



Two Rivers
HEALTH DISTRICT

KENNEWICK PUBLIC HOSPITAL DISTRICT

Board of Commissioners Packet

Thursday, January 30, 2025
Hybrid Meeting
via Zoom and

Trios Care Center at Vista Field
521 N. Young Street Kennewick, WA 99336
5:00 p.m.

Kennewick Public Hospital District
Trios Care Center 521 N. Young St. Kennewick, WA 99336
Thursday, January 30, 2025 | Hybrid Meeting
5:00 PM
AGENDA

I. District Business:

- A. Approval of Consent Agenda***
- B. Public Comment –**

II. NEW BUSINESS:

A. Reports

- 1. Lee Kerr – Superintendent, General Update
- 2. Legal Report - Heidi Ellerd, Legal Counsel
 - a. Updates – Records Requests
- 3. Administrative Report, Salem Thompson, Board Coordinator
 - a. Updates – Records work

B. Committee Reports/Recommendations

- 1. Finance Committee – Gary Long/Erica Davis
 - a. Acceptance of November and December 2024 financial statements* – Overview by Erica Davis
 - b. Approval of November and December 2024 payments and disbursements*
 - c. Treasurer’s Report – Gary Long
 - d. Audit updates
- 2. Governance Committee Updates – Mark Brault
 - a. Greater Health Now
 - b. Benton Franklin Health District
 - c. Reminder to complete your PDC F1
 - d. Approval of office lease at Trios Care Center at Vista Field*
 - e. Resolution 2025-1 changing dates of two regular meetings*
 - f. Resolution 2025-2 Richmond Trust Endowment Fund*
 - g. ADS board discussion (three District Commissioners)*
- 3. Planning Committee – Wanda Briggs/Marv Kinney
 - a. Update
- 4. Adult Day Services – General Update: Rick Reil/Spencer Harris
 - a. 2025 Budget approval*

III. Executive Session RCW 42.30.110 (1) (h) To evaluate the qualifications of a candidate appointment to elective office*

Potential designation of Nominee*

IV. COMMISSIONER COMMENTS

V. Upcoming items – NONE

VI. BOARD MEETINGS/EVENTS/EDUCATION

Next Regularly Scheduled Board Meeting – Thursday, February 27, @ 5:00p.m.

Close of Meeting

Kennewick Public Hospital District
Kennewick, Benton County, Washington
Consent Agenda
January 30, 2024

All Materials under the Consent Agenda are considered routine by the Board of Commissioners and will be adopted by one motion in the form listed below. There will be no separate discussion of these items. An item may be removed from the Consent Agenda and considered separately if the board members or the public desire further discussion.

1. Approval of Minutes

a. Meeting Minutes, November 21, 2024.

Kennewick Public Hospital District
Trios Care Center 521 N. Young St. Kennewick, WA 99336
Thursday, November 21, 2024 | Hybrid Meeting
5:00 PM
MINUTES

Attendance: Mark Brault, Marv Kinney, Rick Reil, Gary Long, Wanda Briggs, Sheila Dunlop, Lee Kerr, Heidi Ellerd, Erica Davis, Salem Thompson

Absent: Spencer Harris (excused)

I. District Business:

A. Approval of Consent Agenda – Approved as submitted.

IT WAS MOVED AND SECONDED TO APPROVE THE CONSENT AGENDA INCLUDING THE NOVEMBER 2024 MINUTES. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

B. Public Comment – None

II. NEW BUSINESS:

A. Reports

1. Lee Kerr – Superintendent, General Update –
Lee reported there was nothing new to report on pending litigation.
Lee reported on the L & I Bond Certification.
Lee discussed recovery center activities and a proposed upcoming groundbreaking.
2. Legal Report - Heidi Ellerd, Legal Counsel
 - a. Updates – Records Requests – Nothing new to report.
3. Administrative Report, Salem Thompson, Board Coordinator
 - a. Nothing new to report.

B. Committee Reports/Recommendations

1. Finance Committee – Gary Long/Erica Davis
Acceptance of October 2024 financial statements – Overview by Erica Davis
IT WAS MOVED AND SECONDED TO APPROVE THE OCTOBER 2024 FINANCIAL STATEMENTS AS PRESENTED. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

Mark suggested separating the \$500,000 required funds in the LGIP for the bond to be separately listed on the financial statements. This was agreed to by all.

- a. Approval of October 2024 payments and disbursements
IT WAS MOVED AND SECONDED TO APPROVE THE PAYMENTS AND DISBURSEMENTS AS PRESENTED. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.
- b. Treasurer’s Report – Gary Long
Gary provided an update on the status of L&I claims and the changes taking place.

- c. Audit updates – A draft of the 2023 audit was received and reviewed. Gary discussed the management representation letter which will finalize the audit.

On Monday, the State accountability audit work will begin.

