

PULASKI COUNTY BOARD OF HEALTH MEETING  
Thursday February 22, 2024  
AGENDA

I. CALL TO ORDER

II. PULASKI COUNTY PROGRAM UPDATES

A. HEALTH EDUCATION PROGRAM

III. APPROVE PREVIOUS MINUTES

IV. EXECUTIVE DIRECTOR'S COMMENTS

V. OLD BUSINESS

A. Amended Budget FY 2023-24

VI. NEW BUSINESS

- A. Financial Statements FYE June 30, 2023
- B. Audit report 2023
- C. Set local tax rate
- D. Approval of Budget
- E. Board members whose terms expire
- F. Appointment of Members to serve on District Board
- G. Election of Officers

VI. CONCLUDE



Pulaski County Board Of Health  
Meeting Minutes  
February 9, 2023

The Pulaski County Board of Health met on Thursday, February 9, 2023, at 6:00pm. A Quorum was present.

MEMBERS PRESENT

Cloyd J. Bumgardner (Proxy)  
Reginald Chaney  
Becky Whitis  
Dr. Harvey Schleter  
Bruce Jasper  
Patty Guinn  
Dr. Robert Drake  
Dr. Alvin Perkins  
Rodney Dick  
Dr. Tonya Shea  
Leah Jasper

OTHERS PRESENT

Amy Tomlinson  
Brigette Bender  
Stuart Spillman  
Samantha Crabtree  
Laura Woodrum  
Tracy Aaron  
Jennifer Dixon  
Shirley Roberson Daulton

The meeting was called to order by Dr. Bruce Jasper

**HEALTH EDUCATION:**

Shirley Roberson Daulton was present and went over different ongoing projects in Health Education. She went over the Pulaski County 2022 Health Snapshot.

**DIABETES PROGRAM:**

Jennifer Dixon was present she went over the Wellness Outreach and Education Program.

**APPROVAL OF PREVIOUS MINUTES:**

Everyone was given a copy in a packet prior to the meeting. Rodney Dick moved that the minutes be approved from the Local Board meeting 2-15-2022. Dr. Robert Drake second the motion. It was unanimously accepted.

**OLD BUSINESS:**

No old business

**NEW BUSINESS:**

**A. AUDIT REPORT 2022:**

Everyone received and reviewed a copy of the Audited Financial Statement for the Lake Cumberland District Health Department, Somerset, Kentucky, ending June 30, 2022, by RFH CPAs and Consultants. Amy Tomlinson addressed that we had a good audit and that we are in compliance. Leah Jasper made the motion to accept the audit report Dr. Schleiter second them motion. The motion passed.

**B. SET LOCAL TAX RATE:**

The current tax rate is three cents per \$100.00 of assessed value: Bruce Jasper proposed to keep the current tax rate. The opening balance for July is \$786,405.13 was explained and how we arrived at it. The Public Health Taxing District Budget was explained by Amy Tomlinson. Dr. Robert Drake made the motion to keep the current tax rate at three cents per \$100.00 of property value or compensating rate for real, tangible, and motor vehicle property. Reginald Chaney second the motion. The motion passed.

**C. APPROVAL OF BUDGET:**

Amy Tomlinson went over in detail the proposed budget with the three cent tax rate and the items for building maintenance/repairs and furniture/fixtures. The budget was approved with the optional expenses and mini grant up to 25,000 subject to board approval. Motion was made by Rodney Dick to approve the budget. Reginald Chaney second the motion. The motion passed.

D. BOARD MEMBERS WHOSE TERMS EXPIRE:

Motion was made to remove Steve Kelley from all Pulaski County Health District bank accounts. Pulaski County Health Taxing District Forcht Bank # 71006125, Pulaski County Health Department Monticello Bank # 0311545 and Monticello Banking CD # 11898. Marshall Todd, Becky Whitis and Reginald Chaney will be the signers on the above bank accounts. Motion was made by Dr. Schleiter to change signers on the bank account. Dr. Drake second the motion. The motion passed.

Those members whose term expire December 31, 2023 are: Rodney Dick, Patty Guinn, Jim Muse, Dr. Alvin Perkins, Dr. Tonya Shea and Dr. Robert Drake. Online portal will be used to renew current members.

E. APPOINTMENT OF MEMBERS TO SERVE ON THE DISTRICT BOARD:

Those members who currently serve on the District Board from our Local Board are: Dr. Bruce Jasper, Dr. Robert Drake, Dr. Alvin Perkins, Jim Wesley, Patty Guinn and Judge Steven Kelley. Rodney Dick has volunteered to take Jim Wesley's place on the District Board. Judge Marshall Todd will automatically take the place of Judge Steven Kelley on the District Board. Motion was made by Reginald Chaney to keep current members and Rodney Dick to take the place of Jim Wesley. Becky Whitis second the motion. The motion passed.

F. ELECTION OF OFFICERS:

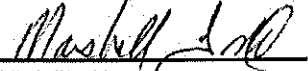
Current officers are: Judge Steven Kelley, Chairman; Dr. Bruce Jasper, Vice Chair; Becky Whitis, Treasurer and Amy Tomlinson as Secretary. Motion was made by Reginald Chaney to keep the current office and replace Steven Kelley with Judge Marshall Todd as Chairman on the local board. Dr. Drake second the motion. The motion passed.

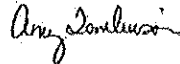
G. EXECUTIVE DIRECTOR'S REPORT:

Amy Tomlinson went over the Code of Ethics for the board members to review and sign. She also went over various projects she is working on.

CONCLUSION:

Dr. Perkins made the motion to adjourn, Dr. Jasper second the motion all were in favor of dismissing and the meeting was adjourned.

