,681.30
Total Equity	<u>603,371.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>603,371.34</u></b>

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

11:01 AM  
 08/15/22  
 Cash Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4100 - Taxes (All Categories)				
4110 - Real Property Taxes	381,801.15	356,212.27	25,588.88	107.2%
4120 - Tangible Personal Property	106,626.93	88,214.89	18,412.04	120.9%
4130 - Motor Vehicles	68,421.90	52,211.23	16,210.67	131.0%
4140 - Delinquent Taxes	8,782.87	10,000.00	-1,217.13	87.8%
4150 - Other Taxes	5,430.08	5,191.24	238.84	104.6%
<b>Total 4100 - Taxes (All Categories)</b>	<b>571,062.93</b>	<b>511,829.63</b>	<b>59,233.30</b>	<b>111.6%</b>
4900 - Interest Earned	3,569.64	2,429.29	1,140.35	146.9%
<b>Total Income</b>	<b>574,632.57</b>	<b>514,258.92</b>	<b>60,373.65</b>	<b>111.7%</b>
<b>Expense</b>				
7100 - Operations				
7105 - Contracted Services				
7110 - Advertising and Printing	22.24	600.00	-577.76	3.7%
7120 - Professional Services	1,450.00	1,400.00	50.00	103.6%
7130 - Maintenance and Repairs	2,283.12	12,000.00	-9,716.88	19.0%
7170 - Lake Cumberland District	450,393.00	450,393.00	0.00	100.0%
<b>Total 7105 - Contracted Services</b>	<b>454,148.36</b>	<b>464,393.00</b>	<b>-10,244.64</b>	<b>97.8%</b>
7180 - Materials and Supplies				
7185 - Materials	517.29			
7190 - Supplies	243.99			
<b>Total 7180 - Materials and Supplies</b>	<b>761.28</b>			
<b>Total 7100 - Operations</b>	<b>454,909.64</b>	<b>464,393.00</b>	<b>-9,483.36</b>	<b>98.0%</b>
7200 - Administration				
7210 - Dues and Subscriptions	835.00	1,500.00	-665.00	55.7%
7240 - Grants and Donations	0.00	15,000.00	-15,000.00	0.0%
7260 - Other Miscellaneous	39.15	500.00	-460.85	7.8%
<b>Total 7200 - Administration</b>	<b>874.15</b>	<b>17,000.00</b>	<b>-16,125.85</b>	<b>5.1%</b>
7300 - Capital Outlay				
7340 - Building Improvement	11,070.02	12,000.00	-929.98	92.3%
7350 - Furniture and Fixtures	0.00	2,750.00	-2,750.00	0.0%
7360 - Equipment	8,097.46	15,550.00	-7,452.54	52.1%
<b>Total 7300 - Capital Outlay</b>	<b>19,167.48</b>	<b>30,300.00</b>	<b>-11,132.52</b>	<b>63.3%</b>
<b>Total Expense</b>	<b>474,951.27</b>	<b>511,693.00</b>	<b>-36,741.73</b>	<b>92.8%</b>
<b>Net Income</b>	<b>99,681.30</b>	<b>2,565.92</b>	<b>97,115.38</b>	<b>3,884.8%</b>



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

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**FINANCIAL STATEMENTS  
June 30, 2022**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the Taylor County Public Health Taxing District (the Taxing District), which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2022, and 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.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances of the Taylor County Public Health Taxing District, as of June 30, 2022, and the revenues it received and expenditures it paid for 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.

#### **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 section of our report, 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, 2022, or changes in financial position for the year then ended.

#### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Taxing District to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **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 meet 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 and pervasive.

