

ADAIR COUNTY BOARD OF HEALTH AGENDA

February 17, 2022 at 12:00 pm est

Welcome and Call to Order-Shantila Rexroat

Approval of 02/04/2021 and 06/02/2021 Board Minutes

Health Education Updates

Diabetes Report

Old Business

New Business

Presentation of the 2021 Financials

Presentation of the 2021 Audit

Setting of Local Tax Rate

Presentation of the 2022-23 Budget

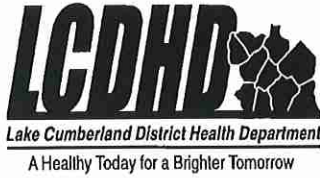
Term Expirations of Board Members

Election of Chairperson and Officers

Board Members to Serve on the District Board

Executive Director's Report – Amy Tomlinson

Adjournment



Lake Cumberland District Health Department

ADAIR COUNTY HEALTH CENTER
801 Westlake Drive • Columbia, KY 42728
Phone (270) 384-2286 • Fax (270) 384-4800
www.lcdhd.org

Minutes – Adair Co. Board of Health Meeting

Thursday, February 4, 2021 – 12:00 Noon CT

Adair Co. Health Dept. Via Zoom Conference Call

Board Members Present: Judge/Exec. Gale Cowan, Debbie Cowan,
Billy Coffey, Lee Ann Jessee, Dr. James Bergin,
Matt Jackson, RPH, Dr. Catherine Feese,
Shantilla Rexroat DVM, Dr. Jacob Burton,
Dr. Janella Brown DMD

Board Members Absent: Dr. Gary Partin, Sheri Hutchison

Others Present: Shawn Crabtree, LCDHD Executive Director,
Ron Cimala, Kathie Keltner, Jelaine Harlow

The Board of Health meeting was called to order by Vice-Chairman Matt Jackson due to Shantilla Rexroat DVM being absent at the start of meeting, and then Mr. Jackson turned the meeting over to Mr. Crabtree due to Mr. Jackson traveling.

A quorum was present. Matt Jackson called for a motion to approve the minutes of the last meeting. Lee Ann Jessee seconded the motion to approve the minutes motion carried unanimously.

Mr. Crabtree presented his director's report. Mr. Crabtree reviewed the current fiscal year budget status.

Mr. Crabtree then gave the financial update, going over the opening and ending balances for the fiscal year that was given to members prior to meeting in the Board of Health packet.

Mr. Crabtree discussed the tax rate for FY 2021-2022. Mr. Crabtree presented the tax rate as is at .03 cents per \$100 of assessed value on all property both real and tangible. Members were made aware that a new law that can determine the tax rate was still in process and that if approved it could change the rate, but at this time the rate will remain the same unless the new law requires a change in the rate. Dr. Jacob Burton made motion to approve tax rate, or accept the compensating rate whichever applies. Debbie Cowan second the motion to approve tax rate the motion was carried unanimously.

Mr. Crabtree gave the floor to Jelaine Harlow with Health Education to discuss the work plan that is followed by the health education dept. and to discuss the profile for Adair County that was included in the packet for the meeting.

Next the budget was approved for FY2021-2022 which included improvements to the Landscaping, Replacing of flooring, Glass replacement, and removal of tree stumps.

Dr. Bergin made motion to approve budget, LeeAnn Jessee second the motion to approve the budget, motion was carried unanimously.

Mr. Crabtree reviewed the board members whose terms expire at the end of the calendar year. They are: Matt Jackson RPH, Billy Coffey, Dr. Janella Brown DMD, Dr. James Bergin, Dr. Catherine Feese, and Dr Gary Partin. All board members will have their terms renewed. Billy Coffey made motion to approve term renewals. Dr. Jacob Burton second motion to approve term renewals, motion was carried unanimously.

Board members serving on the District board are Judge Gale Cowan, Matt Jackson, and Shantila Rexroat, and were nominated to continue to serve on the board. Billy Coffey made motion to approve members. Dr. Jacob Burton second the motion to approve members, motion was carried unanimously.