X   
\_\_\_\_\_  
Judge Marshall Todd  
Chairman

  
X  
\_\_\_\_\_  
Amy Tomlinson  
Secretary

Amy Tomlinson,  
Executive  
Director  
2023-03-27 10:  
35:05

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

**Proposed Amended Budget For Period Beginning July 1, 2023 and Ending June 30, 2024**

	Operating Fund	Capital Fund	Current Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Amended Budget @ \$0.03 per \$100 of Assessed Property Value	Change
<b>Estimated opening Balance</b>	\$604,873.49	\$346,910.24	\$951,783.73	\$951,783.73	\$0.00
<b>Budgeted Receipts (All Sources): See Footnote</b>					
Real Property Taxes	\$1,185,152.64		\$1,185,152.64	\$1,185,152.64	\$0.00
Personal Property Taxes	\$175,035.81		\$175,035.81	\$175,035.81	\$0.00
Motor Vehicle Taxes	\$162,234.00		\$162,234.00	\$162,234.00	\$0.00
Delinquent Tax Collections	\$25,000.00		\$25,000.00	\$25,000.00	\$0.00
Other Taxes - Telecommunications	\$11,000.00		\$11,000.00	\$11,000.00	\$0.00
Interest Income	\$1,193.42	\$2,948.74	\$4,142.15	\$4,142.15	\$0.00
<b>Total Budgeted Receipts</b>	<b>\$1,559,615.87</b>	<b>\$2,948.74</b>	<b>\$1,562,564.61</b>	<b>\$1,562,564.61</b>	<b>\$0.00</b>
<b>Total Funds Available</b>	<b>\$2,164,489.36</b>	<b>\$349,858.98</b>	<b>\$2,514,348.34</b>	<b>\$2,514,348.34</b>	<b>\$0.00</b>
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$1,495,713.00		\$1,495,713.00	\$1,495,713.00	\$0.00
Building Maintenance & Repair					
<i>Snow Removal</i>	\$2,000.00				
<i>Landscaping maintenance annual</i>	\$2,000.00				
<i>Miscellaneous</i>	\$20,000.00				
<b>Total Building Maintenance &amp; Repair</b>	<b>\$24,000.00</b>		<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$0.00</b>
Furniture & Fixtures					
<i>Seasonal décor</i>	\$500.00				
<i>Ergonomic Desk Chairs - 7</i>	\$1,750.00				
<i>File Cabinets for Environmental Offices - 2</i>	\$1,000.00				
<i>Window Blinds for Environmental Offices - 4</i>	\$3,000.00				
<i>Clinic Workup Room/Clinic Room Décor</i>	\$500.00				
<i>Metal Storage Cabinets - 6</i>	\$1,800.00				
<i>Miscellaneous</i>	\$5,000.00				
<b>Total Furniture &amp; Fixtures</b>	<b>\$13,550.00</b>		<b>\$13,550.00</b>	<b>\$13,550.00</b>	<b>\$0.00</b>
Equipment					
<i>Miscellaneous Computers and Related Equipment</i>	\$12,000.00				
<i>Generator Maintenance</i>	\$1,200.00				
<i>Pediatric Table and Scale</i>	\$4,500.00				
<i>Adult Digital Scale</i>	\$600.00				
<i>Countertop Ice Maker</i>	\$625.00				
<i>Janitor Cart</i>	\$300.00				
<i>Miscellaneous</i>	\$10,000.00				
<b>Total Equipment</b>	<b>\$29,225.00</b>		<b>\$29,225.00</b>	<b>\$29,225.00</b>	<b>\$0.00</b>
<b>Professional Services (Taxing District Audit)</b>	<b>\$1,500.00</b>		<b>\$1,500.00</b>	<b>\$2,500.00</b>	<b>\$1,000.00</b>
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$0.00
Dues and Subscriptions (KALBOH, SPGE & KPFA)	\$1,500.00		\$1,500.00	\$1,500.00	\$0.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$0.00
<b>Total Budgeted Expenditures</b>	<b>\$1,566,588.00</b>	<b>\$0.00</b>	<b>\$1,566,588.00</b>	<b>\$1,567,588.00</b>	<b>\$1,000.00</b>
<b>Balance Remaining</b>	<b>\$597,901.36</b>	<b>\$349,858.98</b>	<b>\$947,760.34</b>	<b>\$946,760.34</b>	<b>(\$1,000.00)</b>
Net Surplus/Deficit Before Optional Expenses			<b>(\$4,023.39)</b>	<b>(\$5,023.39)</b>	<b>(\$1,000.00)</b>
<b>Optional - Expenses for Local Mini Grants:</b>					
Miscellaneous Up to \$25,000			\$25,000.00	\$25,000.00	\$0.00
<b>Optional - Expenses for Building:</b>					
Flooring for Basement Offices			\$13,000.00	\$13,000.00	\$0.00
<b>Total Budgeted Expenditures Including Optional Expenses</b>			<b>\$1,604,588.00</b>	<b>\$1,605,588.00</b>	<b>\$1,000.00</b>
<b>Balance Remaining Including Optional Expenses</b>			<b>\$909,760.34</b>	<b>\$908,760.34</b>	<b>(\$1,000.00)</b>
Net Surplus/Deficit Including Optional Expenses			<b>(\$42,023.39)</b>	<b>(\$43,023.39)</b>	<b>(\$1,000.00)</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 average effective rate which is 0.20% on the operating account and .85% on the CD.