### **Responsibilities of Management 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' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Taxing District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Taxing District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2022, 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 solely 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 the effectiveness of the Taxing District's 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  
November 4, 2022

**TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE**  
**REGULATORY BASIS**  
**June 30, 2022**

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**ASSETS**

Current assets

Cash

\$ 603,371

Total assets

\$ 603,371

**LIABILITIES AND FUND BALANCE**

Fund balance

Restricted

\$ 603,371

Total liabilities and fund balance

\$ 603,371

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

**TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
REGULATORY BASIS  
for the year ended June 30, 2022**

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<b>Revenues</b>	
Taxes collected	\$ 571,063
Interest earned	<u>3,570</u>
Total revenues	<u>574,633</u>
<b>Expenditures</b>	
Transfers to the District Health Department	450,393
Operating	3,067
Professional services	1,450
Miscellaneous	874
Capital outlay	<u>19,168</u>
Total expenditures	<u>474,952</u>
<b>EXCESS OF REVENUES OVER (EXPENDITURES)</b>	99,681
FUND BALANCE - beginning of year	<u>503,690</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 603,371</u>

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

**TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through November 4, 2022, 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, 2022, have not been evaluated by the Taxing District.

**2. TAX LEVY**

On February 9, 2021, the Taylor County Board of Health passed a resolution recording the fiscal year 2022 health tax rate at 3.25 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The Taylor County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2022.

**TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2022**

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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 cash deposits at June 30, 2022, were fully covered by federal depository insurance or by collateral held by the custodial bank in the Taxing District's name.

Total cash deposits	\$ 603,371
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>(588,777)</u>
(Over) Collateralized	<u>\$ (235,406)</u>

**4. RELATED PARTIES**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$450,393 in public health taxes, were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2022. The Taxing District also transferred \$24,558 to the Lake Cumberland District Health Department to reimburse it for expenditures paid on behalf of the Taxing District for the year ending 2022.

**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  
Taylor County Public Health Taxing District  
Campbellsville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Taylor County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2022, 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 November 4, 2022. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

**Report on 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 or significant deficiencies may exist that have not been identified.

**Report on 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  
November 4, 2022

**Taylor County Public Health Taxing District Budget  
Fiscal Year 2022-23**

**Proposed Amended Budget For Period Beginning July 1, 2022 and Ending June 30, 2023**

			Originally Approved	Proposed Amended	Change
	Operating Fund	Capital Fund	Original Budget @ Current Rate of \$0.0325 per \$100 of Assessed Property Value	Budget @ \$0.0325 per \$100 of Assessed Property Value	
<b>Estimated opening Balance*</b>	\$510,632.53	\$0.00	\$510,632.53	\$603,371.34	\$92,738.81
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$385,065.11		\$385,065.11	\$385,065.11	\$0.00
Personal Property Taxes	\$85,089.81		\$85,089.81	\$85,089.81	\$0.00
Motor Vehicle Taxes	\$55,379.00		\$55,379.00	\$55,379.00	\$0.00
Delinquent Tax Collections	\$12,000.00		\$12,000.00	\$12,000.00	\$0.00
Other Taxes - Telecommunications	\$5,500.00		\$5,500.00	\$5,500.00	\$0.00
Interest Income	\$2,648.59	\$0.00	\$2,648.59	\$2,648.59	\$0.00
<i>Total Budgeted Receipts</i>	\$545,682.51	\$0.00	\$545,682.51	\$545,682.51	\$0.00
<b>Total Funds Available</b>	\$1,056,315.03	\$0.00	\$1,056,315.03	\$1,149,053.85	\$92,738.81
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$476,598.00		\$476,598.00	\$476,598.00	\$0.00
Building Maintenance & Repair					
<i>Landscape Maintenance (Fall &amp; Spring)</i>	\$1,000.00				
<i>Snow Removal - parking lot &amp; sidewalks</i>	\$2,000.00				
<i>Filling, Sealing and Striping Parking Lot</i>	\$8,000.00				
<i>Miscellaneous</i>	\$14,000.00				
<i>Total Building Maintenance &amp; Repair</i>	\$25,000.00		\$25,000.00	\$25,000.00	\$0.00
Furniture & Fixtures					
<i>Seasonal Décor</i>	\$250.00				
<i>Miscellaneous</i>	\$2,500.00				
<i>Total Furniture &amp; Fixtures</i>	\$2,750.00		\$2,750.00	\$2,750.00	\$0.00
Equipment					
<i>Generator Maintenance</i>	\$500.00				
<i>Miscellaneous Computers and Related Equipment</i>	\$10,000.00				
<i>Miscellaneous</i>	\$5,000.00				
<i>Total Equipment</i>	\$15,500.00		\$15,500.00	\$15,500.00	\$0.00
Professional Services (Next Audit of Taxing District Funds due FY 2022)	\$1,500.00		\$1,500.00	\$1,500.00	\$0.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$0.00
Dues and Subscriptions (KALBOH & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$0.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$0.00
<i>Total Budgeted Expenditures</i>	\$523,948.00	\$0.00	\$523,948.00	\$523,948.00	\$0.00
<b>Balance Remaining</b>	\$532,367.03	\$0.00	\$532,367.03	\$625,105.85	\$92,738.81
Net Surplus/Deficit Before Optional Expenses			\$21,734.51	\$21,734.51	\$0.00
<b>Optional - Expenses for Mini Grant Proposals</b>					
Taylor County Trail Town			\$0.00	\$15,000.00	\$15,000.00
<i>Total Budgeted Expenditures Including Optional Expenses</i>			\$523,948.00	\$538,948.00	\$15,000.00
<b>Balance Remaining Including Optional Expenses</b>			\$532,367.03	\$610,105.85	\$77,738.81
Net Surplus/Deficit Including Optional Expenses			\$21,734.51	\$6,734.51	(\$15,000.00)

