



Lake Cumberland District Health Department  
A Healthy Today for a Brighter Tomorrow

# Lake Cumberland District Health Department

CLINTON COUNTY HEALTH CENTER  
131 Foothills Avenue • Albany, KY 42602  
[www.lcdhd.org](http://www.lcdhd.org)

Annual Local Board of Health Meeting Monday February 12, 2018

1. Chairman: Call the meeting to order
2. Approval of Minutes
3. Old Business
4. New Business
6. Health Education Report
7. Harm Reduction/Syringe Exchange
8. Set Tax Rate
9. Auditors Report
10. Approval of Budget
11. Local Board members whose terms expire 12/31/2018  
Dr. Charles Dailey, DVM--James A. Staton—Judy Brown—  
Heather Brown-Conner, OD—Lala Haddix
12. Election of officers
13. Election of officers to serve on District Board
14. Directors Comments
15. Adjourn



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Clinton County Local Board of Health Meeting Monday February 27, 2017 6:00 pm  
cst.

## Members Present:

Dr. William C. Powell, MD  
Carol Denney, APRN  
Dr. Heather Brown Conner, OD  
Dr. Charles Dailey, DVM  
Dr. Susan Cash, DVM  
Richard Armstrong, County Judge Exec.  
Judith Brown, RN  
James Staton, Engineer  
Fran Hay  
Lala Haddix

## Members Absent:

Dr. Tracy Cross, MD  
Kent Shearer, Pharmacist

## Others Present:

Shawn Crabtree, Director  
Leah Jasper, Financial Director  
Tracy Aaron, Health Education  
Christy N. Guffey (EPHECT)  
Gary Guffey, Clinton News  
Gail Fryman, Office Manager

The meeting was called to order by Board Chairman Dr. William C. Powell. He asked for motion to approve minutes from last meeting. Motion to approve minutes was made by Judge Armstrong and seconded by James Staton. All voted yea.

Old Business: Mr. Crabtree informed the board that all items approved for last meeting have been purchased except computers and printers which will be purchased as needed. Electronic medical records are coming in the near future so money budgeted may not be used until that time. We also have some landscaping to do before the fiscal year ends in June. At the last board meeting we discussed researching mini grants for the community. We have a proposal for the board to consider tonight.

New Business: Christy Nuetzman Guffey from Clinton County Extension office and Clinton County (EPHECT) Health Coalition addressed the Board about the proposal they submitted to begin the development of an extended walking trail to connect the Clinton County Middle School, park, library and wellness center. In addition funds will be used to develop baseball and softball fields as well as infrastructures which can be used by both community and school teams. The overall goal is to increase the number of places for families to be physically active.

Setting Tax Rate: The board discussed the current tax rate of 0.035 cents per 100.00 of assessed property value. Motion was made by Judge Armstrong to leave the tax rate at 0.035 cents per 100.00 of assessed property value. Motion was seconded by James Staton. All voted yea.

Approval of Budget: Mr. Crabtree presented the board with the budget and explained in detail. He explained to the members that you don't want to have an excessive amount in your local taxing district reserve unless you are doing a building project, remodeling or maintenance. The board at this time has a surplus in the local taxing account. He explained by Local Health Boards funding mini grants to promote physical activity it is a way to give back and make a more active healthy community. Motion was made by Judge Armstrong to approve the budget as presented including the mini grant proposal submitted by Clinton County (EPHECT). Motion was seconded by James Staton. All voted yea.

Health Education Report: Tracy Aaron informed the board that Clinton County had a new Health Educator , Shannon Beaty, she is based in Wayne but will also serve Clinton and Cumberland Counties. Dr. Powell said he would like to see the side of the road on Highway 127 paved for runners and bikers from Highway 90 to 111 at the Tennessee line. This would give more opportunity to have marathons in the county. The local Foothills Festival 5K run has around 200 participants. Tracy said she would get the board some information about walkable communities.