Pulaski County Public Health Taxing District  
 Financial Statement  
 For the Fiscal Year Ending June 30, 2023

**Cash on Hand at the beginning of the year:** **\$908,940.19**

Receipts:

Real Property Taxes	1,157,855.97
Tangible Property Taxes	160,673.66
Motor Vehicle Taxes	218,266.79
Delinquent Taxes	51,338.99
Other Taxes	11,214.08
Interest Income	4,978.58
<b>Total Receipts</b>	<b><u>1,604,328.07</u></b>

**Total Cash Available for the year:** **\$2,513,268.26**

Expenditures:

Advertising & Printing	90.00
Professional Services	1,500.00
Maintenance & Repair	5,419.28
District Management	1,387,144.00
Materials	958.31
Supplies	289.55
Dues & Subscriptions	1,000.00
Other Miscellaneous	328.01
Land Improvement	7,820.69
Building Improvements	63,306.77
Furniture and Fixtures	5,173.12
Equipment	13,779.26
<b>Total Expenditures</b>	<b><u>1,486,808.99</u></b>

**Cash on Hand at the end of the year:** **\$1,026,459.27**

Balance per Forcht Bank Bank Statement	\$679,550.47
Balance Per Monticello Banking Company Bank Statement	<u>\$346,908.80</u>

	Total	\$1,026,459.27
	Difference	\$0.00

**Pulaski County Public Health Taxing District**  
**Balance Sheet**  
As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · Cash in Bank	
1101 · Operating Account	679,550.47
1105 · CD - Monticello Banking # 11898	346,908.80
<b>Total 1100 · Cash in Bank</b>	<u>1,026,459.27</u>
<b>Total Checking/Savings</b>	<u>1,026,459.27</u>
<b>Total Current Assets</b>	<u>1,026,459.27</u>
<b>TOTAL ASSETS</b>	<b><u>1,026,459.27</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3900 · Retained Earnings	908,940.19
Net Income	117,519.08
<b>Total Equity</b>	<u>1,026,459.27</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,026,459.27</u></b>



**Pulaski County Public Health Taxing District**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through June 2023**

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4100 · Taxes (All Categories)</b>				
4110 · Real Property Taxes	1,157,855.97	1,115,213.31	42,642.66	103.8%
4120 · Tangible Personal Property	160,673.66	156,597.49	4,076.17	102.6%
4130 · Motor Vehicles	218,266.79	140,103.45	78,163.34	155.8%
4140 · Delinquent Taxes	51,338.99	20,000.00	31,338.99	256.7%
4150 · Other Taxes	11,214.08	10,378.50	835.58	108.1%
<b>Total 4100 · Taxes (All Categories)</b>	<b>1,599,349.49</b>	<b>1,442,292.75</b>	<b>157,056.74</b>	<b>110.9%</b>
<b>4900 · Interest Earned</b>	<b>4,978.58</b>	<b>4,617.76</b>	<b>360.82</b>	<b>107.8%</b>
<b>Total Income</b>	<b>1,604,328.07</b>	<b>1,446,910.51</b>	<b>157,417.56</b>	<b>110.9%</b>
<b>Expense</b>				
<b>7100 · Operations</b>				
<b>7105 · Contracted Services</b>				
7110 · Advertising and Printing	90.00	600.00	-510.00	15.0%
7120 · Professional Services	1,500.00	1,500.00	0.00	100.0%
7130 · Maintenance and Repairs	5,419.28	29,000.00	-23,580.72	18.7%
7170 · Lake Cumberland District	1,387,144.00	1,387,144.00	0.00	100.0%
<b>Total 7105 · Contracted Services</b>	<b>1,394,153.28</b>	<b>1,418,244.00</b>	<b>-24,090.72</b>	<b>98.3%</b>
<b>7180 · Materials and Supplies</b>				
7185 · Materials	958.31			
7190 · Supplies	289.55			
<b>Total 7180 · Materials and Supplies</b>	<b>1,247.86</b>			
<b>Total 7100 · Operations</b>	<b>1,395,401.14</b>	<b>1,418,244.00</b>	<b>-22,842.86</b>	<b>98.4%</b>
<b>7200 · Administration</b>				
7210 · Dues and Subscriptions	1,000.00	1,500.00	-500.00	66.7%
7240 · Grants and Donations	0.00	0.00	0.00	0.0%
7260 · Other Miscellaneous	328.01	500.00	-171.99	65.6%
<b>Total 7200 · Administration</b>	<b>1,328.01</b>	<b>2,000.00</b>	<b>-671.99</b>	<b>66.4%</b>
<b>7300 · Capital Outlay</b>				
7320 · Land Improvement	7,820.69			
7340 · Building Improvement	63,306.77	67,000.00	-3,693.23	94.5%
7350 · Furniture and Fixtures	5,173.12	11,000.00	-5,826.88	47.0%
7360 · Equipment	13,779.26	24,700.00	-10,920.74	55.8%
<b>Total 7300 · Capital Outlay</b>	<b>90,079.84</b>	<b>102,700.00</b>	<b>-12,620.16</b>	<b>87.7%</b>
<b>Total Expense</b>	<b>1,486,808.99</b>	<b>1,522,944.00</b>	<b>-36,135.01</b>	<b>97.6%</b>
<b>Net Income</b>	<b>117,519.08</b>	<b>-76,033.49</b>	<b>193,552.57</b>	<b>-154.6%</b>

**PULASKI COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Somerset, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2023**

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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
Pulaski County Public Health Taxing District  
Somerset, Kentucky

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the Pulaski County Public Health Taxing District (the Taxing District), which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2023, 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 Pulaski County Public Health Taxing District, as of June 30, 2023, and the revenues it received and expenditures it paid, for the year then ended, 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, 2023, 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 October 30, 2023, 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  
October 30, 2023

**PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE**  
**REGULATORY BASIS**  
**June 30, 2023**

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**ASSETS**

Current assets	
Cash	\$ 679,550
Investments	
Certificate of deposit	<u>346,909</u>
Total assets	<u>\$ 1,026,459</u>

**LIABILITIES AND FUND BALANCE**

Fund balance	
Restricted	<u>\$ 1,026,459</u>
Total liabilities and fund balance	<u>\$ 1,026,459</u>

