



WAYNE COUNTY LOCAL BOARD OF HEALTH AGENDA
FEBRUARY 24, 2022

Acceptance of 2021 Meeting Minutes

Old Business

New Business

Financials for 06/30/21 FYE

Audit Report

Tax Rate

Budget 2022-2023

Members Whom Terms Expire

Members Who Serve On District Board

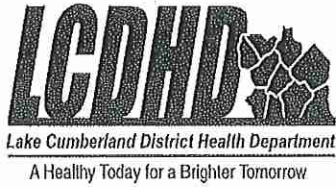
Election of Officers

Directors Report

Tracy Aaron/Shannon Beaty – Health Education Update

Diabetes Report

Conclude



Lake Cumberland District Health Department

WAYNE COUNTY HEALTH CENTER
39 Jim Hill Drive • Monticello, KY 42633 • Phone (606) 348-9349
www.lcdhd.org

WAYNE COUNTY LOCAL BOARD OF HEALTH MINUTES OF MEETING FEBRUARY 25, 2021

Wayne County Board of Health met on February 25, 2021 via Zoom. Members who constitute a quorum are as follows:

- Joe Silvers
- Ronald McFarland, MD
- Ronnie Turner
- Vesta Edwards
- Mike Anderson
- Kenneth Ramsey
- Joseph Brown, MD
- Sara Weddle
- James Sawyer, O.D.
- Joanna Gregory

Others present:

- Shawn Crabtree
- Ron Cimala
- Tracy Aaron
- Shannon Beaty
- Sylvia Ferrell
- Lori Turner
- Shirley Daniels

Chairman of the Board, Joe Silvers called the meeting to order. Joanna Gregory was welcomed as a new board member. Minutes of February 27, 2020 were mailed prior to meeting for the board members' review. Kenneth Ramsey made the motion to accept the minutes and Dr. Joseph Brown seconded the motion. Motion carried.

No old business to discuss.

No new business to discuss.

Shawn Crabtree discussed need to amend budget for 2020-2021 due to having to purchase a new vaccine refrigerator, which was \$5,021.00. Motion to approve budget amendment made by Mike Anderson and seconded by Dr. Ronald McFarland. The motion carried.

The tax rate was discussed. Current tax rate 0.035 per \$100 of real property, 0.030 cents per \$100 personal and motor vehicle property. Motion to leave tax rate as same or accept the compensating tax rate made was by Mike Anderson and seconded by Kenneth Ramsey. Motion carried.

The budget for fiscal year 2021-2022 was presented to the board. Motion was made by Kenneth Ramsey to approve the budget as presented and seconded by Mike Anderson. The motion carried.

Local board members whose terms expire are Joe Silvers, Dr. Ronald McFarland, William Breeding, Sarah Weddle, Dr. Joseph Brown. For the next year of terms expiring, will be using a web portal rather than using paper form to submit board member name. If a board member has decided to no longer serve, please let Shawn or Shirley know.

District board members are Mike Anderson, Dr. Joseph Brown and Joe Silvers. District Board meeting is quarterly by way of zoom. Motion was made by Kenneth Ramsey to continue with same District Board Members and seconded by Ronnie Turner. The motion carried.

Election of officers was discussed. The current officers are Joe Silvers, Chairman, Dr. Ronald McFarland, Vice Chairman, Lora Elam, Treasurer and Shawn Crabtree, Secretary. Kenneth Ramsey made motion to keep the current officers. The motion was seconded by Joanna Gregory. The motion carried.

