



Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

# Lake Cumberland District Health Department

TAYLOR COUNTY HEALTH CENTER  
1880 N. By Pass Rd. • Campbellsville, KY 42718  
Phone (270) 465-4191 • Fax (270) 789-3873

## TAYLOR COUNTY BOARD OF HEALTH AGENDA

February 02, 2022 at 12:00 pm est

Welcome and Call to Order-Dr. Thomas Rogers

Approval of 02/09/2021 Board Minutes

Health Education Updates

Proposals For Mini-Grants

Old Business

New Business

Presentation of the 2021 Financials and Audit

Setting of Local Tax Rate

Presentation of the 2022 Budget

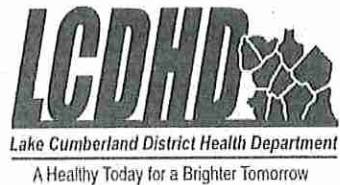
Term Expirations of Board Members

Election of Chairperson and Officers

Board Members to Serve on the District Board

Executive Director's Report – Amy Tomlinson

Adjournment



# Lake Cumberland District Health Department

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## TAYLOR COUNTY BOARD OF HEALTH MINUTES

02/09/2021

Members present via Zoom: Judge Barry Smith, Dr. Jerome Dixon, Dr. Marlene Richardson, Dr. Phillip Hays, Dan Durham, Dr. Gayle Phillips, Dr. Jay Eastridge, Dr. Thomas Rogers, Lisa Haliday, RN, Dr. David Hesson, Dr. Arthur Haley and Greg Tungate

Staff Present via Zoom: Shawn Crabtree Executive Director of LCDHD, Ronald Cimala Director of Administrative Services LCDHD, Shannon Matthews Office Manager TCHD, Megan Harrison, Nurse Supervisor TCHD, Tracey Aaron Health Education LCDHD

Others Present via Zoom: David Nunery and Suzanne Ince from Trail Town

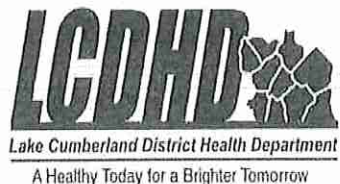
Dr. Thomas Rogers called the Zoom meeting to order and welcomed everyone.

Motion was made by Dr. Jay Eastridge and seconded by Judge Barry Smith to approve the 2020 board minutes.

Health Education Director Tracey Aaron presented health education data updates. See handouts that were presented via email.

Mini Grant proposal was presented by David Nunery and Suzanne Ince from Trail Town for money for connector trail at Miller Park. See map and proposal that was presented via zoom and email.

Old Business included an update given by David Nunery, Chairman of the Trail Town Board regarding easements and connector trails. Approval for easement on Taylor County Health Dept property was given for walking trail. See Blue line on map provided. Motion was made by Dan Durham and seconded by Dr. Gayle Phillips. Motion Carried.



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Shawn Crabtree presented the 2020 audit report. Dr. Arthur Haley made a motion to accept the audit report from RHF. Dr. Jerome Dixon seconded the motion. Motion carried.

Term Expirations of Board Members was discussed and all members with terms expiring accepted their positions to continue for another term. Motion was made that Dr. Thomas Rogers remain as Board Chairman, Dr. Marlene Richardson serve as Vice Chairman, and Shawn Crabtree as secretary by Dr. Jerome Dixon and seconded by Dr. Gayle Phillips. Motion Carried.


Motion was made that Dr. Gayle Phillips and Dr. Marlene Richardson remain on the District Board by Judge Barry Smith and seconded by Dr. Jay Eastridge. Motion carried.


There was discussion about setting the local public health tax rate. A motion was made by Dr. Gayle Phillips and seconded by Dr. Jay Eastridge to leave the tax rate as is at 3.25 per \$100.00 or the compensating rate, whichever applies. Motion carried.

Shawn Crabtree presented the budget. Motion to approve the budget with option that included \$15,000 mini-grant for Trail Town and \$12,000 to replace lighting in TCHD clerical area and waiting room was made by Dr. Jay Eastridge and seconded by Dan Durham. Motion carried.

Executive Director Report was given by Shawn Crabtree.

Motion was made to adjourn by Dr. Jerome Dixon and seconded by Dr. Arthur Haley. Meeting Adjourned.