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

**PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**REGULATORY BASIS**  
**for the year ended June 30, 2023**

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<b>Revenues</b>	
Taxes collected	\$ 1,599,350
Interest earned	<u>4,979</u>
Total revenues	<u>1,604,329</u>
 <b>Expenditures</b>	
Transfers to the District Health Department	1,387,145
Operating	6,757
Professional services	1,500
Miscellaneous	1,328
Capital outlay	<u>90,080</u>
Total expenditures	<u>1,486,810</u>
 <b>EXCESS OF REVENUES OVER (EXPENDITURES)</b>	 117,519
 FUND BALANCE - beginning of year	 <u>908,940</u>
 <b>FUND BALANCE - END OF YEAR</b>	 <u><u>\$ 1,026,459</u></u>

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

**PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

The Pulaski 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 on the regulatory basis of accounting 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. 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 expense 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 reported; prepaid expenses and unearned revenues are also not recorded.

The Taxing District receives funds from, based on remittances to, the Pulaski County Sheriff, the Pulaski 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 expenses 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 purpose 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 30, 2023, 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, 2023, have not been evaluated by the Taxing District.

**2. TAX LEVY**

On February 15, 2022, the Pulaski County Board of Health passed a resolution recording the calendar year 2023 health tax rate at 3.0 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 Pulaski County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2023.



**PULASKI COUNTY PUBLIC HEALTH TAXING DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023**

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**3. CASH AND INVESTMENTS**

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

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

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Taxing District will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. 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.

Certificates of deposit with an initial maturity of 90 days or less are considered current assets. As such, the certificates of deposit shown on the statement of assets, liabilities and fund balance are shown as noncurrent investments. Certificates of deposit are recorded at cost. The Taxing District had certificates of deposit in the amount of \$346,909 as of June 30, 2023.

The Taxing District's deposits at June 30, 2023 were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total deposits	\$ 1,026,459
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(1,786,189)</u>
(Over) Collateralized	<u>\$ (1,259,730)</u>

**4. RELATED PARTY**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$1,387,145 of public health receipts were transferred to the Lake Cumberland District Health Department for the year ended June 30, 2023.



**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  
Pulaski County Public Health Taxing District  
Somerset, 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 Pulaski County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2023, 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 30, 2023. 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) as a basis for designing 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  
October 30, 2023

**Pulaski County Public Health Taxing District Budget  
Fiscal Year 2024-25**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2023	\$1,167,735.81	\$348,389.83	\$1,516,125.64		\$1,516,125.64
Projected Remaining 2023-24 Receipts					
Projected Tax Receipts	\$292,180.85	\$0.00	\$292,180.85		
Projected Interest Earned	\$1,167.74	\$1,480.66	\$2,648.39		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2024 Receipts	\$293,348.59	\$1,480.66	\$294,829.24		\$294,829.24
Projected Remaining 2023-24 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$747,856.50	\$0.00	\$747,856.50		
Advertising & Printing	\$522.00	\$0.00	\$522.00		
Professional Services (Audit)		\$0.00	\$0.00		
Maintenance & Repair	\$20,124.60	\$0.00	\$20,124.60		
Dues & Subscriptions (KPHA & KALBOH)	\$1,000.00	\$0.00	\$1,000.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Local Mini Grants	\$25,000.00	\$0.00	\$25,000.00		
Building Improvements	\$0.00	\$0.00	\$0.00		
Land Improvements	\$0.00	\$0.00	\$0.00		
Furniture & Fixtures	\$11,511.08	\$0.00	\$11,511.08		
Equipment	\$23,056.80	\$0.00	\$23,056.80		
Total Estimated Remaining 2024 Expenditures	\$829,570.98	\$0.00	\$829,570.98		\$829,570.98
<b>Estimated 2024-25 Opening Balance</b>	<b>\$631,513.42</b>	<b>\$349,870.49</b>	<b>\$981,383.90</b>		<b>\$981,383.90</b>

