

PULASKI COUNTY BOARD OF HEALTH MEETING
Thursday February 9, 2023
AGENDA

I. CALL TO ORDER

II. PULASKI COUNTY PROGRAM UPDATES

- A. HEALTH EDUCATION PROGRAM
- B. DIABETES PROGRAM

III. APPROVE PREVIOUS MINUTES

IV. OLD BUSINESS

V. NEW BUSINESS

- A. Financial Statements June 30, 2022
- B. Audit report 2022
- C. Set local tax rate
- D. Approval of Budget
- E. Board members whose terms expire
- F. Appointment of Members to serve on District Board
- G. Election of Officers
- H. Executive Director's Report

VI. CONCLUDE



Pulaski County Board Of Health
Meeting Minutes
February 15, 2022

The Pulaski County Board of Health met on Tuesday, February 15, 2022, at 6:00pm. This was a Zoom meeting. A Quorum was present.

MEMBERS PRESENT

Steve Kelley, Co. Judge Exec.
Reginald Chaney
Becky Whitis
Dr. Harvey Schleiter
Bruce Jasper
Patty Guinn
Dr. Robert Drake
Dr. Jim Muse
Rodney Dick

OTHERS PRESENT

Amy Tomlinson
Brigette Bender
Norma Trull
Ronald Cimala

The meeting was called to order by Judge Steve Kelley

HEALTH EDUCATION:

Melanie Jones was present and went over different ongoing projects in Health Education. They are continuing to do community programs virtual. Went over the Pulaski County Working on Wellness Coalition.

APPROVAL OF PREVIOUS MINUTES:

Everyone was given a copy in a packet prior to the meeting. Dr. Schleiter moved that the minutes be approved from the Local Board meeting 2-18-2021. Reginald Chaney second the motion. It was unanimously accepted.

OLD BUSINESS:

No old business

NEW BUSINESS:

A. AUDIT REPORT 2021:

Everyone was given a copy of the Audited Financial Statement for the Lake Cumberland District Health Department, Somerset, Kentucky, ending June 30, 2021, by RFH CPAs and Consultants. Ron Cimala addressed that we had a good audit and that we are in compliance. Amy Tomlinson recommended that the Board approve the audit report. Becky Whitis made the motion to accept the audit report Jim Muse second them motion. The motion passed.

B. SET LOCAL TAX RATE:

The current tax rate is three cents per \$100.00 of assessed value: Judge Kelley proposed to keep the current tax rate. The opening balance for July is \$750,295.70 was explained and how we arrived at it. The Public Health Taxing District Budget was explained by Ronald Cimala. Dr. Harvey Schleter made the motion to keep the current tax rate at three cents per \$100.00 of property value. Jim Muse second the motion. The motion passed unanimously.

C. APPROVAL OF BUDGET:

Ronald Cimala went over in detail the proposed budget with the three cent tax rate and line line if the items for building maintenance/repairs and furniture/fixtures. Change from paper shredder to locking boxes. The budget was approved with the optional expenses. Motion was made by Reginald Chaney to approve the budget. Dr. Harvey Schleter second the motion. The motion passed.

D. BOARD MEMBERS WHOSE TERMS EXPIRE:

Those members whose term expire December 31, 2021 are: Becky Whitis, Reginald Chaney, Jim Wesley, Bruce Jasper and Dr. Harvey Schleter. Online portal will be used to renew current members.

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

Those members who currently serve on the District Board from our Local Board are: Dr. Bruce Jasper, Dr. Fallahzadeh, Dr. Alvin Perkins, Jim Wesley, Patty Guinn and Judge Steven Kelley. Dr. Robert Drake has volunteered to take Dr. Fallahzadeh's place on the District Board. Motion was made by Dr. Schleter to keep the current officers and Dr. Drake to replace Dr. Fallahzadeh. Reginald Chaney second the motion and the Motion was passed with no opposition.