Since March 2020, the health department has been doing COVID-19 work. Now that cases have dropped, some of the staff has been able to return to their physical duties. The health department does infectious disease control, isolation/quarantine, enforcement of public health laws and public health messaging. Vaccine is now flowing thru the district and we are doing vaccine clinics now. It seems certain counties in the district have not proportionally received their share of vaccine. However, we don't make the decision of the amount of vaccine that we receive. The state receives a certain amount from the federal government and they subdivide. Wayne County is one of the counties that have had the least due to the vaccine not being available and is less convenient to get. The district now receives 1,000 doses a week and is subdivided between the ten counties. Right now, we are focusing on age 70 and older. We are hoping by the end of August, everyone that wanted the vaccine has had the opportunity to receive it. The vaccines are effective and someone that has had both doses of vaccine, it would be rare for someone to contract the disease. However, there is a small margin of population that is ineffective. Moderna and Pfizer are at 95% effectiveness. Everyone just needs to continue to social distance and wear a mask.

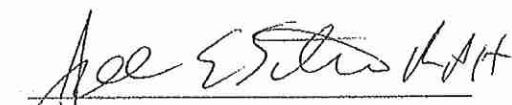
Joe Silvers stated the school system, Wayne County Hospital and the health department are the only ones that have received the vaccine. The school system received 290 doses, the health department 750 doses and Wayne County Hospital 400 doses for a total of 1440 doses. With each person getting 2

doses, that is only 720 people in our county that have had the vaccine compared to 21,000 people in the county. That's pretty poor numbers for Wayne County. Our uptake is lower and a lot of people don't want to travel out of town for the vaccine. Shawn stated he had three priorities. First was to vaccinate 70 and older, second is 60 and older and third priority is make sure to put doses in county where the uptake is lower. We've had at least 10% of population have the virus. We would like to have at least 50% of the population to be vaccinated. Right now, we are in phase 1A and 1B for vaccinations. When the health department starts having a problem filling the appointment slots, we will move on to Phase 1C for 60 and older. Possibly by the end of August, everyone who wants the vaccine will be able to get one.

Presentation from Shannon Beaty with Health Education.

The median household income, unemployment and adult smoking has improved for Wayne County. However adult obesity rate and physical inactivity rates have not. Wayne County's teen birth rates have declined. Health education has been working on community health improvement assessments. These are completed and on the website. The community health improvement plans have been delayed due to covid. We are hoping to pick this back up in the fall and work with our coalitions. This year, our target areas in the community are substance use and obesity. A lot of our data comes from community health ranking which is based on 120 counties. The lower the ranking, the healthier your community is. Wayne County ranked at 75 for 2020 compared to 91 in 2019. Overall, our county has improved. As far as the school program, due to covid we are not going into the schools. All our classroom sessions are being done via google.

Motion to adjourn made by Kenneth Ramsey and seconded by Dr. Joseph Brown.



Joe Silvers, Chairman

Digitally signed by
Shawn D. Crabtree
Date: 2021-03-05
15:05:55

Shawn Crabtree, Secretary

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

Cash on Hand at the beginning of the year: **\$145,665.71**

Receipts:

Real Property Taxes	248,909.49
Tangible Property Taxes	26,807.43
Motor Vehicle Taxes	47,684.02
Delinquent Taxes	4,911.49
Other Taxes	3,477.66
Interest Income	317.08
Total Receipts	332,107.17

Total Cash Available for the year: **\$477,772.88**

Expenditures:

Advertising & Printing	45.00
Maintenance & Repair	1,501.48
District Management	267,643.00
Materials	152.57
Supplies	13.50
Dues and Subscriptions	785.00
Miscellaneous	15.00
Land Improvement	370.00
Furniture and Fixtures	837.25
Equipment	9,428.13
Total Expenditures	280,790.93

Cash on Hand at the end of the year: **\$196,981.95**

Balance per Monticello Banking Company Bank Statement \$ 196,981.95

\$0.00

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08/19/21

Cash Basis

Wayne County Public Health Taxing District

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	196,981.95
Total 1100 · Cash in Bank	<u>196,981.95</u>
Total Checking/Savings	<u>196,981.95</u>
Total Current Assets	<u>196,981.95</u>
TOTAL ASSETS	<u>196,981.95</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	715,078.64
3900 · Retained Earnings	-569,412.93
Net Income	51,316.24
Total Equity	<u>196,981.95</u>
TOTAL LIABILITIES & EQUITY	<u>196,981.95</u>