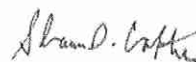
With all business conducted, Shantilla Rexroat DVM declared the meeting adjourned. Billy Coffey made motion to adjourn meeting, Matt Jackson RPH second motion to adjourn meeting, motion carried unanimously.

Signed,



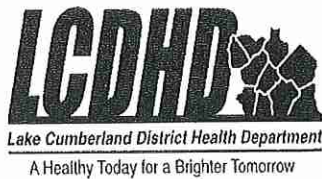
Chairman/Vice Chairman

Signed,



Digitally signed by
Shawn D. Crabtree
Date: 2021-03-24
13:44:06

Secretary



Lake Cumberland District Health Department

ADAIR COUNTY HEALTH CENTER
801 Westlake Drive • Columbia, KY 42728
Phone (270) 384-2286 • Fax (270) 384-4800
www.lcdhd.org

Minutes – Adair Co. Board of Health Special – Called Meeting Wednesday June 2, 2021 at 12:00 cst. Adair Co. Health Dept. Zoom Call

Board Members Present: Shantila Rexroat, Chairman; Gale Cowan, Judge/Exec; Matt Jackson; Debbie Cowan; Lee Ann Jessee; Dr. Jacob Burton, OD; Dr. Janella Brown, DMD

Board Members Absent: Dr. James Bergin, MD; Dr. Catherine Feese MD; Dr. Gary Partin, MD; Billy Coffey, Sheri Hutchison

Others Present: Shawn Crabtree, LCDHD Executive Director; Ron Cimala, Amy Tomlinson, Kathie Keltner

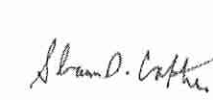
Chairman Shantila Rexroat called the meeting to order. A quorum was present. The special called meeting was scheduled to discuss the changing of vendor to paint the Adair County Health Dept. 1st floor and to approve to amend the 2021-2022 budget to move the approved amount to paint the Adair office to 2021-2022 year.

Dr. Rexroat called for a motion to allow the amended budget. Lee Ann Jessee made the motion to approve, and Dr. Jacob Burton second the motion, and motion carried unanimously. With no other business to be discussed, Chairman Shantila Rexroat declared the meeting adjourned.

SIGNED,


CHAIRMAN

SIGNED,


Digitally signed by
Shawn D. Crabtree
Date: 2021-06-07
13:07:18

SECRETARY

Population/Resources 2021

Population

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

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

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

Resources

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

10/26/2021

Data for 2021 Diabetes Education Program Plan

County Ranking Based on Health Outcomes	County	**Population	(1) % Prevalance of Type 2 Diabetes	**Race	(1) % Obesity	(1) % Physical Inactivity
51	Adair	18,656	14	W 94.8% B 2.1 % H 2.2 %	40	34
83	Casey	16,159	14	W 97% B 1.1 % H 2.9%	29	32
81	Clinton	10,218	12	W 97.1% B 0.6% H 2.9%	34	22
49	Cumberland	6,614	13	W 94.7% B 2.9% H 1.5%	34	22
59	Green	10,941	13	W 95.7 % B 2 % H 1.9%	36	27
106	McCreary	17,231	17	W 91.3% B 5.9% H 2.7%	38	33
68	Pulaski	64,979	15	W 96.3% B 1.2% H 2.6%	39	34
84	Russell	17,923	15	W 96.7% B 0.9% H 4.0%	35	38
53	Taylor	25,769	10	W 91.6% B 5.3% H 2.5%	39	37
64	Wayne	20,333	17	W 95.6% B 2% H 3.7%	42	37

1 Data from <http://www.countyhealthrankings.org/app/kentucky/2021/rankings> accessed 10/26/2021

2 Data from <http://stateofobesity.org/rates/> 2021 data accessed 10/26/2021

** Data from <https://www.census.gov/quickfacts-> accessed 10/26/2021

Note – Green indicates improvement. Red indicates area worsened. Black indicates stayed the same. Clearly COVID has had a negative impact on our rates of physical activity and obesity this past year in many of our counties.