F. ELECTION OF OFFICERS:

Current officers are: Judge Steven Kelley, Chairman; Dr. Bruce Jasper, Vice Chair; Becky Whitis, Treasurer and Shawn Crabtree as Secretary. Amy Tomlinson has volunteered to take the place of Shawn Crabtree as Secretary due to his retirement. Motion was made by Reginald Chaney to keep the current office and replace Shawn Crabtree with Amy Tomlinson as Secretary. Dr. Drake second the motion. The motion passed.

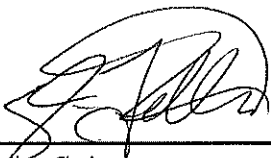
G. EXECUTIVE DIRECTOR'S REPORT:

Amy Tomlinson introduced herself to the Board and went over Covid-19 updates.

CONCLUSION:

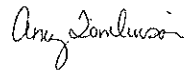
Dr. Drake made the motion to adjourn, Becky Whitis second the motion all were in favor of dismissing and the meeting was adjourned.

X



Steve Kelley, Chairman

X



Amy Tomlinson,
Executive Director
2022-04-13 13:
24:52

Amy Tomlinson, Secretary

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

Cash on Hand at the beginning of the year: **\$786,405.13**

Receipts:

Real Property Taxes	1,110,628.15
Tangible Property Taxes	159,295.93
Motor Vehicle Taxes	194,780.84
Delinquent Taxes	17,672.06
Other Taxes	10,813.33
Interest Income	5,157.37
Total Receipts	<u>1,498,347.68</u>

Total Cash Available for the year: **\$2,284,752.81**

Expenditures:

Advertising & Printing	39.00
Professional Services	1,450.00
Maintenance & Repair	8,045.17
District Management	1,334,204.00
Materials	206.49
Supplies	172.69
Dues & Subscriptions	1,035.00
Other Miscellaneous	95.96
Building Improvements	22,343.45
Furniture and Fixtures	1,357.58
Equipment	6,863.28
Total Expenditures	<u>1,375,812.62</u>

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

Balance per Forcht Bank Bank Statement	\$564,966.58
Balance Per Monticello Banking Company Bank Statement	<u>\$343,973.61</u>

	Total	\$908,940.19
	Difference	\$0.00

Pulaski County Public Health Taxing District

Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	564,966.58
1105 · CD - Monticello Banking # 11898	343,973.61
Total 1100 · Cash in Bank	908,940.19
Total Checking/Savings	908,940.19
Total Current Assets	908,940.19
TOTAL ASSETS	<u>908,940.19</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	786,405.13
Net Income	122,535.06
Total Equity	908,940.19
TOTAL LIABILITIES & EQUITY	<u>908,940.19</u>

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	1,110,628.15	1,065,891.51	44,736.64	104.2%
4120 · Tangible Personal Property	159,295.93	151,274.96	8,020.97	105.3%
4130 · Motor Vehicles	194,780.84	140,862.36	53,918.48	138.3%
4140 · Delinquent Taxes	17,672.06	18,000.00	-327.94	98.2%
4150 · Other Taxes	10,813.33	10,272.00	541.33	105.3%
Total 4100 · Taxes (All Categories)	1,493,190.31	1,386,300.83	106,889.48	107.7%
4900 · Interest Earned	5,157.37	4,436.16	721.21	116.3%
Total Income	1,498,347.68	1,390,736.99	107,610.69	107.7%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	39.00	600.00	-561.00	6.5%
7120 · Professional Services	1,450.00	1,500.00	-50.00	96.7%
7130 · Maintenance and Repairs	8,045.17	17,800.00	-9,754.83	45.2%
7170 · Lake Cumberland District	1,334,204.00	1,334,204.00	0.00	100.0%
Total 7105 · Contracted Services	1,343,738.17	1,354,104.00	-10,365.83	99.2%
7180 · Materials and Supplies				
7185 · Materials	206.49			
7190 · Supplies	172.69			
Total 7180 · Materials and Supplies	379.18			
Total 7100 · Operations	1,344,117.35	1,354,104.00	-9,986.65	99.3%
7200 · Administration				
7210 · Dues and Subscriptions	1,035.00	1,500.00	-465.00	69.0%
7260 · Other Miscellaneous	95.96	500.00	-404.04	19.2%
Total 7200 · Administration	1,130.96	2,000.00	-869.04	56.5%
7300 · Capital Outlay				
7340 · Building Improvement	22,343.45	31,000.00	-8,656.55	72.1%
7350 · Furniture and Fixtures	1,357.58	17,800.00	-16,442.42	7.6%
7360 · Equipment	6,863.28	23,000.00	-16,136.72	29.8%
Total 7300 · Capital Outlay	30,564.31	71,800.00	-41,235.69	42.6%
Total Expense	1,375,812.62	1,427,904.00	-52,091.38	96.4%
Net Income	122,535.06	-37,167.01	159,702.07	-329.7%