Harm Reduction/Syringe Exchange: Tracy Aaron did a presentation on Syringe Exchange and the need to reduce HIV and Hepatitis C. Kentucky is number one in Hepatitis C cases in the United States. The highest rate is among ages 12-29 in

rural areas of Kentucky. Kentucky has the third highest rate of drug overdose deaths in the United States. The cost to treat Hepatitis C is 85,000 and HIV 380,000. Judge Armstrong asked why the rates are so high in Kentucky. Mr. Crabtree said because of the use of the heroin drug. Judge Armstrong asked if the areas that have Harm Reduction and Syringe Exchange have seen a decrease in the spread of Hepatitis C and HIV. The answer is yes the rates have decreased. After much discussion the board asked what had to take place before a syringe exchange program can be approved. It has to be approved by the Local Board of Health, Fiscal Court and City Council. Mr. Crabtree asks if the Syringe Exchange program was something that the Local Board wants to pursue. Dr. Powell stated drug users are going to do drugs and its better for them to have clean needles to use instead of dirty ones therefore spreading diseases. Dr. Powell also agreed to go to the Fiscal Court meeting to help present the Syringe Exchange program. Motion made for Syringe Exchange program by Carol Denney. Motion seconded by James Staton. All voted yea.

Expiration of board member's terms: The board discussed the members whose terms will expire at the end of the year. Fran Hay, Fiscal Court representative, ask to be replaced due to family illness. Dr. William Powell, MD, Dr. Susan Cash, DMD and Carol Denney, APRN filled out paperwork to serve another term. Judge Armstrong said he would appoint a replacement for Fran Hay. The board also discussed seeking new members due to members not attending meetings. All paper work will be submitted to the Director. This paperwork will be sent to Frankfort for final consideration.

Election of officers: Motion was made by Dr. Dailey to leave current officers in place. Shawn Crabtree Board Secretary, William C. Powell, MD Board Chairman, Carol Denney Vice Chair and James Staton, Treasurer. Motion was seconded by Judge Armstrong. All voted yea.

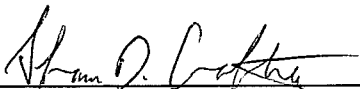
Election of members to serve on District Board of Health: Mr. Crabtree stated that the Judge automatically serves and local board needed to appoint one other member. Motion made by Dr. Dailey to re-nominate James Staton, who is

currently serving, to remain on District Board of Health. Motion was seconded by Judge Armstrong. All voted yea.

Directors Comments: Mr. Crabtree discussed the special call meeting by the state and KALBOH. Mr. Crabtree said he would send out information for the next meeting which will be broadcast on YouTube Live. All members can listen, response or ask questions. He ask for a designated person on the board to listen to the meeting and answer questions if need be. Judy Brown agreed to listen to the meeting and be a voice for the local board.

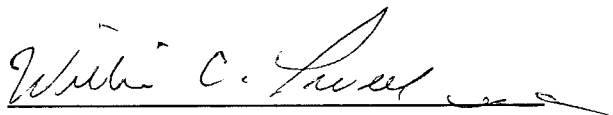
Motion made by Judge Armstrong to adjourn meeting. Motion seconded by Carol Denney. All voted yea.

Shawn Crabtree, Secretary



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Dr. William C. Powell, MD Chairman



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Clinton

Now

Tracy...coordinate with Dr. Powell regarding Fiscal Court and City Council presentations...8/8/17 I will be contacting Dr. Powell in September. (Working on it)

FY 17-18

Snow removal...500

Landscaping x2...650

Computers (x2 prn) 3,000

Laser Printer (1 prn) 700

Network switch (1 prn) 800

Battery Backup (2 prn) 700

Document Scanners (4 prn) 1,600

Server (1 prn) 1,500

Extend walking trail 500

Baseball field enhancements 19,300

December...get 3 estimates for flooring. (I need to do this. May put it off until next year).

Done

3 panic buttons 1,500

KALBOH and KPHA fees

Miscellaneous

Snow removal 700

No panic buttons

The County owns the land.

Has state road signs.

From 2.5 in 2011 to 3.5 cent tax rate.

No debt.

Tax = "may"

4,209 Sq Ft

The Clinton County Public Health Taxing District closed the 2014-15 year with a balance of \$234,141.36 which is a \$23,041.04 surplus, \$6,912.04 more of a surplus than budgeted. They closed with more of a surplus than budgeted because their expenditures were less than budgeted.