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated on operating account at the current effective rate which is 0.50% for the Money Market Acct.

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

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2022	\$758,254.68	\$0.00	\$758,254.68	\$758,254.68	
Projected Remaining 2022-23 Receipts					
Projected Tax Receipts	\$145,309.32	\$0.00	\$145,309.32		
Projected Interest Earned	\$11,373.82	\$0.00	\$11,373.82		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2023 Receipts	\$156,683.14	\$0.00	\$156,683.14	\$156,683.14	
Total Funds Available	\$914,937.82	\$0.00	\$914,937.82	\$914,937.82	
Projected Remaining 2022-23 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$238,299.00	\$0.00	\$238,299.00		
Taylor County Public Health Board Approved Local Grant	\$0.00	\$0.00	\$0.00		
Advertising & Printing	\$577.76	\$0.00	\$577.76		
Professional Services (Audit)	\$1,500.00	\$0.00	\$1,500.00		
Maintenance & Repair	\$14,996.20	\$0.00	\$14,996.20		
Dues & Subscriptions (KPHA & KALBOH)	\$905.00	\$0.00	\$905.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$2,750.00	\$0.00	\$2,750.00		
Equipment	\$8,953.00	\$0.00	\$8,953.00		
Total Estimated Remaining 2023 Expenditures	\$268,480.96	\$0.00	\$268,480.96	\$268,480.96	
<b>Estimated 2023-24 Opening Balance</b>	<b>\$646,456.86</b>	<b>\$0.00</b>	<b>\$646,456.86</b>	<b>\$646,456.86</b>	
Proposed Budgets For Period Beginning July 1, 2023 and Ending June 30, 2024					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.0325 per \$100 of Assessed Property Value	Proposed Breakeven Budget @ \$0.0305 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.035 per \$100 of Assessed Property Value
<b>Estimated opening Balance</b>	<b>\$646,456.86</b>	<b>\$0.00</b>	<b>\$646,456.86</b>	<b>\$646,456.86</b>	<b>\$646,456.86</b>
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$402,141.12		\$402,141.12	\$377,393.98	\$433,075.05
Personal Property Taxes	\$81,507.78		\$81,507.78	\$76,491.92	\$87,777.61
Motor Vehicle Taxes	\$62,617.02		\$62,617.02	\$58,763.66	\$67,433.71
Delinquent Tax Collections	\$11,000.00		\$11,000.00	\$11,000.00	\$11,000.00
Other Taxes	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00
Interest Income	\$20,219.21	\$0.00	\$20,219.21	\$19,210.72	\$21,479.83
<b>Total Budgeted Receipts</b>	<b>\$582,485.14</b>	<b>\$0.00</b>	<b>\$582,485.14</b>	<b>\$547,860.28</b>	<b>\$625,766.21</b>
<b>Total Funds Available</b>	<b>\$1,228,942.00</b>	<b>\$0.00</b>	<b>\$1,228,942.00</b>	<b>\$1,194,317.15</b>	<b>\$1,272,223.07</b>
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$495,399.00		\$495,399.00	\$495,399.00	\$495,399.00
Building Maintenance & Repair					
Landscape Maintenance (Fall & Spring)	\$1,000.00				
Snow Removal - parking lot & sidewalks	\$2,000.00				
Miscellaneous	\$14,000.00				
<b>Total Building Maintenance &amp; Repair</b>	<b>\$17,000.00</b>		<b>\$17,000.00</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>
Furniture & Fixtures					
Seasonal Décor	\$250.00				