- 2. Governance Committee Updates – Mark Brault
 - a. ADS board discussion – At the governance meeting there was a discussion on commissioner representation on the ADS Board and rotation of commissioner attendance.
 - b. District meeting location discussion – Potential of changing meetings to Adult Day Services. However, after discussion, it was decided to keep the meetings at the current location.

Mark let us know that Dr. Sheila Dunlop has turned in her letter of resignation effective the end of December 2024. Dr. Dunlop expressed her gratitude for the time spent in service of the District.

- 3. Planning Committee – Wanda Briggs
 - a. Communications update – No meeting in November 2024.
- 4. Adult Day Services – General Update: Rick Reil
 - a. 2025 budget work – The board will meet again in December and expects to have a budget for KPHD to approve.

III. COMMISSIONER COMMENTS

IV. Upcoming items – NONE

V. BOARD MEETINGS/EVENTS/EDUCATION

Next Regularly Scheduled Board Meeting – Thursday, December 19, 2024 @ 5:00p.m.

Management Reports

Kennewick Public Hospital District

For the period ended November 30, 2024

Prepared by

Guardian Financial Group

Prepared on

December 15, 2024

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These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them. Additionally, management has chosen to omit formal notes to these interim monthly financial statements. However, district leadership have provided explanations on select accounts below.

Financial Statement Explanation of Terms

The District's Financial documents use bookkeeping and accounting terms and phrases that have the following meanings:

Account 200 Community Care Agreement under the "Cost of Goods Sold" Section—This section represents the accounting software category designated for payments required by the Community Care Agreement to RCCH Trios to provide healthcare services which include charity care, reimbursements and on-going hospital operations.

Account 1020 Health Initiative Fund—Funds held to pursue the acquisition of a Recovery Center facility as well as to pursue other unmet healthcare needs in the District. These funds originated from the sale of Lifepoint's interest in the Tri-City Cancer Center. Lifepoint donated the proceeds of the sale to the District. Lifepoint Health, Inc. owns and operates Trios Hospital.

Account 1040 Worker's Compensation Account—This is a pass-through account with funds received from Trios RCCH to benefit pre-petition employees who are receiving workman's compensation benefits. It is beyond the requirements of the Community Care Agreement and provided by Trios RCCH to benefit prior and continuing employees.

Account 1055 Local Government Investment Pool Account -The Local Government Investment Pool (LGIP) is a voluntary investment vehicle operated by the State Treasurer. Over 530 local governments have participated in the pool since it was started in 1986 to provide safe, liquid, and competitive investment options for local government pursuant to RCW 43.250. The LGIP lets local governments use the State Treasurer's resources to safely invest their funds while enjoying the economies of scale available from a \$15-26 billion pooled fund investment portfolio. LGIP's investment objectives are, in priority order: 1) safety of principal, 2) maintaining adequate liquidity to meet cash flows, and 3) providing a competitive interest rate relative to other comparable investment alternatives. LGIP offers 100% li <https://www.tre.wa.gov/wp-content/uploads/LGIP-Investment-Policy-December-2018-1.pdf>quidity to its participants and as such is classified as a 'Cash Equivalent' on the District's balance sheet. LGIP investment guidelines are spelled out in the LGIP Investment Policy found at <https://www.tre.wa.gov/wp-content/uploads/LGIP-Investment-Policy-December-2018-1.pdf>.

Account 2001 Richmond Trust Account—This is a Legacy Trust with an income interest donated to the District by Mrs. Richmond. Baker Boyer Bank acts as the trustee.

Account 2100 Adult Day Services Loan Account—The District borrowed funds from ADS in mid-2019 to satisfy a long-term debt owed to the Kennewick Liquidation Trust. Principal and interest payments are made quarterly on a 10 year amortization schedule. The amortization schedule was shortened in October 2022 following a large, additional principal payment of \$120,000. The loan is now expected to be paid off in October, 2025.