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

**FINANCIAL STATEMENTS
June 30, 2022**

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
Pulaski County Public Health Taxing District
Somerset, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Pulaski County Public Health Taxing District (the Taxing District), which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2022, and the related statement of revenues, expenditures, and changes in fund balance – regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances of the Pulaski County Public Health Taxing District, as of June 30, 2022, and the revenues it received and expenditures it paid for in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Taxing District, as of June 30, 2022, or changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Taxing District to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the Taxing District on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Commonwealth of Kentucky. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Taxing District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Taxing District's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2022, on our consideration of the Taxing District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Taxing District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Taxing District's internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
November 4, 2022

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

ASSETS

Current assets

Cash \$ 564,967

Investments

Certificate of deposit 343,973

Total assets \$ 908,940

LIABILITIES AND FUND BALANCE

Fund balance

Restricted \$ 908,940

Total liabilities and fund balance \$ 908,940

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

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

Revenues	
Taxes collected	\$ 1,493,190
Interest earned	<u>5,157</u>
Total revenues	<u>1,498,347</u>
Expenditures	
Transfers to the District Health Department	1,334,204
Operating	8,463
Professional services	1,450
Miscellaneous	1,131
Capital outlay	<u>30,564</u>
Total expenditures	<u>1,375,812</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	122,535
FUND BALANCE - beginning of year	<u>786,405</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 908,940</u></u>

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

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

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

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

The Taxing District prepares its financial statements on the regulatory basis of accounting in accordance with the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management. This basis of accounting and financial reporting differs from generally accepted accounting principles in several areas. Accounts receivable for revenue earned but not received, and accounts payable for expense incurred, but unpaid, are not recorded. Inventories are not recorded but are expensed to the current period. Capital assets and the related depreciation expense is not reported; prepaid expenses and unearned revenues are also not recorded.

The Taxing District receives funds from, based on remittances to, the Pulaski County Sheriff, the Pulaski County Clerk's Office, and the Commonwealth of Kentucky.

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through November 4, 2022, which represents the date that these financial statements were available to be issued. Subsequent events past this date, as they pertain to the year ended June 30, 2022, have not been evaluated by the Taxing District.

2. TAX LEVY

On February 18, 2021, the Pulaski County Board of Health passed a resolution recording the calendar year 2022 health tax rate at 3.0 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

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

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

3. CASH AND CERTIFICATES OF DEPOSIT

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.

Certificates of deposit with an initial maturity of 90 days or less are considered current assets. As such, the certificates of deposit shown on the statement of assets, liabilities and fund balance are shown as noncurrent investments. Certificates of deposit are recorded at cost. The Taxing District had certificates of deposit in the amount of \$343,973 as of June 30, 2022.