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

Cash on Hand at the beginning of the year:		\$222,359.74
Receipts:		
Real Property Taxes	176,747.53	
Tangible Property Taxes	23,709.09	
Motor Vehicle Taxes	40,633.07	
Delinquent Taxes	3,868.17	
Other Taxes	3,279.38	
Interest Income	2,266.70	
Total Receipts	250,503.94	
Total Cash Available for the year:		\$472,863.68
Expenditures:		
Maintenance & Repair	1,125.00	
District Management	225,755.00	
Materials	356.56	
Supplies	9.28	
Dues & Subscriptions	785.00	
Furniture and Fixtures	1,429.94	
Equipment	1,441.98	
Total Expenditures	230,902.76	
Cash on Hand at the end of the year:		\$241,960.92
Balance per First & Farmers National Bank Account Statement		\$ 241,960.92
Difference		\$0.00

Adair 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	241,960.92
Total 1100 · Cash in Bank	<u>241,960.92</u>
Total Checking/Savings	<u>241,960.92</u>
Total Current Assets	<u>241,960.92</u>
TOTAL ASSETS	<u>241,960.92</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	257,055.12
3900 · Retained Earnings	-34,695.38
Net Income	19,601.18
Total Equity	<u>241,960.92</u>
TOTAL LIABILITIES & EQUITY	<u>241,960.92</u>

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

12:24 PM
 08/13/21
 Cash Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	176,747.53	174,339.04	2,408.49	101.4%
4120 · Tangible Personal Property	23,709.09	23,582.99	126.10	100.5%
4130 · Motor Vehicles	40,633.07	31,864.10	8,768.97	127.5%
4140 · Delinquent Taxes	3,868.17	2,982.44	885.73	129.7%
4150 · Other Taxes	3,279.38	3,200.00	79.38	102.5%
Total 4100 · Taxes (All Categories)	248,237.24	235,968.57	12,268.67	105.2%
4900 · Interest Earned	2,266.70	1,104.69	1,104.69	195.1%
Total Income	250,503.94	237,130.58	13,373.36	105.6%
Expense				
7100 · Operations				
7105 · Contracted Services		300.00	-300.00	0.0%
7110 · Advertising and Printing	0.00	0.00	0.00	0.0%
7120 · Professional Services	0.00	0.00	0.00	0.0%
7130 · Maintenance and Repairs	1,125.00	28,000.00	-26,875.00	4.0%
7170 · Lake Cumberland District	225,755.00	225,755.00	0.00	100.0%
Total 7105 · Contracted Services	226,880.00	254,055.00	-27,175.00	89.3%
7180 · Materials and Supplies				
7185 · Materials	356.56			
7190 · Supplies	9.28			
Total 7180 · Materials and Supplies	365.84			
Total 7100 · Operations	227,245.84	254,055.00	-26,809.16	89.4%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
Total 7200 · Administration	785.00	1,500.00	-715.00	52.3%
7300 · Capital Outlay				
7340 · Building Improvement	0.00	0.00	0.00	0.0%
7350 · Furniture and Fixtures	1,429.94	4,750.00	-3,320.06	30.1%
7360 · Equipment	1,441.98	15,600.00	-14,158.02	9.2%
Total 7300 · Capital Outlay	2,871.92	20,350.00	-17,478.08	14.1%
Total Expense	230,902.76	275,905.00	-45,002.24	83.7%
Net Income	19,601.18	-38,774.42	58,375.60	-50.6%

**ADAIR COUNTY
PUBLIC HEALTH TAXING DISTRICT
Columbia, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2021**

CONTENTS

Independent Auditors' Report	1-2
Statement of Assets, Liabilities and Fund Balance - Regulatory Basis.....	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Regulatory Basis	4
Notes to Financial Statements	5-6
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 <i>Government Auditing Standards</i>	7-8



INDEPENDENT AUDITORS' REPORT

The Board of Health
Adair County Public Health Taxing District
Columbia, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Adair 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 Adair 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

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

ASSETS

Current assets	
Cash	<u>\$ 241,961</u>
Total assets	<u>\$ 241,961</u>

LIABILITIES AND FUND BALANCE

Fund balance	
Restricted	<u>\$ 241,961</u>
Total liabilities and fund balance	<u>\$ 241,961</u>