2/12

**Finance and Administration**

500 Bourne Avenue • Somerset, Kentucky 42501  
Phone: 606-678-4761 • Fax: 606-676-9671

August 8, 2017

Dear Clinton County Board of Health Member:

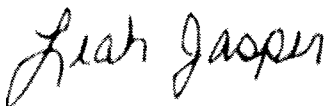
Please find enclosed the following Clinton County Taxing District documents for the 2016-17 fiscal year which ended June 30, 2017:

1. Financial Statement at the year's end
2. Profit & Loss Actual to Budget Comparison of revenue & expenditures at the year's end
3. Taxing District Balance Sheet at the year's end
4. Taxing District Checking Account Check Register

The Clinton County Public Health Taxing District closed the 2016-17 fiscal year with an account balance of \$281,499.14 which was a surplus of \$26,533.32, and \$15,123.92 better than the budgeted surplus of \$11,409.40. The taxing district closed with more reserves than budgeted primarily because their expenditures were less than budgeted.

If you have any questions or need additional information, please contact me.

Sincerely,



Leah Jasper  
Director of Administrative Services



**LCDHD County Health Centers**

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

Hearing or speech impaired callers: call the Kentucky Relay Service at (800) 648-6056.  
Give the communications assistant our phone number to contact us.

www.lcdhd.org

**Call (800) 928-4416**



Clinton County Public Health Taxing District  
Financial Statement  
For the Fiscal Year Ending June 30, 2017

**Cash on Hand at the beginning of the year:** **\$254,965.82**

Receipts:

Real Property Taxes	120,672.08
Tangible Property Taxes	20,847.65
Motor Vehicle Taxes	22,049.66
Delinquent Taxes	5,211.05
Other Taxes	1,275.80
Interest Income	2,037.07
<b>Total Receipts</b>	<b>172,093.31</b>

**Total Cash Available for the year:** **\$427,059.13**

Expenditures:

Advertising & Printing	500.00
Maintenance & Repair	705.30
District Management	138,738.00
Dues & Subscriptions	700.00
Miscellaneous	451.37
Furniture & Fixtures	844.91
Equipment	3,620.41
<b>Total Expenditures</b>	<b>145,559.99</b>

**Cash on Hand at the end of the year:** **\$281,499.14**

Balance per First & Farmer's National Bank Account Statement \$ 281,499.14

Difference \$0.00



# Clinton County

2017 Health Snapshot

Health Promotion  
and Policy Division

Population: 10,174

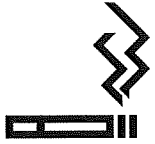
## Smoking

26%

SINCE 2014, SMOKING\* INCREASED  
FROM 21% TO 26%

26.5% of people in **Kentucky** smoke compared  
with 19% nationally

\* Percentage of adults



## Obesity

35%

SINCE 2014, OBESITY\* INCREASED  
FROM 32% TO 35%

33.2% of people in **Kentucky** are obese  
compared with 29.4% nationally

\* Percentage of adults



## Physical Inactivity

32%

SINCE 2014, PHYSICAL INACTIVITY\*  
DECREASED FROM 36% TO 32%

27.4% of people in **Kentucky** are physically  
inactive compared with 23.5% nationally

*Physical Inactivity - Percentage of adults aged 20 and over reporting  
no leisure-time physical activity.*

\* Percentage of adults



## Teen Births

61

TEEN BIRTHS RATES\* DECREASED  
FROM a rate of 63 TO 61

teen birth rate in **Kentucky** is 44

\* Number of births per 1,000 female population ages 15-19



Source: County Health Ranking 2017

Health is a state of complete physical, mental, and social well-being  
and not merely the absence of disease or infirmity.

World Health Organization

Shannon G Beaty, BS  
Health Educator 1 (Wayne, Clinton & Cumberland)  
Wayne Co Health Department  
39 Jim Hill Service Rd, Monticello KY 42633  
606-348-9349 Ex 8237

**CLINTON COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Albany, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2017**

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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
Clinton County Public Health Taxing District  
Albany, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the Clinton County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements as listed in the table of contents.

### *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; this includes 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 auditors' 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.