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

Total deposits	\$ 908,940
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(1,544,014)</u>
 (Over) Collateralized	 <u>\$ (1,135,074)</u>

4. RELATED PARTY

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$1,334,204 of public health receipts were transferred to the Lake Cumberland District Health Department for the year ended June 30, 2022.

5. COVID-19 PANDEMIC

Since early 2020, various restrictions have been in place across the United States in response to the COVID-19 pandemic. The duration and pervasiveness of these restrictions are uncertain as of the date of these financial statements. The Taxing District is evaluating the impact of COVID-19 and related responses on the operations and finances of the Taxing District. Restrictions placed could negatively impact the Taxing Districts revenue and expenditures for an unknown period of time. At this time, a specific estimate of the impact could not reasonably be determined due to a number of unknown factors regarding the severity and duration of the event.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

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

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taxing District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taxing District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taxing District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taxing District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RFH

RFH, PLLC
Lexington, Kentucky
November 4, 2022

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

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2022	\$1,055,480.90	\$345,442.11	\$1,400,923.01		\$1,400,923.01
Projected Remaining 2022-23 Receipts					
Projected Tax Receipts	\$342,862.00	\$0.00	\$342,862.00		
Projected Interest Earned	\$1,055.48	\$1,468.13	\$2,523.61		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2023 Receipts	\$343,917.48	\$1,468.13	\$345,385.61		\$345,385.61
Projected Remaining 2022-23 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$693,572.00	\$0.00	\$693,572.00		
Advertising & Printing	\$561.00	\$0.00	\$561.00		
Professional Services (Audit)	\$1,500.00	\$0.00	\$1,500.00		
Maintenance & Repair	\$22,325.04	\$0.00	\$22,325.04		
Dues & Subscriptions (KPHA & KALBOH)	\$1,000.00	\$0.00	\$1,000.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Local Mini Grants	\$0.00	\$0.00	\$0.00		
Building Improvements	\$45,421.20	\$0.00	\$45,421.20		
Land Improvements	\$9,740.00	\$0.00	\$9,740.00		
Furniture & Fixtures	\$7,952.97	\$0.00	\$7,952.97		
Equipment	\$11,952.68	\$0.00	\$11,952.68		
Total Estimated Remaining 2023 Expenditures	\$794,524.89	\$0.00	\$794,524.89		\$794,524.89
Estimated 2023-24 Opening Balance	\$604,873.49	\$346,910.24	\$951,783.73		\$951,783.73