Miscellaneous	\$2,500.00				
<b>Total Furniture &amp; Fixtures</b>	<b>\$2,750.00</b>		<b>\$2,750.00</b>	<b>\$2,750.00</b>	<b>\$2,750.00</b>
Equipment					
Generator Maintenance	\$500.00				
Miscellaneous Computers and Related Equipment	\$10,000.00				
Miscellaneous	\$5,000.00				
<b>Total Equipment</b>	<b>\$15,500.00</b>		<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>
Professional Services	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
Dues and Subscriptions (KALBOH, SPGE & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
<b>Total Budgeted Expenditures</b>	<b>\$534,749.00</b>	<b>\$0.00</b>	<b>\$534,749.00</b>	<b>\$534,749.00</b>	<b>\$534,749.00</b>
<b>Balance Remaining</b>	<b>\$694,193.00</b>	<b>\$0.00</b>	<b>\$694,193.00</b>	<b>\$659,568.15</b>	<b>\$737,474.07</b>
Net Surplus/Deficit Before Optional Expenses			\$47,736.14	\$13,111.28	\$91,017.21
<b>Optional - Expenses for Building:</b>					
Painting Clerk Area and Offices			\$12,000.00	\$12,000.00	\$12,000.00
<b>Total Budgeted Expenditures Including Optional Expenses</b>			<b>\$546,749.00</b>	<b>\$546,749.00</b>	<b>\$546,749.00</b>
<b>Balance Remaining Including Optional Expenses</b>			<b>\$682,193.00</b>	<b>\$647,568.15</b>	<b>\$725,474.07</b>
Net Surplus/Deficit Including Optional Expenses			<b>\$35,736.14</b>	<b>\$1,111.28</b>	<b>\$79,017.21</b>
Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the current effective rate which is 3% for the Money Market Acct.					

B&C PAINTING LLC  
 HUDGIN HWY  
 GREENSBURG KY 42743

QUOTE

DATE	CREDIT NO.
1-20-2023	918

CUSTOMER
TAYLOR CO HEALTH DEPT

DUE DATE
1-20-2023

DESCRIPTION	QTY	RATE	AMOUNT
PAINT MAIN OFFICE			
PAINT OFFICES WITH NO WALLPAPER			
PAINT BATHROOMS WITH NO WALLPAPER			
PAINT & LABOR INCLUDED			\$10,123.00
<b>Total</b>			\$10,123.00

Thank you for your business!

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

From 2022 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	1,264,435,879	1,264,435,879		
G - Tangible Personal	109,066,420		109,066,420	
H - PS Real Estate - Effective	38,045,488	38,045,488		
I - PS Tangible - Effective	122,918,517		122,918,517	
J - Distilled Spirits	0			
M - Motor Vehicles	202,808,162			202,808,162
N - Watercraft	10,085,443		10,085,443	
Aircraft	150,000		150,000	
Watercraft (Non-Commercial)	4,155,246		4,155,246	
Inventory in Transit	17,617,188		17,617,188	
<b>Total</b>	<b>1,769,282,343</b>	<b>1,302,481,367</b>	<b>263,992,814</b>	<b>202,808,162</b>
Tax Base (Total Divided by 100)	17,692,823	13,024,814	2,639,928	2,028,082
Tax Rate		\$ 0.0325	\$ 0.0325	\$ 0.0325
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>575,017</b>	<b>423,306</b>	<b>85,798</b>	<b>65,913</b>
Required Support @ .028	495,399	364,695	73,918	56,786
Tax Support for Land, Building & Equipment	79,618	58,612	11,880	9,126
Tax Projections @ 95% Collection Rate				
Real Property Projections	402,141			
Tangible Personal Property Projections	81,508			
Motor Vehicle Projections	62,617			
<b>Total</b>	<b>546,266</b>			