## **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 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, 2017, 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 arising from cash transactions of the Clinton County Public Health Taxing District, as of June 30, 2017, and the respective cash receipts and cash disbursements 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 12, 2017, 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 12, 2017

**CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE**  
**June 30, 2017**

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**ASSETS**

Current assets

Cash \$ 281,499

Total assets \$ 281,499

**LIABILITIES AND FUND BALANCE**

Fund balance

Temporarily restricted \$ 281,499

Total liabilities and fund balance \$ 281,499

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

**CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**STATEMENT OF CASH REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**for the year ended June 30, 2017**

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<b>Cash Revenues</b>	
Taxes collected	\$ 170,056
Interest earned	<u>2,037</u>
Total cash revenues	<u>172,093</u>
<b>Cash Expenditures</b>	
Transfers to the Health Department	138,738
Operating	1,205
Miscellaneous expense	1,151
Capital outlay	<u>4,466</u>
Total cash expenditures	<u>145,560</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	26,533
FUND BALANCE - beginning of year	<u>254,966</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 281,499</u>

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

**CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

The Clinton 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 temporarily restricted.

The Taxing District prepares its financial statements on a regulatory basis, which is 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 expenses incurred, but unpaid, are not recorded. Inventories are not recorded, but are expensed to the current period. Property, plant and equipment are not capitalized and related depreciation expense is not recorded; prepaid expenses and deferred revenues are not recorded.

The Taxing District receives funds from, based on remittances to, the Clinton County Sheriff, the Clinton 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 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 12, 2017, 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, 2017, have not been evaluated by the Taxing District.

**2. TAXING DISTRICT**

The Clinton County Public Health Taxing District was created and operates pursuant to KRS 212.750.

On February 29, 2016, the Clinton County Board of Health passed a resolution recording the 2016 Health tax rate at 3.5 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The Clinton County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2017.



**CLINTON COUNTY PUBLIC HEALTH TAXING DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2017**

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**3. CASH AND INVESTMENTS**

Under Kentucky Revised Statute 66.480, the Taxing District is allowed to invest in obligations of the U.S. and of its agencies, obligations backed by the full faith and credit of the U.S. or a U.S. government agency, obligations of any corporation of the U.S. government, certificates of deposit or other interest-bearing accounts issued by institutions insured by the Federal Deposit Insurance Corporation (FDIC) or similarly collateralized institutions, and bonds and securities of states, local governments, or related agencies in the U.S. rated in one of the three highest categories by a nationally recognized rating agency.

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.

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

The Taxing District's cash deposits at June 30, 2017 were not fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash	\$ 281,499
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>                  -</u>
Under Collateralized	<u>\$ 31,499</u>

**4. RELATED PARTIES**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$138,738 in public health taxes were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2017 for management fees. An additional \$6,822 was transferred to reimburse the District for expenses it paid on behalf of the Taxing District.



**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  
Clinton County Public Health Taxing District  
Albany, 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 Clinton County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report with an unmodified opinion on the regulatory basis thereon dated October 12, 2017.

**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 opinions 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 12, 2017

**Clinton County Public Health Taxing District  
Fiscal Year 2018-19**

Opening Balance Calculation				
	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2017	\$332,451.61	\$0.00	\$332,451.61	\$332,451.61
Projected Remaining 2017-18 Receipts				
Projected Tax Receipts	\$50,619.86	\$0.00	\$50,619.86	
Projected Interest Earned	\$872.74	\$0.00	\$872.74	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2018 Receipts	\$51,492.60	\$0.00	\$51,492.60	\$51,492.60
Total Funds Available	\$383,944.21	\$0.00	\$383,944.21	\$383,944.21
Projected Remaining 2017-18 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$69,910.00	\$0.00	\$69,910.00	
Special Board Approved Public Health Grants	\$19,800.00	\$0.00	\$19,800.00	
Advertising & Printing	\$600.00	\$0.00	\$600.00	
Professional Services (Audit)	\$1,250.00	\$0.00	\$1,250.00	
Maintenance & Repair	\$8,567.15	\$0.00	\$8,567.15	
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$2,500.00	\$0.00	\$2,500.00	
Equipment	\$12,060.00	\$0.00	\$12,060.00	
Total Estimated Remaining 2018 Expenditures	\$116,037.15	\$0.00	\$116,037.15	\$116,037.15
Estimated 2018-19 Opening Balance	\$267,907.06	\$0.00	\$267,907.06	\$267,907.06