Proposed Budgets For Period Beginning July 1, 2023 and Ending June 30, 2024					
	Operating Fund	Capital Fund	Approved Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @
			\$0.03 per \$100 of Assessed Property Value	\$0.03 per \$100 of Assessed Property Value for Motor Vehicle Property	\$0.031 per \$100 of Assessed Property Value
Estimated opening Balance	\$604,873.49	\$346,910.24	\$951,783.73	\$951,783.73	\$951,783.73
Budgeted Receipts (All Sources): See Footnote					
Real Property Taxes	\$1,185,152.64		\$1,185,152.64	\$1,185,152.64	\$1,224,657.73
Personal Property Taxes	\$175,035.81		\$175,035.81	\$175,035.81	\$180,870.34
Motor Vehicle Taxes	\$162,234.00		\$162,234.00	\$167,641.80	\$167,641.80
Delinquent Tax Collections	\$25,000.00		\$25,000.00	\$25,000.00	\$25,000.00
Other Taxes - Telecommunications	\$11,000.00		\$11,000.00	\$11,000.00	\$11,000.00
Interest Income	\$1,193.42	\$2,948.74	\$4,142.15	\$4,152.97	\$4,243.65
Total Budgeted Receipts	\$1,559,615.87	\$2,948.74	\$1,562,564.61	\$1,567,983.23	\$1,613,413.52
Total Funds Available	\$2,164,489.36	\$349,858.98	\$2,514,348.34	\$2,519,766.96	\$2,565,197.25
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$1,495,713.00		\$1,495,713.00	\$1,495,713.00	\$1,495,713.00
Building Maintenance & Repair					
Snow Removal	\$2,000.00				
Landscaping maintenance annual	\$2,000.00				
Miscellaneous	\$20,000.00				
Total Building Maintenance & Repair	\$24,000.00		\$24,000.00	\$24,000.00	\$24,000.00
Furniture & Fixtures					
Seasonal décor	\$500.00				
Ergonomic Desk Chairs - 7	\$1,750.00				
File Cabinets for Environmental Offices - 2	\$1,000.00				
Window Blinds for Environmental Offices - 4	\$3,000.00				
Clinic Workup Room/Clinic Room Décor	\$500.00				
Metal Storage Cabinets - 6	\$1,800.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$13,550.00		\$13,550.00	\$13,550.00	\$13,550.00
Equipment					
Miscellaneous Computers and Related Equipment	\$12,000.00				
Generator Maintenance	\$1,200.00				
Pediatric Table and Scale	\$4,500.00				
Adult Digital Scale	\$600.00				
Countertop Ice Maker	\$625.00				
Janitor Cart	\$300.00				
Miscellaneous	\$10,000.00				
Total Equipment	\$29,225.00		\$29,225.00	\$29,225.00	\$29,225.00
Professional Services (Taxing District Audit)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
Dues and Subscriptions (KALBOH, SPGE & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$1,566,588.00	\$0.00	\$1,566,588.00	\$1,566,588.00	\$1,566,588.00
Balance Remaining	\$597,901.36	\$349,858.98	\$947,760.34	\$953,178.96	\$998,609.25
Net Surplus/Deficit Before Optional Expenses			(\$4,023.39)	\$1,395.23	\$46,825.52
Optional - Expenses for Local Mini Grants:					
Miscellaneous Up to \$25,000			\$25,000.00	\$25,000.00	\$25,000.00
Optional - Expenses for Building:					
Flooring for Basement Offices			\$13,000.00	\$13,000.00	\$13,000.00
Total Budgeted Expenditures Including Optional Expenses			\$1,604,588.00	\$1,604,588.00	\$1,604,588.00
Balance Remaining Including Optional Expenses			\$909,760.34	\$915,178.96	\$960,609.25
Net Surplus/Deficit Including Optional Expenses			(\$42,023.39)	(\$36,604.77)	\$8,825.52

Pulaski County Public Health Taxing District Budget

Fiscal Year 2023-24

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the average effective rate which is 0.20% on the operating account and .85% on the CD.

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ESTIMATE



HOUSE OF CARPET

Phone: (606) 679-1365

2855 N. Hwy 1247
Somerset, KY 42503

DATE 1/30/2003
INVOICE TO Dr Health Dept.
45 Roberts Street

HOME PHONE 679-4416
BUSINESS PHONE _____
DELIVERY DATE _____
SALESPERSON _____

DELIVER TO Dunn Stairs
Ballways + Door Trims

SPECIAL INSTRUCTIONS _____

QUAN	SIZE	YARDS	PRICE	MANUFACTURER	QUALITY-STYLE#	COLOR-COLOR#	AMOUNT	LABOR
37	36	1332'	3.99	Karnacorn	Knight tile st 16	Shay Binn Stone	5,314.68	3,330.00
				Karnacorn	R-99 Ashesne		799.20	375.00
					due search freight			
					110 ft Roppee		540.00	540.00
					Br Ashesne		48.00	
					6000		6000	5500
					135.00		135.00	8000
					6,896.88		6,896.88	5,100.00
TAXABLE TOTAL								
TAX							11%	
LABOR							5,100.00	
TOTAL							11,996.88	
DEPOSIT								

SUPPLIES

Floor Condition: Presswood Luan Underlayment Concrete Other Approx. Cost: \$ \$

Subfloor: Wood Bath Entire House New Existing Living Room Dining Room

Room: Outdoor Bedroom Stairs Den Hall Other

Quarter Round: Yes No Heat: Yes No Haul Off Old Carpet Furnished Unfurnished

Appliances: Yes No Dry?