  
\_\_\_\_\_  
Dr. Thomas Rogers, Chairman

Digitally signed by  
Shawn D. Crabtree  
Date: 2021-03-24 13:  
43:11  
  
\_\_\_\_\_  
Shawn Crabtree, Secretary

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

**Cash on Hand at the beginning of the year:** **\$427,927.28**

Receipts:

Real Property Taxes	346,888.49
Tangible Property Taxes	91,705.06
Motor Vehicle Taxes	65,995.38
Delinquent Taxes	10,791.62
Other Taxes	5,307.52
Interest Income	3,081.74
<b>Total Receipts</b>	<b>523,769.81</b>

**Total Cash Available for the year:** **\$951,697.09**

Expenditures:

Advertising & Printing	22.24
Professional Services	1,400.00
Maintenance & Repair	6,140.52
District Management	430,999.00
Materials	357.75
Supplies	394.92
Dues & Subscriptions	1,035.00
Grants and Donations	2,175.00
Furniture & Fixtures	378.74
Equipment	5,103.88
<b>Total Expenditures</b>	<b>448,007.05</b>

**Cash on Hand at the end of the year:** **\$ 503,690.04**

Balance Per Citizen's Bank Statement \$ 503,690.04

Difference \$ -

Taylor County Public Health Taxing District  
**Balance Sheet**  
As of June 30, 2021

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1102 · Money Market Account	503,690.04
<b>Total 1100 · Cash in Bank</b>	<u>503,690.04</u>
<b>Total Checking/Savings</b>	<u>503,690.04</u>
<b>Total Current Assets</b>	<u>503,690.04</u>
<b>TOTAL ASSETS</b>	<u><u>503,690.04</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	155,217.19
3900 · Retained Earnings	272,710.09
Net Income	75,762.76
<b>Total Equity</b>	<u>503,690.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>503,690.04</u></u>

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

10:19 AM  
 08/19/21  
 Cash Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	346,888.49	340,340.34	6,548.15	101.9%
4120 · Tangible Personal Property	91,705.06	82,712.80	8,992.26	110.9%
4130 · Motor Vehicles	65,995.38	52,199.84	13,795.54	126.4%
4140 · Delinquent Taxes	10,791.62	7,683.54	3,108.08	140.5%
4150 · Other Taxes	5,307.52	4,477.28	830.24	118.5%
<b>Total 4100 · Taxes (All Categories)</b>	<b>520,688.07</b>	<b>487,413.80</b>	<b>33,274.27</b>	<b>106.8%</b>
4900 · Interest Earned	3,081.74	1,548.35	1,533.39	199.0%
<b>Total Income</b>	<b>523,769.81</b>	<b>488,962.15</b>	<b>34,807.66</b>	<b>107.1%</b>
<b>Expense</b>				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	22.24	600.00	-577.76	3.7%
7120 · Professional Services	1,400.00	1,300.00	100.00	107.7%
7130 · Maintenance and Repairs	6,140.52	12,000.00	-5,859.48	51.2%
7170 · Lake Cumberland District	430,999.00	430,999.00	0.00	100.0%
<b>Total 7105 · Contracted Services</b>	<b>438,561.76</b>	<b>444,899.00</b>	<b>-6,337.24</b>	<b>98.6%</b>
7180 · Materials and Supplies				
7185 · Materials	357.75			
7190 · Supplies	394.92			
<b>Total 7180 · Materials and Supplies</b>	<b>752.67</b>			
<b>Total 7100 · Operations</b>	<b>439,314.43</b>	<b>444,899.00</b>	<b>-5,584.57</b>	<b>98.7%</b>
7200 · Administration				
7210 · Dues and Subscriptions	1,035.00	1,000.00	35.00	103.5%
7240 · Grants and Donations	2,175.00	3,120.00	-945.00	69.7%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
<b>Total 7200 · Administration</b>	<b>3,210.00</b>	<b>4,620.00</b>	<b>-1,410.00</b>	<b>69.5%</b>
7300 · Capital Outlay				
7340 · Building Improvement	0.00	500.00	-500.00	0.0%
7350 · Furniture and Fixtures	378.74	3,400.00	-3,021.26	11.1%
7360 · Equipment	5,103.88	16,700.00	-11,596.12	30.6%
<b>Total 7300 · Capital Outlay</b>	<b>5,482.62</b>	<b>20,600.00</b>	<b>-15,117.38</b>	<b>26.6%</b>
<b>Total Expense</b>	<b>448,007.05</b>	<b>470,119.00</b>	<b>-22,111.95</b>	<b>95.3%</b>
<b>Net Income</b>	<b>75,762.76</b>	<b>18,843.15</b>	<b>56,919.61</b>	<b>402.1%</b>