**For Period Beginning July 1, 2018 and Ending June 30, 2019**

	Operating Fund	Capital Fund	Not Including Flooring or Local Grant Expenses	Including Flooring Expense but Excluding Local Grant Expense	Including Local Grant and Flooring Expense
			Proposed Budget @ Current Tax Rate of \$0.035 per \$100.00 of Assessed Property Value	Proposed Budget @ Current Tax Rate of \$0.035 per \$100.00 of Assessed Property Value	Proposed Budget @ Current Tax Rate of \$0.035 per \$100.00 of Assessed Property Value
<b>Estimated opening Balance</b>	\$267,907.06	\$0.00	\$267,907.06	\$267,907.06	\$267,907.06
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$127,602.74		\$127,602.74	\$127,602.74	\$127,602.74
Personal Property Taxes	\$21,414.95		\$21,414.95	\$21,414.95	\$21,414.95
Motor Vehicle Taxes	\$18,975.25		\$18,975.25	\$18,975.25	\$18,975.25
Delinquent Tax Collections	\$3,468.59		\$3,468.59	\$3,468.59	\$3,468.59
Other Taxes (Telecommunications)	\$1,275.60		\$1,275.60	\$1,275.60	\$1,275.60
Interest Income	\$1,909.78	\$0.00	\$1,909.78	\$1,485.34	\$1,415.34
<b>Total Budgeted Receipts</b>	\$174,646.91	\$0.00	\$174,646.91	\$174,222.47	\$174,152.47
<b>Total Funds Available</b>	\$442,553.97	\$0.00	\$442,553.97	\$442,129.53	\$442,059.53
<b>Budgeted Expenditures:</b>					
LCDHD Health Center Management Fee at 2.8 cents	\$141,468.00		\$141,468.00	\$141,468.00	\$141,468.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$500.00				
Replace Flooring (Budgeting a not-to-exceed amount based on first quote. Per 902 KAR 8:170, at least 3 total quotes are required for any project that exceeds \$10,000 but is less than \$40,000. Advertisement for at least 3 sealed bids required for any project \$40,000 or greater.)			\$0.00	\$30,317.50	\$30,317.50
Landscape Maintenance (Fall & Spring)	\$650.00				
Miscellaneous	\$7,500.00				
<b>Total Building Maintenance &amp; Repair</b>	\$8,650.00		\$8,650.00	\$38,967.50	\$38,967.50
Furniture & Fixtures					
Miscellaneous	\$5,000.00				
<b>Total Furniture &amp; Fixtures</b>	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00
Equipment					
Computers (2 if needed @ \$1200 ea.)	\$2,400.00				
Laser Printer (1 if needed @ \$600 ea.)	\$600.00				
Network Switch (1 if needed @ \$800 each)	\$800.00				
Battery Backup (1 if needed @ \$350 each)	\$350.00				
Document Scanners (1 if needed @ \$400 each)	\$400.00				
Server (1 if needed @ \$1500 each)	\$1,500.00				
Miscellaneous	\$5,000.00				
<b>Total Equipment</b>	\$11,050.00		\$11,050.00	\$11,050.00	\$11,050.00
Professional Services (Next Audit of Taxing District Funds due FY 2021)	\$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 & KPHA)	\$850.00		\$850.00	\$850.00	\$850.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
<b>Total Budgeted Expenditures</b>	\$167,818.00	\$0.00	\$167,818.00	\$198,135.50	\$198,135.50
<b>Balance Remaining</b>	\$274,735.97	\$0.00	\$274,735.97	\$243,994.03	\$243,924.03
Net Surplus/Deficit Before Grant Proposals	\$6,828.91		\$6,828.91	(\$23,913.03)	(\$23,983.03)
<b>Optional - Expenses for Local Mini Grants:</b>					
Local Public Health Grant Opportunity	\$10,000.00		\$0.00	\$0.00	\$10,000.00
Total Proposed Grant Options	\$10,000.00		\$0.00	\$0.00	\$10,000.00
<b>Total Budgeted Expenditures Including Optional Mini Grants</b>			\$167,818.00	\$198,135.50	\$208,135.50
<b>Balance Remaining Including Optional Expenses for Local Mini Grants</b>			\$274,735.97	\$243,994.03	\$233,924.03
Net Surplus/Deficit Including Grant Proposals			\$6,828.91	(\$23,913.03)	(\$33,983.03)