Proposed Budgets For Period Beginning July 1, 2024 and Ending June 30, 2025						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.031 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.032 per \$100 of Assessed Property Value	
<b>Estimated opening Balance</b>	<b>\$631,513.42</b>	<b>\$349,870.49</b>	<b>\$981,383.90</b>	<b>\$981,383.90</b>	<b>\$981,383.90</b>	
<b>Budgeted Receipts (All Sources): See Footnote</b>						
Real Property Taxes	\$1,268,564.93		\$1,268,564.93	\$1,310,850.42	\$1,353,135.92	
Personal Property Taxes	\$196,754.43		\$196,754.43	\$203,312.91	\$209,871.39	
Motor Vehicle Taxes	\$190,461.51		\$190,461.51	\$196,810.22	\$203,158.94	
Delinquent Tax Collections	\$30,000.00		\$30,000.00	\$30,000.00	\$30,000.00	
Other Taxes - Telecommunications	\$11,000.00		\$11,000.00	\$11,000.00	\$11,000.00	
Interest Income	\$1,246.02	\$2,973.90	\$4,219.92	\$4,330.31	\$4,440.69	
Total Budgeted Receipts	\$1,698,026.89	\$2,973.90	\$1,701,000.79	\$1,756,303.87	\$1,811,606.95	
<b>Total Funds Available</b>	<b>\$2,329,540.31</b>	<b>\$352,844.39</b>	<b>\$2,682,384.69</b>	<b>\$2,737,687.77</b>	<b>\$2,792,990.85</b>	
<b>Budgeted Expenditures:</b>						
Health Center Operations to LCDHD at 2.8 cents	\$1,626,732.00		\$1,626,732.00	\$1,626,732.00	\$1,626,732.00	
Building Maintenance & Repair						
Snow Removal	\$2,000.00					
Landscaping maintenance annual	\$3,000.00					
Chair Rails - Lobbies and Clinic Rooms	\$2,300.00					
Pressure Wash Building, Outbuildings, and Sidewalks	\$3,500.00					
Sealing Parking Lot	\$8,000.00					
Miscellaneous	\$20,000.00					
Total Building Maintenance & Repair	\$38,800.00		\$38,800.00	\$38,800.00	\$38,800.00	
Furniture & Fixtures						
Seasonal décor	\$500.00					
7 Drawer Filing Cabinet	\$2,400.00					
Drinking Fountains With Bottle Fillers - 2	\$5,500.00					
Outside Awning - To Cover Lab Box	\$550.00					
Kids Wall Activity Sets	\$400.00					
Miscellaneous	\$5,000.00					
Total Furniture & Fixtures	\$14,350.00		\$14,350.00	\$14,350.00	\$14,350.00	
Equipment						
Miscellaneous Computers and Related Equipment	\$12,000.00					
Generator Maintenance	\$1,200.00					
Digital Scale - Family Planning	\$600.00					
Miscellaneous	\$7,500.00					
Total Equipment	\$21,300.00		\$21,300.00	\$21,300.00	\$21,300.00	
Professional Services (Taxing District Audit)	\$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	
Total Budgeted Expenditures	\$1,705,282.00	\$0.00	\$1,705,282.00	\$1,705,282.00	\$1,705,282.00	
<b>Balance Remaining</b>	<b>\$624,258.31</b>	<b>\$352,844.39</b>	<b>\$977,102.69</b>	<b>\$1,032,405.77</b>	<b>\$1,087,708.85</b>	
Net Surplus/Deficit Before Optional Expenses			<b>(\$4,281.21)</b>	<b>\$51,021.87</b>	<b>\$106,324.95</b>	
<b>Optional - Expenses for Building:</b>						
Replace Window and Door - 135 Glass Units			\$27,000.00	\$27,000.00	\$27,000.00	
Replace Front Sidewalks and Porches			\$23,000.00	\$23,000.00	\$23,000.00	
<b>Total Budgeted Expenditures Including Optional Expenses</b>			<b>\$1,755,282.00</b>	<b>\$1,755,282.00</b>	<b>\$1,755,282.00</b>	
<b>Balance Remaining Including Optional Expenses</b>			<b>\$927,102.69</b>	<b>\$982,405.77</b>	<b>\$1,037,708.85</b>	
Net Surplus/Deficit Including Optional Expenses			<b>(\$54,281.21)</b>	<b>\$1,021.87</b>	<b>\$56,324.95</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 average effective rate which is 0.20% on the operating account and .85% on the CD.

# MJK Seal Coating & Maintenance LLC

5880 S Highway 27  
Somerset, KY, 42501  
6066877685  
mjksealcoat@gmail.com  
mjksealcoatingky.com  
Find us on Facebook @ MJK Seal Coat & Maintenance LLC

## Estimate

Estimate No: 68  
Date: 01/12/2024

For: Brigette Bender PCHD  
brigettebender@yahoo.com  
45 Roberts St  
Somerset, KY, 42501-1295  
(606) 679-4416

Description	Quantity	Rate	Amount	
Seal Coating Parking lot (two coats) 44,461 sq ft.	1	\$8,545.00	\$8,545.00*	
Line striping 156 lines 6 handicap spaces	1	\$1,818.00	\$1,818.00*	
Crack filling Regular cracks 3,230 sq ft.	1	\$1,615.00	\$1,615.00*	
			*Indicates non-taxable item	
			Subtotal	\$11,978.00
			Total	\$11,978.00
			<b>Total</b>	<b>\$11,978.00</b>

### Comments

- \*20% charge if canceled after agreed upon estimate. (Approved)
- \*\*Prices are subject to change due to increase of material cost and any additional work requested.
- \*Payment is due upon completion of project. Late fee of 10% of project cost will apply if not paid on completion.
- \* Spider cracks aren't covered unless otherwise deemed as normal cracks or repairable. Additional charges may be applied according to depth/width of

cracks.

\*If paying by credit card, a 4% processing fee will apply to the total price of project.



Pulaski County Health Department  
45 Robert St  
Somerset, KY

January 10, 2024

Thank you for this opportunity to submit this bid for sealcoating, striping and crack filling Pulaski County Health Department parking lot in Somerset, KY. We look forward to doing business with you. Please contact me with any questions or concerns.

**Scope of Work:**

Seal coat, stripe and crack fill parking lot

**Included:**

- Spraying one coat of sealer on parking lot \$ 5838.56
- Striping parking lot using reflective glass beads \$ 1400.00
- General Conditions \$ 300.00
- Crack fill, 1/2" wide or wider, \$85/box used, extra
- Masterseal will purchase and transport all materials to the site.

**Total Cost for project using One Coat Sealer, crack fill extra: \$ 7538.56**

Sincerely,

Shamison Bishop  
MasterSeal & Striping  
411 Blowing Springs Road  
Greensburg, KY 42743  
270 405-7325

Lic. #M6749



606-875-2979  
606-679-1459  
Fax 606-679-2124

516 Monticello St.  
Somerset, KY 42501  
anola@roneysplumbing.com

Date: December 19, 2023

RE: Pulaski County Health Department

45 Roberts St.

Somerset, KY 42501

Estimated cost to provide labor and materials to remove two existing drinking fountains, and replace with two new drinking fountains with bottle fillers. This includes two new drinking fountains with bottle fillers.

Estimated cost: \$4,840.00

Signed



Jason Mink Concrete  
100 Ogden Ct  
Somerset KY 42501  
606-872-0455

Estimate Date: 02-01-2024

Lake Cumberland Health Department

2,100 square foot of sidewalk and 2 porches tear out and replace

Total Material and Labor for job \$18,000.00

Jason Mink Concrete  
100 Ogden Ct  
Somerset KY 42501  
606—872-0455

Estimate Date 02-01-2021

Lake Cumberland Health Department

Tear out and Replacement of the curb and gutter across the front of the building.