**TAYLOR COUNTY  
PUBLIC HEALTH TAXING DISTRICT  
Campbellsville, Kentucky**

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**FINANCIAL STATEMENTS  
June 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

The Board of Health  
Taylor County Public Health Taxing District  
Campbellsville, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the Taylor County Public Health Taxing District (the Taxing District) which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of June 30, 2021, the related statement of revenues, expenditures, and changes in fund balance – regulatory basis, for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by the Taxing District, on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Kentucky.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Taxing District as of June 30, 2021, and the respective changes in financial position for the year then ended.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above, present fairly, in all material respects, the assets, liabilities and fund balances of the Taylor County Public Health Taxing District, as of June 30, 2021, and the respective revenues and expenditures for the year then ended, in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021, on our consideration of the Taxing District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Taxing District's internal control over financial reporting and compliance.

**RFH**

RFH, PLLC  
Lexington, Kentucky  
October 28, 2021

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

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**ASSETS**

Current assets

Cash \$ 503,690

Total assets \$ 503,690

**LIABILITIES AND FUND BALANCE**

Fund balance

Restricted \$ 503,690

Total liabilities and fund balance \$ 503,690

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

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

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<b>Revenues</b>	
Taxes collected	\$ 520,688
Interest earned	<u>3,082</u>
Total revenues	<u>523,770</u>
 <b>Expenditures</b>	
Transfers to the District Health Department	430,999
Grants and donations	2,175
Operating	6,163
Professional services	1,400
Miscellaneous	1,787
Capital outlay	<u>5,483</u>
Total expenditures	<u>448,007</u>
<b>EXCESS OF REVENUES OVER (EXPENDITURES)</b>	75,763
FUND BALANCE - beginning of year	<u>427,927</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 503,690</u>

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

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

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**1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through October 28, 2021, which represents the date that these financial statements were available to be issued. Subsequent events past this date, as they pertain to the year ended June 30, 2021, have not been evaluated by the Taxing District.

**2. TAX LEVY**

On February 12, 2020, the Taylor County Board of Health passed a resolution recording the fiscal year 2021 health tax rate at 3.25 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 Taylor County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2021.

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

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**3. CASH**

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

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

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

The Taxing District's cash deposits at June 30, 2021, were fully covered by federal depository insurance or by collateral held by the custodial bank in the Taxing District's name.

Total cash deposits	\$ 503,690
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>(253,690)</u>
 (Over) Collateralized	 <u>\$ _____ -</u>

**4. RELATED PARTIES**

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$430,999 in public health taxes, were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2021. The Taxing District also transferred \$17,008 to the Lake Cumberland District Health Department to reimburse it for expenditures paid on behalf of the Taxing District and for grants and donations from the Taxing District.

**5. COVID-19 PANDEMIC**

Since early 2020, the COVID-19 pandemic forced certain restrictions in the United States and the State of Kentucky. The economic impact of the pandemic could result in a negative impact on the Taxing District's revenues. The duration and pervasiveness of the pandemic are uncertain as of the date of these financial statements. The Taxing District is continuously evaluating the impact of COVID-19 on its operations and finances.



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

The Board of Health  
Taylor County Public Health Taxing District  
Campbellsville, 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 Taylor County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report thereon dated October 28, 2021. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