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

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 Cash Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	248,909.49	247,346.88	1,562.61	100.6%
4120 · Tangible Personal Property	26,807.43	28,827.63	-2,020.20	93.0%
4130 · Motor Vehicles	47,684.02	31,583.43	16,100.59	151.0%
4140 · Delinquent Taxes	4,911.49	6,971.36	-2,059.87	70.5%
4150 · Other Taxes	3,477.66	3,465.98	11.68	100.3%
Total 4100 · Taxes (All Categories)	331,790.09	318,195.28	13,594.81	104.3%
4900 · Interest Earned	317.08	119.34	197.74	160.4%
Total Income	332,107.17	318,393.02	13,714.15	104.3%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	45.00	300.00	-255.00	15.0%
7120 · Professional Services	0.00	0.00	0.00	0.0%
7130 · Maintenance and Repairs	1,501.48	13,800.00	-12,298.52	10.9%
7170 · Lake Cumberland District	267,643.00	267,643.00	0.00	100.0%
Total 7105 · Contracted Services	269,189.48	281,743.00	-12,553.52	95.5%
7180 · Materials and Supplies				
7185 · Materials	152.57			
7190 · Supplies	13.50			
Total 7180 · Materials and Supplies	166.07			
Total 7100 · Operations	269,355.55	281,743.00	-12,387.45	95.6%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7260 · Other Miscellaneous	15.00	500.00	-485.00	3.0%
Total 7200 · Administration	800.00	1,500.00	-700.00	53.3%
7300 · Capital Outlay				
7320 · Land Improvement	370.00			
7340 · Building Improvement	0.00	0.00	0.00	0.0%
7350 · Furniture and Fixtures	837.25	2,500.00	-1,662.75	33.5%
7360 · Equipment	9,428.13	18,871.00	-9,442.87	50.0%
Total 7300 · Capital Outlay	10,635.38	21,371.00	-10,735.62	49.8%
Total Expense	280,790.93	304,614.00	-23,823.07	92.2%
Net Income	51,316.24	13,779.02	37,537.22	372.4%

**WAYNE COUNTY
PUBLIC HEALTH TAXING DISTRICT
Monticello, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2021**

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INDEPENDENT AUDITORS' REPORT

The Board of Health
Wayne County Public Health Taxing District
Monticello, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Wayne 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 Wayne 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

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

ASSETS

Current assets

Cash \$ 196,982

Total assets \$ 196,982

LIABILITIES AND FUND BALANCE

Fund balance

Restricted \$ 196,982

Total liabilities and fund balance \$ 196,982

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

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

Revenues	
Taxes collected	\$ 331,789
Interest earned	<u>317</u>
Total revenues	<u>332,106</u>
 Expenditures	
Transfers to the District Health Department	267,643
Operating	2,498
Miscellaneous expense	14
Capital outlay	<u>10,635</u>
Total expenditures	<u>280,790</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	51,316
FUND BALANCE - beginning of year	<u>145,666</u>
FUND BALANCE - END OF YEAR	<u>\$ 196,982</u>

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

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

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Wayne 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 Wayne County Sheriff, the Wayne 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 27, 2020, the Wayne 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, and 3.0 cents per \$100 of assessed valuation on personal property and motor vehicles.

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

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

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 deposits	\$ 196,982
FDIC insurance	<u>(196,982)</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 \$267,643 in public health taxes and \$13,147 in expense reimbursements were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021.