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

ADAIR 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	\$ 248,237
Interest earned	<u>2,267</u>
Total revenues	<u>250,504</u>
 Expenditures	
Transfers to the District Health Department	225,755
Operating	2,276
Capital outlay	<u>2,872</u>
Total cash expenditures	<u>230,903</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	19,601
FUND BALANCE - beginning of year	<u>222,360</u>
FUND BALANCE - END OF YEAR	<u>\$ 241,961</u>

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

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

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Adair 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 Adair County Sheriff, the Adair 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 13, 2020 the Adair County Board of Health passed a resolution recording the FY 2021 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 Adair County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2021.

ADAIR 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	\$ 241,961
FDIC insurance	<u>(241,961)</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 \$225,755 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021 for management fees. An additional \$5,148 was transferred to reimburse the District for expenses it paid on behalf of the Taxing District for paying operating expenses of the Taxing District.

5. COVID-19 PANDEMIC

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

**Adair County Public Health Taxing District
Fiscal Year 2022-23**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Account Balance as of December 31, 2021	\$315,812.74	\$0.00	\$315,812.74	\$315,812.74	
Projected Remaining 2021-22 Receipts					
Projected Tax Receipts	\$54,794.12	\$0.00	\$54,794.12		
Projected Interest Earned	\$1,184.30	\$0.00	\$1,184.30		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2022 Receipts	\$55,978.42	\$0.00	\$55,978.42	\$55,978.42	
Total Funds Available	\$371,791.16	\$0.00	\$371,791.16	\$371,791.16	
Projected Remaining 2021-22 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$116,077.50	\$0.00	\$116,077.50		
Advertising & Printing	\$287.85	\$0.00	\$287.85		
Professional Services (Audit)	\$1,500.00	\$0.00	\$1,500.00		
Maintenance & Repair	\$22,526.29	\$0.00	\$22,526.29		
Dues & Subscriptions (KPHA & KALBOH)	\$1,215.00	\$0.00	\$1,215.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Building Projects	\$31,700.00				
Furniture & Fixtures	\$2,750.00	\$0.00	\$2,750.00		
Equipment	\$14,663.01	\$0.00	\$14,663.01		
Total Estimated Remaining 2022 Expenditures	\$191,219.65	\$0.00	\$191,219.65	\$191,219.65	
Estimated 2022-23 Opening Balance	\$180,571.51	\$0.00	\$180,571.51	\$180,571.51	

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

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.0333 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.036 per \$100 of Assessed Property Value
Estimated opening Balance	\$180,571.51	\$0.00	\$180,571.51	\$180,571.51	\$180,571.51
Budgeted Receipts (All Sources):					
Real Property Taxes	\$187,932.25		\$187,932.25	\$208,604.79	\$225,518.69
Tangible Personal Property Taxes	\$25,719.77		\$25,719.77	\$28,548.95	\$30,863.73
Motor Vehicle Taxes	\$33,921.90		\$33,921.90	\$37,653.31	\$40,706.28
Delinquent Tax Collections	\$2,449.06		\$2,449.06	\$2,449.06	\$2,449.06
Other Taxes - Telecommunications	\$3,316.46		\$3,316.46	\$3,316.46	\$3,316.46
Interest Income	\$1,139.47	\$0.00	\$1,139.47	\$1,343.72	\$1,510.84
Total Budgeted Receipts	\$254,478.91	\$0.00	\$254,478.91	\$281,916.29	\$304,365.05
Total Funds Available	\$435,050.42	\$0.00	\$435,050.42	\$462,487.80	\$484,936.56
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$243,231.00		\$243,231.00	\$243,231.00	\$243,231.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$1,000.00				
Landscape Maintenance (Fall & Spring)	\$2,000.00				
Miscellaneous Maintenance & Repair	\$14,000.00				
Total Building Maintenance & Repair	\$17,000.00		\$17,000.00	\$17,000.00	\$17,000.00
Furniture & Fixtures					
Seasonal Décor	\$250.00				
Miscellaneous Furniture & Fixtures	\$2,500.00				
Total Furniture & Fixtures	\$2,750.00		\$2,750.00	\$2,750.00	\$2,750.00
Equipment					
Miscellaneous Computers and Related Equipment	\$9,200.00				
Ice Maker for Conference Room	\$1,400.00				
Kitchen Supplies	\$600.00				
Generator Maintenance	\$500.00				
Miscellaneous Equipment	\$5,000.00				
Total Equipment	\$16,700.00		\$16,700.00	\$16,700.00	\$16,700.00
Professional Services (Next Audit of Taxing District Funds due FY 2025)	\$0.00		\$0.00	\$0.00	\$0.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$300.00
Dues and Subscriptions (KALBOH, SPGE, & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$281,981.00	\$0.00	\$281,981.00	\$281,981.00	\$281,981.00
Balance Remaining	\$153,069.42	\$0.00	\$153,069.42	\$180,506.80	\$202,955.56
Net Surplus/Deficit Before Optional Expenses			(\$27,502.09)	(\$64.71)	\$22,384.05
Optional - Expenses for Building Projects:					
Painting of Walls and Trim on Bottom Floor			\$11,000.00	\$11,000.00	\$11,000.00
Total Budgeted Expenditures Including Optional Expenses			\$292,981.00	\$292,981.00	\$292,981.00
Balance Remaining Including Optional Expenses for Building Projects			\$142,069.42	\$169,506.80	\$191,955.56
Net Surplus/Deficit Including Optional Expenses			(\$38,502.09)	(\$11,064.71)	\$11,384.05