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

From 2022 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	1,264,435,879	1,264,435,879		
G - Tangible Personal	109,066,420		109,066,420	
H - PS Real Estate - Effective	38,045,488	38,045,488		
I - PS Tangible - Effective	122,918,517		122,918,517	
J - Distilled Spirits	0			
M - Motor Vehicles	202,808,162			202,808,162
N - Watercraft	10,085,443		10,085,443	
Aircraft	150,000		150,000	
Watercraft (Non-Commercial)	4,155,246		4,155,246	
Inventory in Transit	17,617,188		17,617,188	
<b>Total</b>	<b>1,769,282,343</b>	<b>1,302,481,367</b>	<b>263,992,814</b>	<b>202,808,162</b>
Tax Base (Total Divided by 100)	17,692,823	13,024,814	2,639,928	2,028,082
Tax Rate		\$ 0.0305	\$ 0.0305	\$ 0.0305
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>539,631</b>	<b>397,257</b>	<b>80,518</b>	<b>61,856</b>
Required Support @ .028	495,399	364,695	73,918	56,786
Tax Support for Land, Building & Equipment	44,232	32,562	6,600	5,070
Tax Projections @ 95% Collection Rate				
Real Property Projections	377,394			
Tangible Personal Property Projections	76,492			
Motor Vehicle Projections	58,764			
<b>Total</b>	<b>512,650</b>			

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

From 2022 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	1,264,435,879	1,264,435,879		
G - Tangible Personal	109,066,420		109,066,420	
H - PS Real Estate - Effective	38,045,488	38,045,488		
I - PS Tangible - Effective	122,918,517		122,918,517	
J - Distilled Spirits	0			
M - Motor Vehicles	202,808,162			202,808,162
N - Watercraft	10,085,443		10,085,443	
Aircraft	150,000		150,000	
Watercraft (Non-Commercial)	4,155,246		4,155,246	
Inventory in Transit	17,617,188		17,617,188	
<b>Total</b>	<b>1,769,282,343</b>	<b>1,302,481,367</b>	<b>263,992,814</b>	<b>202,808,162</b>
Tax Base (Total Divided by 100)	17,692,823	13,024,814	2,639,928	2,028,082
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>619,249</b>	<b>455,868</b>	<b>92,397</b>	<b>70,983</b>
Required Support @ .028	495,399	364,695	73,918	56,786
Tax Support for Land, Building & Equipment	123,850	91,174	18,479	14,197
Tax Projections @ 95% Collection Rate				
Real Property Projections	433,075			
Tangible Personal Property Projections	87,778			
Motor Vehicle Projections	67,434			
<b>Total</b>	<b>588,286</b>			