**RFH**

RFH, PLLC  
Lexington, Kentucky  
October 28, 20215



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

Opening Balance Calculation				
	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2021	\$708,414.03	\$0.00	\$708,414.03	\$708,414.03
Projected Remaining 2021-22 Receipts				
Projected Tax Receipts	\$83,000.00	\$0.00	\$83,000.00	
Projected Interest Earned	\$1,771.04	\$0.00	\$1,771.04	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2022 Receipts	\$84,771.04	\$0.00	\$84,771.04	\$84,771.04
Projected Remaining 2021-22 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$225,196.50	\$0.00	\$225,196.50	
Taylor County Public Health Board Approved Local Grant	\$15,000.00	\$0.00	\$15,000.00	
Advertising & Printing	\$577.76	\$0.00	\$577.76	
Professional Services (Audit)	\$1,400.00	\$0.00	\$1,400.00	
Maintenance & Repair	\$10,741.88	\$0.00	\$10,741.88	
Dues & Subscriptions (KPHA & KALBOH)	\$1,165.00	\$0.00	\$1,165.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$14,750.00	\$0.00	\$14,750.00	
Equipment	\$13,221.40	\$0.00	\$13,221.40	
Total Estimated Remaining 2022 Expenditures	\$282,552.54	\$0.00	\$282,552.54	\$282,552.54
Estimated 2022-23 Opening Balance	\$510,632.53	\$0.00	\$510,632.53	\$510,632.53

Proposed Budgets For Period Beginning July 1, 2022 and Ending June 30, 2023					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Breakeven Budget @	Proposed Surplus Budget @
			\$0.0325 per \$100 of Assessed Property Value	\$0.0312 per \$100 of Assessed Property Value	\$0.034 per \$100 of Assessed Property Value
Estimated opening Balance	\$510,632.53	\$0.00	\$510,632.53	\$510,632.53	\$510,632.53
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$385,065.11		\$385,065.11	\$369,662.50	\$402,837.34
Personal Property Taxes	\$85,089.81		\$85,089.81	\$81,686.22	\$89,017.03
Motor Vehicle Taxes	\$55,379.00		\$55,379.00	\$53,163.84	\$57,934.95
Delinquent Tax Collections	\$12,000.00		\$12,000.00	\$12,000.00	\$12,000.00
Other Taxes	\$5,500.00		\$5,500.00	\$5,500.00	\$5,500.00
Interest Income	\$2,648.59	\$0.00	\$2,648.59	\$2,543.49	\$2,769.87
<b>Total Budgeted Receipts</b>	<b>\$545,682.51</b>	<b>\$0.00</b>	<b>\$545,682.51</b>	<b>\$524,556.04</b>	<b>\$570,059.20</b>
<b>Total Funds Available</b>	<b>\$1,056,315.03</b>	<b>\$0.00</b>	<b>\$1,056,315.03</b>	<b>\$1,035,188.57</b>	<b>\$1,080,691.72</b>
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$476,598.00		\$476,598.00	\$476,598.00	\$476,598.00
Building Maintenance & Repair					
Landscape Maintenance (Fall & Spring)	\$1,000.00				
Snow Removal - parking lot & sidewalks	\$2,000.00				
Filling, Sealing and Striping Parking Lot	\$8,000.00				
Miscellaneous	\$14,000.00				
<b>Total Building Maintenance &amp; Repair</b>	<b>\$25,000.00</b>		<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
Furniture & Fixtures					
Seasonal Décor	\$250.00				
Miscellaneous	\$2,500.00				
<b>Total Furniture &amp; Fixtures</b>	<b>\$2,750.00</b>		<b>\$2,750.00</b>	<b>\$2,750.00</b>	<b>\$2,750.00</b>
Equipment					
Generator Maintenance	\$500.00				
Miscellaneous Computers and Related Equipment	\$10,000.00				
Miscellaneous	\$5,000.00				
<b>Total Equipment</b>	<b>\$15,500.00</b>		<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>
Professional Services	\$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
<b>Total Budgeted Expenditures</b>	<b>\$523,948.00</b>	<b>\$0.00</b>	<b>\$523,948.00</b>	<b>\$523,948.00</b>	<b>\$523,948.00</b>
<b>Balance Remaining</b>	<b>\$532,367.03</b>	<b>\$0.00</b>	<b>\$532,367.03</b>	<b>\$511,240.57</b>	<b>\$556,743.72</b>
<b>Net Surplus/Deficit Before Optional Expenses</b>			<b>\$21,734.51</b>	<b>\$608.04</b>	<b>\$46,111.20</b>

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the current effective rate which is .50% for the Money Market Acct.