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax rate calculated per \$100 of property value. Interest is calculated at the current effective rate which is .75% for the money market account.



Estimate

Johnson's Painting

Residential & Commercial • Free Estimates
 181 Colony Drive • Columbia, Kentucky 42728
 270-250-4605, Larry • 270-250-4261, Ryan

CUSTOMER'S ORDER NO.		DEPARTMENT		DATE		
NAME Adair County Health Dept.						
ADDRESS Columbia, Ky						
CITY, STATE, ZIP Downs fairs						
SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MDSE. RET'D.	PAID OUT
QUANTITY	DESCRIPTION			PRICE	AMOUNT	
1						
2	painting of walls					
3	and trim					
4						
5	Labor			7,700. ⁰⁰		
6						
7	Materials			1,400. ⁰⁰		
8				<u>9,100.⁰⁰</u>		
9	Total				9,100. ⁰⁰	
10						
11						
12						
13						
14						
15						
RECEIVED BY						

KEEP THIS SLIP FOR REFERENCE

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

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	642,188,261	642,188,261		
G - Tangible Personal	39,136,366		39,136,366	
H - PS Real Estate - Effective	17,223,127	17,223,127		
I - PS Tangible - Effective	44,548,157		44,548,157	
J - Distilled Spirits	0		0	
M - Motor Vehicles	119,024,198			119,024,198
N - Watercraft	5,658,350		5,658,350	
Aircraft	276,500		276,500	
Watercraft (Non-Commercial)	369,847		369,847	
Inventory in Transit	255,598		255,598	
Total	868,680,404	659,411,388	90,244,818	119,024,198
Tax Base (Total Divided by 100)	8,686,804	6,594,114	902,448	1,190,242
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	260,604	197,823	27,073	35,707
Required Support @ .028	243,231	184,635	25,269	33,327
Tax Support for Land, Building & Equipment	17,374	13,188	1,805	2,380
Tax Projections @ 95% Collection Rate				
Real Property Projections	187,932			
Tangible Personal Property Projections	25,720			
Motor Vehicle Projections	33,922			
Total	247,574			