Total for Material and Labor     \$2,500.00

## Concrete Bid From A, B, & B Concrete

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From: Lisa Frye (lisameadorsppc@gmail.com)

To: brigettebender@yahoo.com

Date: Friday, February 2, 2024 at 11:16 AM EST

---

### Bid for Pulaski County Health Department

- Saw cut and demo all existing concrete (2700 sq. feet), except curb and gutter in the parking lot, will saw cut front of the curb and save. Curb will be tied into new concrete.
- Repour 2700 sq. feet of concrete with 4000 PSI and fiber, place rebar where needed.
- Concrete to be purchased through SRM Ready Mix.
- All work to be performed up to state and city codes.

All labor and materials \$28,000.00

Lee Frye

606-516-8633

Attn: Bridgette

BUS: 606-679-8478

FAX: 606-679-4244

**SOMERSET-BURNSIDE  
GARAGE DOOR & GLASS CO., INC.**

703 Monticello St.

Somerset, Ky. 42501

Lake Cumberland District health Dept.

January 24, 2024

Job: **Replacement Glass**  
Main Office

- Replace insulated glass in all current west and south facing windows and doors
  - Excluding the three arched pieces above the main entry
- 135 insulated glass units in total
- Using gray tinted over high performance Low-E with argon fill
- Disposal of removed units is included

Total installed = \$ 24,823.00

**Option** – if replace the 12 glass in the two banks of windows facing East Mt Vernon Street in the Environmental office at the same time as the rest, add \$ 1,690.00



Accept

Decline

Date: Jan 29, 2024  
No. 592

# Estimate

## Wash Kleen LLC

Troy Whitaker  
PO Box 1331  
Somerset, Kentucky 42502  
(606) 416-4224 Office  
www.washkleen.com  
troy@washkleen.com



### Presented To:

Pulaski County Health Department  
Brigette Bender  
45 Roberts st  
Somerset, KY 42501  
606-679-4416 Business  
brigettee.bender@lcdhd.org

Description of Service	Qty	Each	Amount
<b>Building Soft Wash:</b> The Building Wash Consists of applying an industrial grade detergent (Sodium Hypochlorite and Premium Presoak) that is designed to soak into the siding killing any biological growth that is on the building. This process will also loosen dirt debris and cobwebs making them much easier to rinse off. This process is followed by a high volume rinse. We will give the property at least a week notice of our cleaning date and request that the property give tenants a notice of the cleaning and to close all windows and remove any property from their balconies and porches that can be damaged by bleach. Please note some stains like rust, red clay and severe oxidation may not come completely out. Also, please note that Wash Kleen is not responsible for any items left by tenants that may get damaged by the cleaners that was left on the porches balconies and open windows. Also, please note that Wash Kleen takes every precaution they can to prevent any water from penetrating any electrical wiring and is not responsible for any damage that is a result of improper sealed electrical outlets and lighting and any other exterior electrical wiring components	1	\$1,975.00	\$1,975.00
<b>Surface Cleaning:</b> All concrete and curbing.	1	\$1,295.00	\$1,295.00

<b>SubTotal</b>	\$3,270.00
<b>6% Tax</b>	\$196.20
<b>Total</b>	\$3,466.20

# ESTIMATE

# EST-972

Estimate Date: Jan 19, 2024

Expiry Date: Jun 19, 2024



**FROM:**

**Wicked Wash**  
910 Whitson Road  
Somerset, KY, 42501  
Email: WickedWashKY@gmail.com  
Phone: (606) 305-2941

**TO:**

**Lake Cumberland District Health Department**  
Attn: Brigette Bender  
Phone: (606) 679-4416

**JOB LOCATION:**

45 Roberts Street  
Somerset, KY, 42501

**JOB:**

#	Services	Qty	Price	Discount	Tax (%)	Total
1	Building Wash Building Wash: Wash complete exterior of building. Including all soffits, gutter faces, trim, and windows rinsed. Also to include entryway canopies and ceilings.	1.00	\$1,675.00	\$0.00	No Tax	\$1,675.00
2	Concrete Cleaning Concrete Cleaning: Surface clean all concrete sidewalks and stairway along rear and lower side of building, east and south facing sides. Include rear entryway patio areas. Include lower concrete and dumpster pad in front of maintenance garage. Also to include concrete curb/gutter not connected to sidewalk along main entrance side, west facing. Note: Will clean all sidewalk that is not scheduled for replacement, if cleaning is scheduled before replacement please provide precise starting point.	1.00	\$759.00	\$0.00	No Tax	\$759.00
3	Outbuilding Wash Outbuilding Wash: Wash both metal garage outbuildings in lower parking area.	1.00	\$289.00	\$0.00	No Tax	\$289.00
4	Sign Cleaning Sign Cleaning: Wash LCDHD entrance sign along East Mt. Vernon Road.	1.00	\$129.00	\$0.00	No Tax	\$129.00

Subtotal \$2,852.00

**Grand Total (\$)** \$2,852.00

**Accepted payment methods**

Credit Card, Check, Cash

**Message**

Thank you the trust, opportunity, and having us out for a quote! Any and all questions, concerns, or adjustments can be directed to Elijah at 606-305-2941.

**Terms**

By signing a contract you are signing a legally binding contract for work to be performed.

This estimate is an approximation and is not guaranteed. Actual cost may change once all project elements are finalized or negotiated. Prior to any changes of cost, the client will be notified.

Services. Upon acceptance, we will perform the services described in this estimate. Any additional services requested by you and not included in this estimate will incur additional charges.

Schedule. The services will be completed and will be made in accordance with the schedule agreed upon.