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

From 2021 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	1,217,599,007	1,217,599,007		
G - Tangible Personal	105,342,394		105,342,394	
H - PS Real Estate - Effective	29,575,429	29,575,429		
I - PS Tangible - Effective	128,065,105		128,065,105	
J - Distilled Spirits	0			
M - Motor Vehicles	179,365,184			179,365,184
N - Watercraft	8,346,944		8,346,944	
Aircraft	81,000		81,000	
Watercraft (Non-Commercial)	4,116,361		4,116,361	
Inventory in Transit	29,642,715		29,642,715	
<b>Total</b>	<b>1,702,134,139</b>	<b>1,247,174,436</b>	<b>275,594,519</b>	<b>179,365,184</b>
Tax Base (Total Divided by 100)	17,021,341	12,471,744	2,755,945	1,793,652
Tax Rate		\$ 0.0325	\$ 0.0325	\$ 0.0325
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>553,194</b>	<b>405,332</b>	<b>89,568</b>	<b>58,294</b>
Required Support @ .028	476,598	349,209	77,166	50,222
Tax Support for Land, Building & Equipment	76,596	56,123	12,402	8,071
Tax Projections @ 95% Collection Rate				
Real Property Projections	385,065			
Tangible Personal Property Projections	85,090			
Motor Vehicle Projections	55,379			
<b>Total</b>	<b>525,534</b>			

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

From 2021 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	1,217,599,007	1,217,599,007		
G - Tangible Personal	105,342,394		105,342,394	
H - PS Real Estate - Effective	29,575,429	29,575,429		
I - PS Tangible - Effective	128,065,105		128,065,105	
J - Distilled Spirits	0			
M - Motor Vehicles	179,365,184			179,365,184
N - Watercraft	8,346,944		8,346,944	
Aircraft	81,000		81,000	
Watercraft (Non-Commercial)	4,116,361		4,116,361	
Inventory in Transit	29,642,715		29,642,715	
<b>Total</b>	<b>1,702,134,139</b>	<b>1,247,174,436</b>	<b>275,594,519</b>	<b>179,365,184</b>
Tax Base (Total Divided by 100)	17,021,341	12,471,744	2,755,945	1,793,652
Tax Rate		\$ 0.0312	\$ 0.0312	\$ 0.0312
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>531,066</b>	<b>389,118</b>	<b>85,985</b>	<b>55,962</b>
Required Support @ .028	476,598	349,209	77,166	50,222
Tax Support for Land, Building & Equipment	54,468	39,910	8,819	5,740
Tax Projections @ 95% Collection Rate				
Real Property Projections	369,663			
Tangible Personal Property Projections	81,686			
Motor Vehicle Projections	53,164			
<b>Total</b>	<b>504,513</b>			

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

From 2021 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	1,217,599,007	1,217,599,007		
G - Tangible Personal	105,342,394		105,342,394	
H - PS Real Estate - Effective	29,575,429	29,575,429		
I - PS Tangible - Effective	128,065,105		128,065,105	
J - Distilled Spirits	0			
M - Motor Vehicles	179,365,184			179,365,184
N - Watercraft	8,346,944		8,346,944	
Aircraft	81,000		81,000	
Watercraft (Non-Commercial)	4,116,361		4,116,361	
Inventory in Transit	29,642,715		29,642,715	
<b>Total</b>	<b>1,702,134,139</b>	<b>1,247,174,436</b>	<b>275,594,519</b>	<b>179,365,184</b>
Tax Base (Total Divided by 100)	17,021,341	12,471,744	2,755,945	1,793,652
Tax Rate		\$ 0.0340	\$ 0.0340	\$ 0.0340
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>578,726</b>	<b>424,039</b>	<b>93,702</b>	<b>60,984</b>
Required Support @ .028	476,598	349,209	77,166	50,222
Tax Support for Land, Building & Equipment	102,128	74,830	16,536	10,762
Tax Projections @ 95% Collection Rate				
Real Property Projections	402,837			
Tangible Personal Property Projections	89,017			
Motor Vehicle Projections	57,935			
<b>Total</b>	<b>549,789</b>			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