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
Wayne County Public Health Taxing District
Monticello, 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 Wayne 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

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

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2021	\$305,784.53	\$0.00	\$305,784.53	\$305,784.53	
Projected Remaining 2021-22 Receipts					
Projected Tax Receipts	\$70,439.35	\$0.00	\$70,439.35		
Projected Interest Earned	\$191.12	\$0.00	\$191.12		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2022 Receipts	\$70,630.47	\$0.00	\$70,630.47	\$70,630.47	
Total Funds Available	\$376,415.00	\$0.00	\$376,415.00	\$376,415.00	
Projected Remaining 2021-22 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$137,772.00	\$0.00	\$137,772.00		
Advertising & Printing	\$300.00	\$0.00	\$300.00		
Professional Services (Audit)	\$1,500.00	\$0.00	\$1,500.00		
Maintenance & Repair	\$9,620.02	\$0.00	\$9,620.02		
Dues & Subscriptions (KPHA & KALBOH)	\$1,215.00	\$0.00	\$1,215.00		
Board Expense & Other Miscellaneous	\$485.00	\$0.00	\$485.00		
Furniture & Fixtures	\$6,643.34	\$0.00	\$6,643.34		
Equipment	\$12,950.00	\$0.00	\$12,950.00		
Total Estimated Remaining 2022 Expenditures	\$170,485.36	\$0.00	\$170,485.36	\$170,485.36	
Estimated 2022-23 Opening Balance	\$205,929.64	\$0.00	\$205,929.64	\$205,929.64	

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

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @
			\$0.035 per \$100.00 of Assessed Real Property Value, \$0.03 per \$100.00 of Assessed Personal Property Value, and \$0.03 per \$100.00 of Assessed Motor Vehicle Property Value	\$0.033 per \$100.00 of Assessed Property Value	\$0.035 per \$100.00 of Assessed Property Value
Estimated opening Balance	\$205,929.64	\$0.00	\$205,929.64	\$205,929.64	\$205,929.64
Budgeted Receipts (All Sources):					
Real Property Taxes	\$261,075.73		\$261,075.73	\$246,157.11	\$261,075.73
Personal Property Taxes	\$31,249.54		\$31,249.54	\$34,374.50	\$36,457.80
Motor Vehicle Taxes	\$31,889.32		\$31,889.32	\$35,078.26	\$37,204.21
Delinquent Tax Collections	\$5,495.48		\$5,495.48	\$5,495.48	\$5,495.48
Other Taxes - Telecommunications	\$3,393.32		\$3,393.32	\$3,393.32	\$3,393.32
Interest Income	\$269.87	\$0.00	\$269.87	\$259.12	\$283.03
Total Budgeted Receipts	\$333,373.27	\$0.00	\$333,373.27	\$324,757.78	\$343,909.57
Total Funds Available	\$539,302.90	\$0.00	\$539,302.90	\$530,687.42	\$549,839.20
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$281,884.00		\$281,884.00	\$281,884.00	\$281,884.00
Building Maintenance & Repair					
Landscape Maintenance (Fall & Spring) & Snow Removal	\$3,000.00				
Miscellaneous	\$15,000.00				
Total Building Maintenance & Repair	\$18,000.00		\$18,000.00	\$18,000.00	\$18,000.00
Furniture & Fixtures					
Hands Desk	\$1,000.00				
Hands File Cabinet	\$400.00				
Health Ed Metal Storage Cabinet	\$900.00				
Seasonal Décor	\$300.00				
Office Chairs - 3	\$350.00				
Miscellaneous	\$2,500.00				
Total Furniture & Fixtures	\$5,450.00		\$5,450.00	\$5,450.00	\$5,450.00
Equipment					
Miscellaneous Computers and Related Equipment	\$10,000.00				
Generator Maintenance	\$500.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$15,500.00		\$15,500.00	\$15,500.00	\$15,500.00
Professional Services (Next Taxing District Audit due 2025)	\$0.00		\$0.00	\$0.00	\$0.00
Dues & Subscriptions (KALBOH, SPGE, & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$300.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$323,134.00	\$0.00	\$323,134.00	\$323,134.00	\$323,134.00
Balance Remaining	\$216,168.90	\$0.00	\$216,168.90	\$207,553.42	\$226,705.20
Net Surplus/Deficit			\$10,239.27	\$1,623.78	\$20,775.57

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest calculated at annual yield rate of 0.125%.