Changes. Changes in the specifications, quantities, schedule or other aspects of the services that are requested or approved by you do not become binding unless accepted in writing. Any such changes may result in additional or increased charges, and you agree to pay such increased charges.

Taxes. You will be responsible for payment of all applicable federal, state and local taxes.

Payment Terms. All invoices for services covered by the estimate are payable upon completion of work or date stated on the invoice.

Late Charges; Interest. Any invoices not paid by you on the date of completion may bear interest after the due date until the invoice is paid.

We abide to all of the state stated on this estimate - Service Terms and Conditions.

If applicable, client agrees to authorize us on their property for the purposes of performing the services stated on this estimate. Client understands that although we try our best to provide you with an accurate timeframe, there is no set timeframe for the completion of services and several visits to the property may be required. The time stated on your appointment is just an arrival window, we will be sure to contact you when we are on our way. We also have permission to visit the property with little or no notice to assess service needs prior to the date of service, as well as to check completion after services have been rendered.

Client agrees to allow us to utilize any photos, descriptions, reviews, quotes, texts or videos of the property for marketing purposes.

By inquiring about our services or doing business with us, you are giving your consent to receive notifications and messages (e-mail or text) regarding our promotions or services.

Again, we appreciate you agreeing to these terms and conditions as we only set them in place to ensure everyone's safety and satisfaction. If you have any questions regarding these Terms and Conditions, please reach out to us.

You can be confident, that our goal is to provide you with the highest quality of service! We look forward to working with you!



**Lake Cumberland District Health Department  
Local Support Determinations for FY 2024-2025  
Pulaski County Public Health Taxing District**

0 From 2023 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	4,340,213,615	4,340,213,615		
G - Tangible Personal	366,297,149		366,297,149	
H - PS Real Estate - Effective	110,891,393	110,891,393		
I - PS Tangible - Effective	194,410,186		194,410,186	
J - Distilled Spirits	0			
M - Motor Vehicles	668,285,991			668,285,991
N - Watercraft	49,252,469		49,252,469	
Aircraft	24,486,439		24,486,439	
Watercraft (Non-Commercial)	7,077,954		7,077,954	
Inventory in Transit	48,842,226		48,842,226	
<b>Total</b>	5,809,757,422	4,451,105,008	690,366,423	668,285,991
Tax Base (Total Divided by 100)	58,097,574	44,511,050	6,903,664	6,682,860
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>1,742,927</b>	<b>1,335,332</b>	<b>207,110</b>	<b>200,486</b>
Required Support @ .028	1,626,732	1,246,309	193,303	187,120
Tax Support for Land,Building & Equipment	116,195	89,022	13,807	13,366
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,268,565			
Tangible Personal Property Projections	196,754			
Motor Vehicle Projections	190,462			
<b>Total</b>	1,655,781			

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2024-2025  
Pulaski County Public Health Taxing District**

0 From 2023 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>
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M - Motor Vehicles	668,285,991			668,285,991
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Aircraft	24,486,439		24,486,439	
Watercraft (Non-Commercial)	7,077,954		7,077,954	
Inventory in Transit	48,842,226		48,842,226	
<b>Total</b>	<b>5,809,757,422</b>	<b>4,451,105,008</b>	<b>690,366,423</b>	<b>668,285,991</b>
Tax Base (Total Divided by 100)	58,097,574	44,511,050	6,903,664	6,682,860
Tax Rate		\$ 0.0310	\$ 0.0310	\$ 0.0310
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>1,801,025</b>	<b>1,379,843</b>	<b>214,014</b>	<b>207,169</b>
Required Support @ .028	1,626,732	1,246,309	193,303	187,120
Tax Support for Land, Building & Equipment	174,293	133,533	20,711	20,049
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,310,850			
Tangible Personal Property Projections	203,313			
Motor Vehicle Projections	196,810			
<b>Total</b>	<b>1,710,974</b>			

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2024-2025  
Pulaski County Public Health Taxing District**

0 From 2023 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	4,340,213,615	4,340,213,615		
G - Tangible Personal	366,297,149		366,297,149	
H - PS Real Estate - Effective	110,891,393	110,891,393		
I - PS Tangible - Effective	194,410,186		194,410,186	
J - Distilled Spirits	0			
M - Motor Vehicles	668,285,991			668,285,991
N - Watercraft	49,252,469		49,252,469	
Aircraft	24,486,439		24,486,439	
Watercraft (Non-Commercial)	7,077,954		7,077,954	
Inventory in Transit	48,842,226		48,842,226	
<b>Total</b>	<b>5,809,757,422</b>	<b>4,451,105,008</b>	<b>690,366,423</b>	<b>668,285,991</b>
Tax Base (Total Divided by 100)	58,097,574	44,511,050	6,903,664	6,682,860
Tax Rate		\$ 0.0320	\$ 0.0320	\$ 0.0320
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>1,859,122</b>	<b>1,424,354</b>	<b>220,917</b>	<b>213,852</b>
Required Support @ .028	1,626,732	1,246,309	193,303	187,120
Tax Support for Land, Building & Equipment	232,390	178,044	27,615	26,731
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,353,136			
Tangible Personal Property Projections	209,871			
Motor Vehicle Projections	203,159			
<b>Total</b>	<b>1,766,166</b>			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS