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			1,480,581,935						
Net Change in	2022	120,537,840							
B 2022 Homestead Exemptions	2021	119,802,189	735,651						
C 2021 Adjusted Tax Base			1,479,846,284						
D 2022 Net Assessment Growth			54,620,020						
E 2022 Total Valuation of Adjusted Property at Full Rates			1,534,466,304						
	Property Subject to Taxation 2021	Net Assessment Growth	Property Subject to Taxation 2022						
F Real Estate	\$1,217,599,007	47,572,523	\$1,264,435,879						
G Tangible Personalty	105,342,394	3,724,026	109,066,420						
H P.S. Co-Real Estate-Effective	29,575,429	8,470,059	38,045,488 *						
P.S. Co.-Real Estate-100%	29,575,429	8,470,059	38,045,488 *						
I P.S. Co.-Tang.-Effective	128,065,105	(5,146,588)	122,918,517 *						
P.S. Co.-Tang.-100%	136,297,340	(6,935,810)	129,361,530 *						
J Distilled Spirits	-	-	-						
K Electric Plant Board	-	-	-						
L Insurance Shares	-	-	-						
M Motor Vehicles - Includes Public Service Motor Vehicles	179,365,184		202,808,162						
N Watercraft	8,346,944		10,085,443						
Net New Property: PVA Real Estate			3,464,172						
P. S. Co. Real Estate-Effective			8,470,059 *						
Unmined Coal			-						
Tobacco in Storage			-						
Other Agricultural Products			-						
<div style="border: 1px solid black; padding: 5px;"> <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Aircraft(Recreational &amp; Non-Commercial)</td> <td style="text-align: right;">150,000</td> </tr> <tr> <td>Watercraft( Non-Commercial)</td> <td style="text-align: right;">4,155,246</td> </tr> <tr> <td>Inventory in transit</td> <td style="text-align: right;">17,617,188</td> </tr> </table> </div>				Aircraft(Recreational & Non-Commercial)	150,000	Watercraft( Non-Commercial)	4,155,246	Inventory in transit	17,617,188
Aircraft(Recreational & Non-Commercial)	150,000								
Watercraft( Non-Commercial)	4,155,246								
Inventory in transit	17,617,188								
2021 R. E. Exonerations & Refunds			2,801,680						
2021 Tangible Exonerations & Refunds			2,143						

\* Estimated Assessment  
+ Increase Exonerations

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

7-26-22



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	5%	100%	0%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,606.55	1%	100%	0%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,981.15	-5%	95%	0%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,618.72	-2%	98%	0%	2%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 227,489.13	3%	100%	0%	0%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 13,040.50	\$ 235,042.36	-5%	95%	0%	5%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 222,943.82	8%	100%	0%	0%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 242,545.00	-11%	92%	0%	8%	11,347	\$ 2,439,605.00	\$ 243,960.50	90%
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 218,386.15								
		μ	\$ 230,873.38	\$ 231,781.49	\$ (908.12)	\$ 232,686.55								
Casey	\$0.035	2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 338,763.13	15%	100%	0%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 400,041.94	18%	100%	0%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 490,642.10	14%	100%	0%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 573,531.63	12%	100%	0%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 650,280.42	16%	100%	0%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 774,959.12	-64%	49%	51%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 472,481.69	-200%	50%	50%	0%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 157,407.17	32%	100%	0%	0%	2,837	\$ 609,955.00	\$ 60,995.50	381%
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 232,385.28								
		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	12%	100%	0%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 184,851.37	10%	100%	0%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 205,675.83	11%	100%	0%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 232,209.15	-2%	98%	2%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 228,620.38	5%	100%	0%	0%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 240,172.02	10%	100%	0%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 252,916.55	13%	100%	0%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 280,233.96	14%	100%	0%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 320,331.42	17%	100%	0%	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	17%	100%	0%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 118,976.15	3%	100%	0%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 122,448.11	-19%	87%	13%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 103,222.54	-6%	95%	5%	0%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 97,196.58	14%	100%	0%	0%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 113,355.22	2%	100%	0%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 115,655.69	17%	100%	0%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 139,106.95	14%	100%	0%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 161,350.59	14%	100%	0%	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	13%	100%	0%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 148,467.10	6%	100%	0%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 170,703.99	7%	100%	0%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 182,201.62	10%	100%	0%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 195,571.54	-15%	85%	15%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 216,184.35	9%	100%	0%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 188,524.70	9%	100%	0%	0%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 221,724.97	9%	100%	0%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 243,343.46					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	\$.040	2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 320,220.68		100%	0%	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	\$ 371,975.25		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	\$.030	2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 526,493.54		100%	0%	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	\$.045			2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 394,385.09		100%	0%	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	\$.0325	2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 341,038.62		97%	3%	0%			
				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 .03 Personal .03 Motor			2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 125,343.83		100%	0%	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									