**Footnote:** All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the current effective rate which is .70% for money market.

we have a bid, so this is a not to exceed

if approved, need a committee

**Clinton County Public Health Taxing District  
Fiscal Year 2018-19**

Certificate of Deposit (CD) Rates Quoted 01.2018

	<b>12 month</b>	<b>25 months</b>	<b>25 months</b>	<b>36 Months</b>	<b>60 Months</b>	<b>60 Months</b>
<b>First &amp; Farmers</b>	<b>Any Amount over \$5000</b>	<b>\$5000 to \$100,000</b>	<b>\$100,000 or more</b>	<b>Any Amount over \$5000</b>	<b>\$5,000 to \$100,000</b>	<b>\$100,000 or more</b>
	0.50%	1.25%	1.50%	0.75%	1.75%	2.00%

	<b>15 months</b>	<b>30 months</b>	<b>60 months</b>
<b>Monticello Bank</b>	<b>Any Amount over \$5000</b>	<b>Any Amount over \$5000</b>	<b>Any Amount over \$5000</b>
	1.07%	1.45%	1.85%

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2018-2019  
Clinton County Public Health Taxing District**

0 From 2017 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	380,022,625	380,022,625		
G - Tangible Personal	22,594,558		22,594,558	
H - PS Real Estate - Effective	3,745,025	3,745,025		
I - PS Tangible - Effective	26,770,032		26,770,032	
J - Distilled Spirits	0			
M - Motor Vehicles	57,068,414			57,068,414
N - Watercraft	7,994,810		7,994,810	
Aircraft	20,000		20,000	
Watercraft (Non-Commercial)	7,026,461		7,026,461	
Inventory in Transit	0		0	
<b>Total</b>	<b>505,241,925</b>	<b>383,767,650</b>	<b>64,405,861</b>	<b>57,068,414</b>
Tax Base (Total Divided by 100)	5,052,419	3,837,677	644,059	570,684
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>176,835</b>	<b>134,319</b>	<b>22,542</b>	<b>19,974</b>
Required Support @ .028	141,468	107,455	18,034	15,979
Tax Support for Land, Building & Equipment	35,367	26,864	4,508	3,995
Tax Projections @ 95% Collection Rate				
Real Property Projections	127,603			
Tangible Personal Property Projections	21,415			
Motor Vehicle Projections	18,975			
<b>Total</b>	<b>167,993</b>			

**WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT**

**CLASS OF PROPERTY**

**REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS**

A 2016 Assessment of Adjusted Property At Full Rates			431,023,383
Net Change in	2017	47,547,500	
B 2017 Homestead Exemptions	2016	47,852,100	(304,600)
C 2016 Adjusted Tax Base			431,327,983
D 2017 Net Assessment Growth			1,804,276
E 2017 Total Valuation of Adjusted Property at Full Rates			433,132,239
	Property Subject to Taxation 2016	Net Assessment Growth	Property Subject to Taxation 2017
F Real Estate	5377,990,299	1,727,726	5380,022,625*
G Tangible Personalty	23,037,599	(443,041)	22,594,558
H P.S. Co-Real Estate-Effective	2,298,458	1,446,567	3,745,025*
P.S. Co.-Real Estate-100%	2,298,458	1,446,567	3,745,025*
I P.S. Co.-Tang.-Effective	27,697,007	(928,976)	26,770,032*
P.S. Co.-Tang.-100%	30,179,960	(817,682)	29,362,278*
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	52,935,438		57,088,414
N Watercraft	8,325,827		7,994,810
Net New Property:			557,475
PVA Real Estate			
P. S. Co. Real Estate-Effective			1,446,567*
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)	20,000
Watercraft( Non-Commercial)	7,026,461
Inventory in transit	-

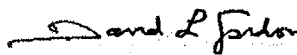
2016 R. E. Exonerations & Refunds	487,600
2016 Tangible Exonerations & Refunds	32,618

\* Estimated Assessment  
+ Increase Exonerations

I, David L. Gordon, 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 CLINTON County as made by the Office of Property Valuation for 2017, 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

7-25-2017



David L. Gordon, Executive Director  
Office of Property Valuation  
Finance and Administration Cabinet