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

0

From 2021 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	783,866,385	783,866,385		
G - Tangible Personal	41,392,703		41,392,703	
H - PS Real Estate - Effective	1,323,766	1,323,766		
I - PS Tangible - Effective	40,685,525		40,685,525	
J - Distilled Spirits	0			
M - Motor Vehicles	111,892,368			111,892,368
N - Watercraft	16,444,892		16,444,892	
Aircraft	205,933		205,933	
Watercraft (Non-Commercial)	10,918,465		10,918,465	
Inventory in Transit	0			
Total	1,006,730,037	785,190,151	109,647,518	111,892,368
Tax Base (Total Divided by 100)	10,067,300	7,851,902	1,096,475	1,118,924
Tax Rate		\$ 0.0350	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	341,279	274,817	32,894	33,568
Required Support @ .028	281,884	219,853	30,701	31,330
Tax Support for Land, Building & Equipment	59,394	54,963	2,193	2,238
Tax Projections @ 95% Collection Rate				
Real Property Projections	261,076			
Tangible Personal Property Projections	31,250			
Motor Vehicle Projections	31,889			
Total	324,215			

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

0 From 2021 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	783,866,385	783,866,385		
G - Tangible Personal	41,392,703		41,392,703	
H - PS Real Estate - Effective	1,323,766	1,323,766		
I - PS Tangible - Effective	40,685,525		40,685,525	
J - Distilled Spirits	0			
M - Motor Vehicles	111,892,368			111,892,368
N - Watercraft	16,444,892		16,444,892	
Aircraft	205,933		205,933	
Watercraft (Non-Commercial)	10,918,465		10,918,465	
Inventory in Transit	0			
Total	1,006,730,037	785,190,151	109,647,518	111,892,368
Tax Base (Total Divided by 100)	10,067,300	7,851,902	1,096,475	1,118,924
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	332,221	259,113	36,184	36,924
Required Support @ .028	281,884	219,853	30,701	31,330
Tax Support for Land, Building & Equipment	50,337	39,260	5,482	5,595
Tax Projections @ 95% Collection Rate				
Real Property Projections	246,157			
Tangible Personal Property Projections	34,374			
Motor Vehicle Projections	35,078			
Total	315,610			

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

0 From 2021 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	783,866,385	783,866,385		
G - Tangible Personal	41,392,703		41,392,703	
H - PS Real Estate - Effective	1,323,766	1,323,766		
I - PS Tangible - Effective	40,685,525		40,685,525	
J - Distilled Spirits	0			
M - Motor Vehicles	111,892,368			111,892,368
N - Watercraft	16,444,892		16,444,892	
Aircraft	205,933		205,933	
Watercraft (Non-Commercial)	10,918,465		10,918,465	
Inventory in Transit	0			
Total	1,006,730,037	785,190,151	109,647,518	111,892,368
Tax Base (Total Divided by 100)	10,067,300	7,851,902	1,096,475	1,118,924
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	352,356	274,817	38,377	39,162
Required Support @ .028	281,884	219,853	30,701	31,330
Tax Support for Land, Building & Equipment	70,471	54,963	7,675	7,832
Tax Projections @ 95% Collection Rate				
Real Property Projections	261,076			
Tangible Personal Property Projections	36,458			
Motor Vehicle Projections	37,204			
Total	334,738			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