Rubber Base Color: _____ Areas to Cover: _____ Metals: Flatbar Tapdown Stainrose Gold Silver

CONTRACT AGREEMENT

Floor Prep Required # Steps _____

Step Riser Wall to Wall

Upholster Pie Shaped

Splines

1. House of Carpet agrees to sell and deliver to the Buyer and the Buyer agrees to purchase and accept from house of Carpet the above described goods or property, subject to size upon the terms and conditions hereinafter expressed.

2. The Total Balance is paid in full and all conditions hereof are fully performed by and on behalf of the property purchased under this contract and be and remain in the House of Carpet, and shall only after such payment in full vest in the Buyer.

3. Purchaser agrees to pay any and all costs including reasonable Attorney fees incurred by seller necessary to cover the taxes due under this invoice.

4. Interest will be charged on past due accounts at the rate of 2% per month (24% annually).

5. Unseasoned structural products may change the amount due on this invoice.

No cancellations will be made after work has started.

Understand and accept the problems with the existing sub-floor and release House of Carpet and the installers from any liabilities of problems due to existing conditions.

EXTRAS CHARGES: FLOOR PREP • TAKE UP • FURNITURE • ETC. Have to go with 6" unless quote board is not strong enough to hold, may cost could be as minimal 150.00

Patricia M. ...
SALESMAN SIGNATURE

_____ CUSTOMER SIGNATURE

TERMS: * Using color of 4" Base

unless quote board is not strong enough to hold, may cost could be as minimal 150.00

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

0 From 2022 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	4,054,010,089	4,054,010,089		
G - Tangible Personal	324,478,008		324,478,008	
H - PS Real Estate - Effective	104,420,239	104,420,239		
I - PS Tangible - Effective	182,715,573		182,715,573	
J - Distilled Spirits	0			
M - Motor Vehicles	569,242,118			569,242,118
N - Watercraft	45,520,572		45,520,572	
Aircraft	4,834,439		4,834,439	
Watercraft (Non-Commercial)	8,027,632		8,027,632	
Inventory in Transit	48,584,514		48,584,514	
Total	5,341,833,184	4,158,430,328	614,160,738	569,242,118
Tax Base (Total Divided by 100)	53,418,332	41,584,303	6,141,607	5,692,421
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	1,602,550	1,247,529	184,248	170,773
Required Support @ .028	1,495,713	1,164,360	171,965	159,388
Tax Support for Land, Building & Equipment	106,837	83,169	12,283	11,385
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,185,153			
Tangible Personal Property Projections	175,036			
Motor Vehicle Projections	162,234			
Total	1,522,422			

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

0 From 2022 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	4,054,010,089	4,054,010,089		
G - Tangible Personal	324,478,008		324,478,008	
H - PS Real Estate - Effective	104,420,239	104,420,239		
I - PS Tangible - Effective	182,715,573		182,715,573	
J - Distilled Spirits	0			
M - Motor Vehicles	569,242,118			569,242,118
N - Watercraft	45,520,572		45,520,572	
Aircraft	4,834,439		4,834,439	
Watercraft (Non-Commercial)	8,027,632		8,027,632	
Inventory in Transit	48,584,514		48,584,514	
Total	5,341,833,184	4,158,430,328	614,160,738	569,242,118
Tax Base (Total Divided by 100)	53,418,332	41,584,303	6,141,607	5,692,421
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0310
Total Projected Tax (Tax Base * Tax Rate)	1,608,242	1,247,529	184,248	176,465
Required Support @ .028	1,495,713	1,164,360	171,965	159,388
Tax Support for Land, Building & Equipment	112,529	83,169	12,283	17,077
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,185,153			
Tangible Personal Property Projections	175,036			
Motor Vehicle Projections	167,642			
Total	1,527,830			