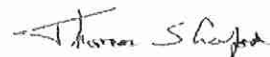
A 2020 Assessment of Adjusted Property At Full Rates			1,363,449,107
Net Change in	2021	119,802,189	
B 2021 Homestead Exemptions	2020	115,794,824	4,007,365
C 2020 Adjusted Tax Base			1,359,441,742
D 2021 Net Assessment Growth			121,140,193
E 2021 Total Valuation of Adjusted Property at Full Rates			1,480,581,935
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$1,126,008,484	95,597,888	\$1,217,599,007
G Tangible Personalty	109,024,651	(3,682,257)	105,342,394
H P.S. Co.-Real Estate-Effective	27,715,483	1,859,946	29,575,429 *
P.S. Co.-Real Estate-100%	27,715,483	1,859,946	29,575,429 *
I P.S. Co.-Tang.-Effective	100,700,489	27,364,616	128,065,105 *
P.S. Co.-Tang.-100%	108,417,110	27,880,230	136,297,340 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	169,105,203		179,365,184
N Watercraft	8,327,822		8,346,944
Net New Property: PVA Real Estate			16,955,780
P. S. Co. Real Estate-Effective			1,859,946 *
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)			81,000
Watercraft( Non-Commercial)			4,116,361
Inventory in transit			29,642,715
2020 R. E. Exonerations & Refunds			2,692,806
2020 Tangible Exonerations & Refunds			99,319 +

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

Witness my hand this

7-22-21



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

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft.	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need	
Adair	\$0.030	2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 229,566.05	1%	98%	2%					
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 232,572.88	5%	100%	0%					
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 245,613.38	1%	100%	0%					
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 246,987.98	-5%	95%	5%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 234,625.55	-2%	98%	2%					
		2018	\$ 220,562.72	\$ 224,692.31	\$ 13,040.50	\$ 230,495.96	3%	100%	0%					
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 238,049.19	-5%	95%	5%					
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 225,950.65	8%	100%	0%					
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 245,551.83								
		μ	\$ 225,801.39	\$ 224,424.18	\$ 1,377.21	\$ 236,601.50								
		2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 338,763.13	17%	100%	0%					
2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 409,324.46	13%	100%	0%							
2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 470,603.27	16%	100%	0%							
2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 561,203.43	13%	100%	0%							
2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 644,092.96	11%	100%	0%							
2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 720,841.75	-15%	95%	5%							
2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 845,560.45	-56%	49%	51%							
2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 543,043.02	-138%	50%	50%							
2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 227,968.50										
μ	\$ 278,315.82	\$ 281,452.26	\$ (3,136.44)	\$ 529,044.55										
2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 161,810.33	15%	100%	0%							
2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 189,564.83	11%	100%	0%							
2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 212,605.87	9%	100%	0%							
2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 233,430.33	10%	100%	0%							
2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 259,963.65	-1%	98%	2%							
2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 256,374.88	4%	100%	0%							
2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 267,926.52	5%	100%	0%							
2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 280,671.05	9%	100%	0%							
2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 307,988.46										
μ	\$ 173,014.61	\$ 154,379.77	\$ 18,634.85	\$ 241,148.44										
2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,354.00	18%	100%	0%							
2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,430.37	15%	100%	0%							
2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 141,052.52	2%	100%	0%							
2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,524.48	-15%	87%	13%							
2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,298.91	-5%	95%	5%							
2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,272.95	12%	100%	0%							
2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,431.59	2%	100%	0%							
2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,732.06	15%	100%	0%							
2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,183.32										
μ	\$ 125,562.58	\$ 118,595.21	\$ 6,967.37	\$ 131,475.58										
2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 128,866.87	7%	100%	0%							
2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 138,800.25	12%	100%	0%							
2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 158,400.48	12%	100%	0%							
2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 180,637.37	6%	100%	0%							
2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 192,135.00	7%	100%	0%							
2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 205,504.92	-14%	85%	15%							
2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 226,117.73	14%	100%	0%							
2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 198,458.08										
2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 231,658.35										
μ	\$ 156,084.25	\$ 143,731.97	\$ 12,352.28	\$ 184,508.78										