A 2022 Assessment of Adjusted Property At Full Rates			4,665,623,909
Net Change in	2023	341,411,207	
B 2023 Homestead Exemptions	2022	285,731,139	55,680,068
C 2022 Adjusted Tax Base			4,609,943,841
D 2023 Net Assessment Growth			401,868,502
E 2023 Total Valuation of Adjusted Property at Full Rates			5,011,812,343
	Property Subject to Taxation 2022	Net Assessment Growth	Property Subject to Taxation 2023
F Real Estate	\$4,054,010,089	341,883,594	\$4,340,213,615
G Tangible Personalty	324,478,008	41,819,141	366,297,149
H P.S. Co-Real Estate-Effective	104,420,239	6,471,154	110,891,393 *
P.S. Co.-Real Estate-100%	104,420,239	6,471,154	110,891,393 *
I P.S. Co.-Tang.-Effective	182,715,573	11,694,613	194,410,186 *
P.S. Co.-Tang.-100%	219,243,820	7,166,882	226,410,702 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	569,242,118		668,285,991
N Watercraft	45,520,572		49,252,469
Net New Property: PVA Real Estate			77,258,231
P. S. Co. Real Estate-Effective			6,471,154 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			178,576
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)			24,486,439
Watercraft( Non-Commercial)			7,077,954
Inventory in transit			48,842,226
2022 R. E. Exonerations & Refunds			12,146,335
2022 Tangible Exonerations & Refunds			70,277

\* 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 PULASKI County as made by the Office of Property Valuation for 2023, 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

7/26/23



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	2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47		100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 234,458.28	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ 13,040.50	\$ 222,359.74	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 241,960.92	8%	100%	0%				
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 217,802.07	-11%	92%	8%				
		2023	\$ 280,143.34	\$ 260,254.69	\$ 19,888.65	\$ 237,690.72	8%	100%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50	97%
		μ	\$ 238,093.87	\$ 237,126.23	\$ 967.64	\$ 233,070.11							
Casey	\$0.035	2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90		100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	14%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38	10%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 928,127.08	13%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 625,609.65	-48%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 310,535.13	-101%	50%	50%				
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 385,513.24	19%	100%	0%				
		2023	\$ 281,925.16	\$ 226,948.11	\$ 54,977.05	\$ 440,490.29	12%	100%	0%	4,579	\$ 984,485.00	\$ 98,448.50	447%
		μ	\$ 285,880.88	\$ 291,592.08	\$ (5,711.20)	\$ 601,920.37							
Clinton	\$0.035	2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36		100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	8%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37	-1%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 289,462.01	4%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 302,206.54	4%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 329,523.95	8%	100%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 369,621.41	11%	100%	0%				
		2023	\$ 192,716.93	\$ 171,859.40	\$ 20,857.53	\$ 390,478.94	5%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	339%
		μ	\$ 179,532.11	\$ 159,601.15	\$ 19,930.96	\$ 303,312.17							
Cumberland	\$0.035	2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52		100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	2%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	-15%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95	-5%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,308.59	12%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,609.06	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,060.32	15%	100%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 183,303.96	12%	100%	0%				
		2023	\$ 163,779.22	\$ 133,966.53	\$ 29,812.69	\$ 213,116.65	14%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	154%
		μ	\$ 134,252.14	\$ 123,939.99	\$ 10,312.14	\$ 151,117.27							
Green	\$0.034	2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51		100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	12%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95	6%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 234,496.76	9%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 206,837.11	-13%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 240,037.38	14%	100%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 261,655.87	8%	100%	0%				
		2023	\$ 193,735.49	\$ 192,979.54	\$ 755.95	\$ 262,411.82	0%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	182%
		μ	\$ 165,742.21	\$ 152,938.59	\$ 12,803.62	\$ 219,514.76							

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	\$.0040	2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27		100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 493,518.46	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 526,633.70	6%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 547,676.98	4%	100%	0%				
		2022	\$ 244,150.68	\$ 192,261.05	\$ 51,889.63	\$ 599,566.61	9%	100%	0%				
		2023	\$ 254,205.14	\$ 223,531.89	\$ 30,673.25	\$ 630,239.86	5%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	204%
		μ		\$ 218,423.53	\$ 187,571.49	\$ 30,852.04	\$ 501,197.58						
Pulaski	\$.0030	2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26		100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 725,992.89	-5%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 721,718.74	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 786,405.13	8%	100%	0%				
		2022	\$ 1,498,347.68	\$ 1,375,812.62	\$ 122,535.06	\$ 908,940.19	13%	100%	0%				
		2023	\$ 1,604,328.07	\$ 1,486,808.99	\$ 117,519.08	\$ 1,026,459.27	11%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	214%
		μ		\$ 1,327,805.64	\$ 1,276,842.06	\$ 50,963.58	\$ 765,187.94						
Russell	\$.0045	2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43		98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 433,057.79	7%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 449,219.04	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 491,019.43	9%	100%	0%				
		2022	\$ 582,066.30	\$ 536,018.47	\$ 46,047.83	\$ 537,067.26	9%	100%	0%				
		2023	\$ 623,505.81	\$ 573,870.08	\$ 49,635.73	\$ 586,702.99	8%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	169%
		μ		\$ 525,957.73	\$ 505,537.57	\$ 20,420.16	\$ 453,122.39						
Taylor	\$.00325	2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86		87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 419,240.19	14%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 427,927.28	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 503,690.04	15%	100%	0%				
		2022	\$ 574,632.57	\$ 474,951.27	\$ 99,681.30	\$ 603,371.34	17%	100%	0%				
		2023	\$ 583,292.51	\$ 517,236.47	\$ 66,056.04	\$ 669,427.38	10%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	253%
		μ		\$ 510,036.19	\$ 473,511.36	\$ 36,524.83	\$ 431,963.81						
Wayne	.035 Real Personal .03 Motor	2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37		92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 120,530.64	10%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 145,665.71	17%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 196,981.95	26%	100%	0%				
		2022	\$ 336,652.00	\$ 296,895.17	\$ 39,756.83	\$ 236,738.78	17%	100%	0%				
		2023	\$ 357,265.35	\$ 325,819.24	\$ 31,446.11	\$ 268,184.89	12%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	110%
		μ		\$ 296,455.72	\$ 280,252.41	\$ 16,203.31	\$ 152,840.04						