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

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	642,188,261	642,188,261		
G - Tangible Personal	39,136,366		39,136,366	
H - PS Real Estate - Effective	17,223,127	17,223,127		
I - PS Tangible - Effective	44,548,157		44,548,157	
J - Distilled Spirits	0		0	
M - Motor Vehicles	119,024,198			119,024,198
N - Watercraft	5,658,350		5,658,350	
Aircraft	276,500		276,500	
Watercraft (Non-Commercial)	369,847		369,847	
Inventory in Transit	255,598		255,598	
Total	868,680,404	659,411,388	90,244,818	119,024,198
Tax Base (Total Divided by 100)	8,686,804	6,594,114	902,448	1,190,242
Tax Rate		\$ 0.0333	\$ 0.0333	\$ 0.0333
Total Projected Tax (Tax Base * Tax Rate)	289,271	219,584	30,052	39,635
Required Support @ .028	243,231	184,635	25,269	33,327
Tax Support for Land, Building & Equipment	46,040	34,949	4,783	6,308
Tax Projections @ 95% Collection Rate				
Real Property Projections	208,605			
Tangible Personal Property Projections	28,549			
Motor Vehicle Projections	37,653			
Total	274,807			

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

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	642,188,261	642,188,261		
G - Tangible Personal	39,136,366		39,136,366	
H - PS Real Estate - Effective	17,223,127	17,223,127		
I - PS Tangible - Effective	44,548,157		44,548,157	
J - Distilled Spirits	0		0	
M - Motor Vehicles	119,024,198			119,024,198
N - Watercraft	5,658,350		5,658,350	
Aircraft	276,500		276,500	
Watercraft (Non-Commercial)	369,847		369,847	
Inventory in Transit	255,598		255,598	
Total	868,680,404	659,411,388	90,244,818	119,024,198
Tax Base (Total Divided by 100)	8,686,804	6,594,114	902,448	1,190,242
Tax Rate		\$ 0.0360	\$ 0.0360	\$ 0.0360
Total Projected Tax (Tax Base * Tax Rate)	312,725	237,388	32,488	42,849
Required Support @ .028	243,231	184,635	25,269	33,327
Tax Support for Land, Building & Equipment	69,494	52,753	7,220	9,522
Tax Projections @ 95% Collection Rate				
Real Property Projections	225,519			
Tangible Personal Property Projections	30,864			
Motor Vehicle Projections	40,706			
Total	297,089			

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			710,065,060
Net Change in	2021	92,236,700	
B 2021 Homestead Exemptions	2020	89,512,100	2,724,600
C 2020 Adjusted Tax Base			707,340,460
D 2021 Net Assessment Growth			35,755,451
E 2021 Total Valuation of Adjusted Property at Full Rates			743,095,911
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$612,035,750	32,877,111	\$642,188,261
G Tangible Personalty	38,189,920	946,446	39,136,366
H P.S. Co-Real Estate-Effective	17,069,095	154,032	17,223,127 *
P.S. Co.-Real Estate-100%	17,069,095	154,032	17,223,127 *
I P.S. Co.-Tang.-Effective	42,770,296	1,777,861	44,548,157 *
P.S. Co.-Tang.-100%	47,214,262	2,010,793	49,225,055 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	113,625,012		119,024,198
N Watercraft	4,573,753		5,658,350
Net New Property:	PVA Real Estate		9,749,900
	P. S. Co. Real Estate-Effective		154,032 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			-
The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.			
Aircraft(Recreational & Non-Commercial)			276,500
Watercraft(Non-Commercial)			369,847
Inventory in transit			255,598
2020 R. E. Exonerations & Refunds			1,935,100
2020 Tangible Exonerations & Refunds			190,816 +

* 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 ADAIR 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