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

0 From 2022 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	4,054,010,089	4,054,010,089		
G - Tangible Personal	324,478,008		324,478,008	
H - PS Real Estate - Effective	104,420,239	104,420,239		
I - PS Tangible - Effective	182,715,573		182,715,573	
J - Distilled Spirits	0			
M - Motor Vehicles	569,242,118			569,242,118
N - Watercraft	45,520,572		45,520,572	
Aircraft	4,834,439		4,834,439	
Watercraft (Non-Commercial)	8,027,632		8,027,632	
Inventory in Transit	48,584,514		48,584,514	
Total	5,341,833,184	4,158,430,328	614,160,738	569,242,118
Tax Base (Total Divided by 100)	53,418,332	41,584,303	6,141,607	5,692,421
Tax Rate		\$ 0.0310	\$ 0.0310	\$ 0.0310
Total Projected Tax (Tax Base * Tax Rate)	1,655,968	1,289,113	190,390	176,465
Required Support @ .028	1,495,713	1,164,360	171,965	159,388
Tax Support for Land, Building & Equipment	160,255	124,753	18,425	17,077
Tax Projections @ 95% Collection Rate				
Real Property Projections	1,224,658			
Tangible Personal Property Projections	180,870			
Motor Vehicle Projections	167,642			
Total	1,573,170			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2021 Assessment of Adjusted Property At Full Rates			4,383,625,952
Net Change in	2022	285,731,139	
B 2022 Homestead Exemptions	2021	282,909,625	2,821,514
C 2021 Adjusted Tax Base			4,380,804,438
D 2022 Net Assessment Growth			284,819,471
E 2022 Total Valuation of Adjusted Property at Full Rates			4,665,623,909
	Property Subject to Taxation 2021	Net Assessment Growth	Property Subject to Taxation 2022
F Real Estate	\$3,807,542,318	249,289,285	\$4,054,010,089
G Tangible Personalty	291,545,203	32,932,805	324,478,008
H P.S. Co-Real Estate-Effective	105,486,851	(1,066,612)	104,420,239 *
P.S. Co.-Real Estate-100%	105,486,851	(1,066,612)	104,420,239 *
I P.S. Co.-Tang.-Effective	179,051,580	3,663,993	182,715,573 *
P.S. Co.-Tang.-100%	216,712,466	2,531,354	219,243,820 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	491,591,043		569,242,118
N Watercraft	40,368,823		45,520,572
Net New Property: PVA Real Estate			44,304,398
P. S. Co. Real Estate-Effective			(1,066,612) *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			202,812

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)	4,834,439
Watercraft(Non-Commercial)	8,027,632
Inventory in transit	48,584,514

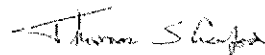
2021 R. E. Exonerations & Refunds	8,849,260
2021 Tangible Exonerations & Refunds	118,541

* Estimated Assessment
+ Increase Exonerations

I, Thomas S. Crawford, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of PULASKI County as made by the Office of Property Valuation for 2022, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

Witness my hand this

7-20-22



Thomas S. Crawford, Executive Director
Office of Property Valuation
Finance and Administration Cabinet