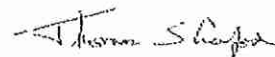
A 2020 Assessment of Adjusted Property At Full Rates			846,248,145
Net Change in	2021	106,038,841	
B 2021 Homestead Exemptions	2020	101,654,899	4,383,942
C 2020 Adjusted Tax Base			841,864,203
D 2021 Net Assessment Growth			25,404,175
E 2021 Total Valuation of Adjusted Property at Full Rates			867,268,378
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$763,363,100	24,887,227	\$783,866,385
G Tangible Personalty	42,258,890	(866,187)	41,392,703
H P.S. Co.-Real Estate-Effective	1,338,615	(14,849)	1,323,766 *
P.S. Co.-Real Estate-100%	1,338,615	(14,849)	1,323,766 *
I P.S. Co.-Tang.-Effective	39,287,540	1,397,984	40,685,525 *
P.S. Co.-Tang.-100%	44,687,758	1,511,639	46,199,397 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	110,608,369		111,892,368
N Watercraft	15,514,267		16,444,892
Net New Property: PVA Real Estate			8,804,930
P. S. Co. Real Estate-Effective			(14,849) *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			1,559
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)			205,933
Watercraft(Non-Commercial)			10,918,465
Inventory in transit			-
2020 R. E. Exonerations & Refunds			922,842
2020 Tangible Exonerations & Refunds			22,371 +

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

Witness my hand this

7-21-2021



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	1%	98%	2%					
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 232,572.88	5%	100%	0%					
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 245,613.38	1%	100%	0%					
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 246,987.98	-5%	100%	5%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 234,625.55	-2%	98%	2%					
		2018	\$ 220,562.72	\$ 224,692.31	\$ 13,040.50	\$ 230,495.96	3%	100%	0%					
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 238,049.19	-5%	95%	5%					
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 225,950.65	8%	100%	0%					
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 245,551.83		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	17%	100%	0%					
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 409,324.46	13%	100%	0%					
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 470,603.27	16%	100%	0%					
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 561,203.43	13%	100%	0%					
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 644,092.96	11%	100%	0%					
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 720,841.75	15%	100%	0%					
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 845,560.45	-56%	49%	51%					
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 543,043.02	-138%	50%	50%		5,500	\$ 1,182,500.00	\$ 118,250.00	193%
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 227,968.50								
		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	15%	100%	0%					
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 189,564.83	11%	100%	0%					
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 212,605.87	9%	100%	0%					
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 233,430.33	-1%	100%	0%					
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 259,963.65	4%	100%	0%					
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 256,374.88	9%	100%	0%					
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 267,926.52	5%	100%	0%					
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 280,671.05	9%	100%	0%					
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 307,988.46					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	18%	100%	0%					
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,430.37	15%	100%	0%					
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 141,052.52	2%	100%	0%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,524.48	-15%	87%	13%					
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,298.91	-5%	95%	5%					
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,272.95	12%	100%	0%					
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,431.59	2%	100%	0%					
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,732.06	15%	100%	0%					
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,183.32					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	7%	100%	0%					
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 138,800.25	12%	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	6%	100%	0%					
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 192,135.00	7%	100%	0%					
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 205,504.92	9%	100%	0%					
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 226,117.73	-14%	85%	15%					
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 198,458.08	14%	100%	0%					
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 231,653.35					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	\$0.040	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	\$0.030	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	\$0.045	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	\$0.0325	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 .03 Personal .03 Motor	2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 125,343.83		97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 129,194.09	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 107,449.38	-20%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 106,093.04	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 105,997.24	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 115,274.76	8%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 127,369.65	9%	100%	0%				
2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 152,504.72	16%	100%	0%						
2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 203,820.96	25%	100%	0%		11,332	\$ 2,436,380.00	\$ 243,638.00	84%	
μ		\$ 275,871.47	\$ 267,911.68	\$ 7,959.79	\$ 130,338.63								

Population/Resources 2021

Population

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

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

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

Resources

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

Data for 2021 Diabetes Education Program Plan

<u>County Ranking Based on Health Outcomes</u>	<u>County</u>	<u>**Population</u>	<u>(1) % Prevalance of Type 2 Diabetes</u>	<u>**Race</u>	<u>(1) % Obesity</u>	<u>(1)% Physical Inactivity</u>
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 2.2% 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.