7-7-2021



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	98%	2%	0%					
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 232,572.88	100%	1%	0%					
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 245,613.38	100%	5%	0%					
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 246,987.98	100%	1%	0%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 234,625.55	95%	-5%	5%	2%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ 13,040.50	\$ 230,495.96	98%	-2%	2%	0%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 238,049.19	100%	3%	0%	5%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 225,950.65	95%	-5%	0%	0%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 245,551.83	8%	8%	0%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50	101%
		μ		\$ 225,801.39	\$ 224,424.18	\$ 1,377.21	\$ 236,601.50							
Casey	\$0.037	2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 338,763.13	100%	0%	0%					
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 409,324.46	100%	17%	0%					
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 470,603.27	100%	13%	0%					
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 561,203.43	100%	16%	0%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 644,092.96	100%	13%	0%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 720,841.75	100%	11%	0%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 845,560.45	100%	15%	0%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 543,043.02	-56%	49%	51%	0%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 227,968.50	-138%	50%	50%	0%	5,500	\$ 1,182,500.00	\$ 118,250.00	193%
		μ		\$ 278,315.82	\$ 281,452.26	\$ (3,136.44)	\$ 529,044.55							
Clinton	\$0.035	2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 161,810.33	100%	0%	0%					
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 189,564.83	100%	15%	0%					
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 212,605.87	100%	11%	0%					
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 233,430.33	100%	9%	0%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 259,963.65	100%	10%	0%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 256,374.88	98%	-1%	2%	0%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 267,926.52	100%	4%	0%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 280,671.05	100%	5%	0%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 307,988.46	100%	9%	0%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	268%
		μ		\$ 173,014.61	\$ 154,379.77	\$ 18,634.85	\$ 241,148.44							
Cumberland	\$0.035	2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,354.00	100%	0%	0%					
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,430.37	100%	18%	0%					
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 141,052.52	100%	15%	0%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,524.48	100%	2%	0%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,298.91	87%	-15%	13%	0%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,272.95	95%	-5%	5%	0%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,431.59	100%	12%	0%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,732.06	100%	2%	0%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,183.32	100%	15%	0%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	116%
		μ		\$ 125,562.58	\$ 118,595.21	\$ 6,967.37	\$ 131,475.58							
Green	\$0.034	2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 128,866.87	100%	0%	0%					
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 138,800.25	100%	7%	0%					
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 158,400.48	100%	12%	0%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 180,637.37	100%	12%	0%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 192,135.00	100%	6%	0%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 205,504.92	100%	7%	0%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 226,117.73	100%	9%	0%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 198,458.08	85%	-14%	15%	0%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 231,658.35	100%	14%	0%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	160%
		μ		\$ 156,084.25	\$ 143,731.97	\$ 12,352.28	\$ 184,508.78							

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft.	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need	
McCreary	\$0.040	2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 370,220.68	100%	0%	0%					
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 347,688.27	100%	8%	0%					
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 393,104.05	100%	12%	0%					
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 399,392.84	100%	2%	0%					
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 439,837.08	100%	9%	0%					
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 461,275.78	100%	5%	0%					
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 488,635.24	100%	6%	0%					
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 521,750.48	100%	6%	0%					
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 542,793.76	100%	4%	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%	0%					
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 553,631.45	100%	5%	0%					
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 594,338.70	100%	7%	0%					
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 618,771.79	100%	4%	0%					
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 696,172.86	100%	11%	0%					
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 751,319.61	100%	7%	0%					
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 711,837.33	97%	-6%	3%					
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 707,563.18	100%	-1%	0%					
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 772,249.57	100%	8%	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%	4%	1%					
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 410,313.64	100%	4%	0%					
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 403,005.50	98%	-2%	2%					
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 394,887.54	98%	-2%	0%					
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 404,111.38	100%	2%	0%					
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 408,598.90	100%	1%	0%					
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 440,449.86	100%	7%	0%					
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 456,611.11	100%	4%	0%					
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 498,411.50	100%	8%	0%		16,125	\$ 3,456,875.00	\$ 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%	-5%	0%					
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 325,277.66	97%	-3%	3%					
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 240,668.63	87%	-35%	13%					
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 296,833.90	100%	19%	0%					
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 320,769.01	100%	7%	0%					
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 344,041.56	100%	7%	0%					
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 403,813.96	100%	15%	0%					
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 412,501.05	100%	2%	0%					
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 488,263.81	100%	16%	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%	3%					
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 129,194.09	100%	3%	0%					
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 107,449.38	92%	-20%	8%					
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 106,093.04	99%	-1%	1%					
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 105,997.24	100%	0%	0%					
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 115,274.76	100%	8%	0%					
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 127,369.65	100%	9%	0%					
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 152,504.72	100%	16%	0%					
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 203,820.96	100%	25%	0%		11,332	\$ 2,436,380.00	\$ 243,638.00	84%
		μ	\$ 275,871.47	\$ 267,911.68	\$ 7,959.79	\$ 130,338.63								