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft.	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need	
McCreery	\$0.040	2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 320,220.68		100%	0%					
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 347,688.27	8%	100%	0%					
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 393,104.05	12%	100%	0%					
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 399,392.84	2%	100%	0%					
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 439,837.08	9%	100%	0%					
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 461,275.78	5%	100%	0%					
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 488,635.24	6%	100%	0%					
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 521,750.48	6%	100%	0%					
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 542,793.76	4%	100%	0%		14,350	\$ 3,085,250.00	\$ 308,525.00	176%
		μ	\$ 204,110.64	\$ 178,837.72	\$ 25,272.92	\$ 434,966.46								
		Pulaski	\$0.030	2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 526,493.54		100%	0%			
2014	\$ 1,167,327.70			\$ 1,140,189.79	\$ 27,137.91	\$ 553,631.45	5%	100%	0%					
2015	\$ 1,185,553.54			\$ 1,144,846.29	\$ 40,707.25	\$ 594,338.70	7%	100%	0%					
2016	\$ 1,183,571.71			\$ 1,159,188.62	\$ 24,383.09	\$ 618,721.79	4%	100%	0%					
2017	\$ 1,249,375.16			\$ 1,171,924.09	\$ 77,451.07	\$ 696,172.86	11%	100%	0%					
2018	\$ 1,271,483.66			\$ 1,216,336.91	\$ 55,146.75	\$ 751,319.61	7%	100%	0%					
2019	\$ 1,307,727.56			\$ 1,347,209.84	\$ (39,482.28)	\$ 711,837.33	-6%	97%	3%					
2020	\$ 1,273,734.36			\$ 1,278,008.51	\$ (4,274.15)	\$ 707,563.18	-1%	100%	0%					
2021	\$ 1,376,129.04			\$ 1,311,442.65	\$ 64,686.39	\$ 772,249.57	8%	100%	0%		22,307	\$ 4,796,005.00	\$ 479,600.50	161%
μ	\$ 1,239,714.16			\$ 1,210,835.09	\$ 28,879.07	\$ 659,147.56								
Russell	\$0.045			2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 394,385.09		99%	1%			
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 410,313.64	4%	100%	0%					
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 403,005.50	-2%	98%	2%					
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 394,887.54	-2%	98%	2%					
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 404,111.38	2%	100%	0%					
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 408,598.90	1%	100%	0%					
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 440,449.86	7%	100%	0%					
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 456,611.11	4%	100%	0%					
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 498,411.50	8%	100%	0%		16,125	\$ 3,466,875.00	\$ 346,687.50	144%
		μ	\$ 502,097.74	\$ 491,360.59	\$ 10,737.15	\$ 423,419.39								
		Taylor	\$0.0325	2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 341,038.62		100%	0%			
2014	\$ 531,961.91			\$ 547,722.87	\$ (15,760.96)	\$ 325,277.66	-5%	97%	3%					
2015	\$ 553,598.18			\$ 638,207.21	\$ (84,609.03)	\$ 240,668.63	-35%	87%	13%					
2016	\$ 465,873.17			\$ 409,707.90	\$ 56,165.27	\$ 296,833.90	19%	100%	0%					
2017	\$ 452,101.52			\$ 428,166.41	\$ 23,935.11	\$ 320,769.01	7%	100%	0%					
2018	\$ 467,301.55			\$ 444,029.00	\$ 23,272.55	\$ 344,041.56	7%	100%	0%					
2019	\$ 507,928.25			\$ 448,155.85	\$ 59,772.40	\$ 403,813.96	15%	100%	0%					
2020	\$ 461,828.15			\$ 453,141.06	\$ 8,687.09	\$ 412,501.05	2%	100%	0%					
2021	\$ 523,769.81			\$ 448,007.05	\$ 75,762.76	\$ 488,263.81	16%	100%	0%		12,330	\$ 2,650,950.00	\$ 265,095.00	184%
μ	\$ 502,842.80			\$ 484,770.42	\$ 18,072.38	\$ 352,578.69								
Wayne	.035 Real .03 Personal .03 Motor			2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 125,343.83		97%	3%			
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 129,194.09	3%	100%	0%					
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 107,449.38	-20%	92%	8%					
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 106,093.04	-1%	99%	1%					
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 105,997.24	0%	100%	0%					
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 115,274.76	8%	100%	0%					
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 127,369.65	9%	100%	0%					
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 152,504.72	16%	100%	0%					
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 203,820.96	25%	100%	0%		11,332	\$ 2,436,380.00	\$ 243,638.00	84%
		μ	\$ 275,871.47	\$ 267,911.68	\$ 7,959.79	\$ 130,338.63								