# Upchurch Carpet

610 Tennessee Road  
Albany, KY 42602

Bus. (606) 387-6522  
Home (606) 387-5758

Hazel Upchurch

*Clenton County Health Dept*

INSTALLATION DATE: \_\_\_\_\_

CUSTOMER NAME: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ WORK PHONE: \_\_\_\_\_ HOME PHONE: \_\_\_\_\_

INSTALLATION ADDRESS (IF DIFFERENT): \_\_\_\_\_

DIRECTIONS TO HOME (IF NECESSARY): \_\_\_\_\_

AREA FOR INSTALLATION	SIZE OF CUTS	SQUARE YARDS	AMOUNT
<i>All 5050 plank</i>	<i>Napro 360</i>		<i>18,180.00</i>
<i>Tarkett pressure sensitive glue</i>	<i>5 pal 139</i>		<i>695.00</i>
<i>Labor Remove old install</i>	<i>27.5'</i>		<i>11,362.50</i>
<i>Dump fee your old</i>			<i>80.00</i>

KIND OF FLOOR: WOOD \_\_\_\_\_ CONCRETE  TILE \_\_\_\_\_

MUST OLD CARPET BE PICKED UP? YES  NO \_\_\_\_\_

MUST FURNITURE BE MOVED? YES  NO \_\_\_\_\_

IS NEW PAD REQUIRED? YES \_\_\_\_\_ NO

TYPE OF PAD NEEDED: \_\_\_\_\_

IS NEW TACK STRIPPING REQUIRED? YES \_\_\_\_\_ NO

KIND OF INSTALLATION: WALL TO WALL  LOOSE LAY \_\_\_\_\_ TACKLESS \_\_\_\_\_ CEMENT DOWN \_\_\_\_\_

KIND OF BACKING ACTION BAC \_\_\_\_\_ OTHER

PAYMENT INSTRUCTIONS: *when complete*

SPECIAL INSTRUCTIONS/OTHER COMMENTS: \_\_\_\_\_

PAYMENT IS EXPECTED AT TIME OF JOB COMPLETION OR 2% INTEREST WILL BE ADDED.

TAX TOTAL **30,317.50**



# Upchurch Carpet

610 Tennessee Road  
Albany, KY 42602

Bus. (606) 387-6522  
Home (606) 387-5758

Hazel Upchurch

Cleaton County Health Dept INSTALLATION DATE: \_\_\_\_\_

CUSTOMER NAME: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ WORK PHONE: \_\_\_\_\_ HOME PHONE: \_\_\_\_\_

INSTALLATION ADDRESS (IF DIFFERENT): \_\_\_\_\_

Back room

DIRECTIONS TO HOME (IF NECESSARY): could be taken off

AREA FOR INSTALLATION	SIZE OF CUTS	SQUARE YARDS	AMOUNT
<u>575 Napco</u>	<u>575 360</u>		<u>2070.<sup>00</sup></u>
<u>Tarkett presume section glue</u>			<u>250.<sup>00</sup></u>
<u>Lobon Strip floor install</u>	<u>325</u>		<u>1293.<sup>75</sup></u>

KIND OF FLOOR: WOOD \_\_\_\_\_ CONCRETE  TILE \_\_\_\_\_  
 MUST OLD CARPET BE PICKED UP? YES \_\_\_\_\_ NO   
 MUST FURNITURE BE MOVED? YES  NO \_\_\_\_\_  
 IS NEW PAD REQUIRED? YES \_\_\_\_\_ NO

PAYMENT IS EXPECTED AT TIME OF JOB COMPLETION OR 2% INTEREST WILL BE ADDED.

TAX TOTAL 3613.75

TYPE OF PAD NEEDED: \_\_\_\_\_  
 IS NEW TACK STRIPPING REQUIRED? YES \_\_\_\_\_ NO   
 KIND OF INSTALLATION: WALL TO WALL  LOOSE LAY \_\_\_\_\_ TACKLESS \_\_\_\_\_ CEMENT DOWN \_\_\_\_\_  
 KIND OF BACKING ACTION BAC \_\_\_\_\_ OTHER