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
Adair	\$0.030	2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 229,566.05		100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,606.55	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,981.15	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,618.72	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 227,489.13	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 13,040.50	\$ 235,042.36	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 222,943.82	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 242,545.00	8%	100%	0%				
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 218,386.15	-11%	92%	8%	11,347	\$ 2,439,605.00	\$ 243,960.50	90%
		μ	\$ 230,873.38	\$ 231,781.49	\$ (908.12)	\$ 232,686.55							
Casey	\$0.035	2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 338,763.13		100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 400,041.94	15%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 490,642.10	18%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 573,531.63	14%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 650,280.42	12%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 774,999.12	16%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 472,481.69	-64%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 157,407.17	-200%	50%	50%				
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 232,385.28	32%	100%	0%	2,837	\$ 609,955.00	\$ 60,995.50	381%
		μ	\$ 282,042.61	\$ 286,022.22	\$ (3,979.61)	\$ 454,503.61							
Clinton	\$0.035	2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 161,810.33		100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 184,851.37	12%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 205,675.83	10%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 232,209.15	11%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 228,620.38	-2%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 240,172.02	5%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 252,916.55	5%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 280,233.96	10%	100%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 320,331.42	13%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	278%
		μ	\$ 176,990.76	\$ 156,293.47	\$ 20,697.29	\$ 234,091.22							
Cumberland	\$0.035	2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 98,354.00		100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 118,976.15	17%	100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 122,448.11	3%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 103,222.54	-19%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 97,196.58	-6%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 113,355.22	14%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 115,655.69	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 139,106.95	17%	100%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 161,350.59	14%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	117%
		μ	\$ 129,286.15	\$ 119,833.60	\$ 9,452.55	\$ 118,851.76							
Green	\$0.034	2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 128,866.87		100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 148,467.10	13%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 170,703.99	13%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 182,201.62	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 195,571.54	7%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 216,184.35	10%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 188,524.70	-15%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 221,724.97	15%	100%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 243,343.46	9%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	169%
		μ	\$ 159,918.05	\$ 146,094.72	\$ 13,823.33	\$ 188,398.73							

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
McCreary	\$.040	2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 320,220.68		100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 365,636.46	12%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 371,925.25	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 412,369.49	10%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 433,808.19	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 461,167.65	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 494,282.89	7%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 515,326.17	4%	100%	0%				
		2022	\$ 244,150.68	\$ 192,261.05	\$ 51,889.63	\$ 567,215.80	9%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	184%
		μ		\$ 209,893.86	\$ 179,398.00	\$ 30,495.86	\$ 437,994.73						
Pulaski	\$.030	2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 526,493.54		100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 567,200.79	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 591,583.88	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 669,034.95	12%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 724,181.70	8%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 684,699.42	-6%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 680,425.27	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 745,111.66	9%	100%	0%				
		2022	\$ 1,498,347.68	\$ 1,375,812.62	\$ 122,535.06	\$ 867,646.72	14%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	181%
		μ		\$ 1,279,250.05	\$ 1,238,328.81	\$ 40,921.23	\$ 672,930.88						
Russell	\$.045	2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 394,385.09		100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 387,076.95	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 378,958.99	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 388,182.83	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 392,670.35	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 424,521.31	8%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 440,682.56	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 482,482.95	9%	100%	0%				
		2022	\$ 582,066.30	\$ 536,018.47	\$ 46,047.83	\$ 528,530.78	9%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	152%
		μ		\$ 511,669.14	\$ 494,994.22	\$ 16,674.92	\$ 424,165.76						
Taylor	\$.0325	2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 341,038.62		97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,429.59	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,594.86	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,529.97	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,802.52	6%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 419,574.92	14%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 428,262.01	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 504,024.77	15%	100%	0%				
		2022	\$ 574,632.57	\$ 474,951.27	\$ 99,681.30	\$ 603,706.07	17%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	228%
		μ		\$ 504,332.79	\$ 476,898.74	\$ 27,434.05	\$ 395,773.70						
Wayne	.035 Real Personal .03 Motor	2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 125,343.83		100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 103,599.12	-21%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 102,242.78	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 102,146.98	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 111,424.50	8%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 123,519.39	10%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 148,654.46	17%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 199,970.70	26%	100%	0%				
		2022	\$ 336,652.00	\$ 296,895.17	\$ 39,756.83	\$ 239,727.53	17%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	98%
		μ		\$ 285,061.59	\$ 271,924.48	\$ 13,137.11	\$ 139,625.48						