PAYMENT INSTRUCTIONS: when complete

SPECIAL INSTRUCTIONS/OTHER COMMENTS: \_\_\_\_\_

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	2010	\$ 174,044.15	\$ 197,039.08	\$ (22,994.93)	\$ 209,689.59	9%	88%	12%				
		2011	\$ 176,362.05	\$ 155,739.90	\$ 20,622.15	\$ 230,311.74	0%	100%	0%				
		2012	\$ 208,495.96	\$ 209,241.65	\$ (745.69)	\$ 229,566.05	0%	100%	0%				
		2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 225,975.14	-2%	98%	2%				
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 228,981.97	1%	100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%				
μ		\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%	10,845	\$ 2,331,675.00	\$ 233,167.50	99%	
Casey	\$0.043	2010	\$ 190,618.68	\$ 109,912.68	\$ 80,706.00	\$ 138,541.99	47%	100%	0%				
		2011	\$ 237,574.17	\$ 114,985.37	\$ 122,588.80	\$ 261,130.79	23%	100%	0%				
		2012	\$ 247,924.81	\$ 170,292.47	\$ 77,632.34	\$ 338,763.13	20%	100%	0%				
		2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 421,329.76	14%	100%	0%				
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 491,891.09	11%	100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90	14%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	11%	100%	0%				
μ		\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%	4,187	\$ 900,205.00	\$ 90,020.50	807%	
Clinton	\$0.035	2010	\$ 115,131.33	\$ 86,883.45	\$ 28,247.88	\$ 111,499.15	20%	100%	0%				
		2011	\$ 116,202.81	\$ 87,867.60	\$ 28,335.21	\$ 139,834.36	14%	100%	0%				
		2012	\$ 161,742.57	\$ 139,766.60	\$ 21,975.97	\$ 161,810.33	12%	100%	0%				
		2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 183,345.82	13%	100%	0%				
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 211,100.32	10%	100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36	8%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	9%	100%	0%				
μ		\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%	4,709	\$ 904,935.00	\$ 90,493.50	311%	
Cumberland	\$0.035	2010	\$ 78,788.08	\$ 94,607.76	\$ (15,819.68)	\$ 65,347.14	21%	83%	17%				
		2011	\$ 79,402.91	\$ 61,821.51	\$ 17,581.40	\$ 82,928.54	16%	100%	0%				
		2012	\$ 111,667.46	\$ 96,242.00	\$ 15,425.46	\$ 98,354.00	0%	100%	0%				
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	18%	100%	0%				
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	15%	100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	2%	100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	-15%	87%	13%	6,486	\$ 1,394,490.00	\$ 139,449.00	90%
μ		\$ 108,376.60	\$ 102,875.46	\$ 5,501.14	\$ 109,459.37	21%	100%	0%					
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 108,351.76	7%	100%	0%				
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	6%	94%	6%				
		2012	\$ 142,882.49	\$ 151,709.98	\$ (8,827.49)	\$ 128,866.87	6%	100%	0%				
		2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 137,245.90	7%	100%	0%				
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 147,179.28	12%	100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51	12%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	6%	100%	0%				
μ		\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%	4,595	\$ 987,925.00	\$ 98,792.50	203%	

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	2010	\$ 186,141.69	\$ 131,792.92	\$ 54,348.77	\$ 293,302.01		100%	0%				
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%				
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	0%				
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
μ		\$ 190,135.27	\$ 164,414.39	\$ 25,720.88	\$ 357,460.39	9%	100%	0%		7,254	\$ 1,559,610.00	\$ 155,961.00	285%
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12		100%	0%				
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%				
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%				
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
μ		\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%		20,435	\$ 4,393,525.00	\$ 439,352.50	162%
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51		93%	7%				
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%				
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%				
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
μ		\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%		11,922	\$ 2,563,230.00	\$ 256,323.00	155%
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69		67%	33%				
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	51%	100%	0%				
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%				
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
μ		\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%		15,771	\$ 3,390,765.00	\$ 339,076.50	99%
Wayne	\$0.030	2010	\$ 616,589.57	\$ 667,862.26	\$ (51,272.69)	\$ 290,183.84		100%	0%				
		2011	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95	-1%	100%	0%				
		2012	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	0%	100%	0%				
		2013	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%				
		2014	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%				
		2015	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%				
		2016	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%				
μ		\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%		12,177	\$ 2,618,055.00	\$ 261,805.50	38%
μ		\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%					