Statement of Activity With Year to Date

November 2024

	Total	
	Nov 2024	Jan - Nov, 2024 (YTD)
REVENUE		
100 Property Tax Revenue	485,233.93	1,655,928.45
110 Grant Income		10,000.00
Total Revenue	485,233.93	1,665,928.45
COST OF GOODS SOLD		
200 Community Care Agreement	388,187.14	1,324,742.75
Total Cost of Goods Sold	388,187.14	1,324,742.75
GROSS PROFIT	97,046.79	341,185.70
EXPENDITURES		
301 Health Initiative Contributions	40,785.50	40,785.50
303 Scholarship Contributions		8,190.40
305 Bank Fees	326.13	3,922.11
315 Commissioner Mtg Stipend	4,025.00	33,443.00
320 Facilities Expense		
322 Rent Expense		421.13
323 Utilities	55.00	605.00
Total 320 Facilities Expense	55.00	1,026.13
326 Insurance	50.30	13,474.04
330 Legal and Professional		
331 Attorney Fees	1,620.63	9,827.42
332 Accounting	1,730.00	19,030.00
333 Audit Expense		12,301.36
335 Administrative Support	2,500.00	27,500.00
336 Other Professional Fees	940.26	10,424.38
Total 330 Legal and Professional	6,790.89	79,083.16
339 Licenses and Taxes		25.00
340 Office Expenses	1,017.01	4,871.66
342 Public Records Request	800.00	12,955.00
343 Records Management	175.00	14,805.90
345 Other Operating Expenses		205.48
360 Superintendent Compensation	3,300.00	36,300.00
VOID		0.00
Total Expenditures	57,324.83	249,087.38
NET OPERATING REVENUE	39,721.96	92,098.32
OTHER REVENUE		
900 Richmond Trust Income		25,493.37
950 Worker's Comp Reimbursements	19,382.05	266,535.25
960 Interest and Dividend Income	3,807.72	51,968.58

	Total	
	Nov 2024	Jan - Nov, 2024 (YTD)
Total Other Revenue	23,189.77	343,997.20
OTHER EXPENDITURES		
800 Workers Comp Claims Paid	10,720.00	251,313.90
810 Interest Expense		2,502.34
Total Other Expenditures	10,720.00	253,816.24
NET OTHER REVENUE	12,469.77	90,180.96
NET REVENUE	\$52,191.73	\$182,279.28

Statement of Financial Position

As of November 30, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 US Bank Checking 4037	683,337.71
1020 Health Initiative Reserves 2765	2,000.00
1030 US Bank 6221	100.00
1040 Key Bank Worker's Comp	20,084.57
1050 Cash Equivalents	
1055 Local Government Investment Pool	970,727.44
Total 1050 Cash Equivalents	970,727.44
Total Bank Accounts	1,676,249.72
Other Current Assets	
1105 Tax Receivable	705.00
Total Other Current Assets	705.00
Total Current Assets	1,676,954.72
Other Assets	
2001 Richmond Trust (Restricted)	582,272.29
Total Other Assets	582,272.29
TOTAL ASSETS	\$2,259,227.01
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2020 Accounts Payable	535,692.98
Total Accounts Payable	535,692.98
Credit Cards	
2024 U.S. Bank CC (4195)	1,072.01
Total Credit Cards	1,072.01
Other Current Liabilities	
2021.50 Current Portion ADS Loan Payable	9,840.51
Total Other Current Liabilities	9,840.51
Total Current Liabilities	546,605.50
Long-Term Liabilities	
2100 Loan from ADS	25,534.89
Total Long-Term Liabilities	25,534.89
Total Liabilities	572,140.39
Equity	
3200 Net Position	594,082.59
3210 Restricted - Expendable	341,000.00

	Total
3220 Restricted - Expendable Richmond Trust	569,724.75
Net Revenue	182,279.28
Total Equity	1,687,086.62
TOTAL LIABILITIES AND EQUITY	\$2,259,227.01

Statement of Cash Flows - Last Month

November 2024

	Total
OPERATING ACTIVITIES	
Net Revenue	52,191.73
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
2020 Accounts Payable	388,187.14
2024 U.S. Bank CC (4195)	182.87
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	388,370.01
Net cash provided by operating activities	440,561.74
NET CASH INCREASE FOR PERIOD	440,561.74
Cash at beginning of period	1,235,687.98
CASH AT END OF PERIOD	\$1,676,249.72

Check Detail

November 2024

Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount
1010 US Bank Checking 4037						
11/04/2024	Expenditure		U.S.Bank CC (4195)	ACH Debit(s)	R	-889.14
				ACH Debit(s)		-889.14
11/04/2024	Expenditure		Mutual of Enumclaw	ACH Debit(s)	R	-50.30
				ACH Debit(s)		50.30
11/07/2024	Expenditure		EFT Payments (See Detailed List)	ACH Debit(s)	R	-10,000.00
				W. Briggs, M. Brault, S. Harris, M. Kinney, G. Long, R. Reil		4,025.00
				S. Snowdy		2,500.00
				L. Kerr		3,300.00
				D. Clark		175.00
11/13/2024	Bill Payment (Check)	1747	Ellerd, Hultgrenn & Dahlhauser, LLP		R	-2,420.63
						-2,420.63
11/13/2024	Bill Payment (Check)	1748	Advantage IT		R	-940.26
						-940.26
11/15/2024	Expenditure		US Bank	Miscellaneous Fee(s)	R	-102.65
				Miscellaneous Fee(s)		102.65
11/18/2024	Expenditure		Epic Tax Solutions	ACH Debit(s)	R	-1,730.00
				ACH Debit(s)		1,730.00

Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount
11/27/2024	Bill Payment (Check)	1749	Adult Day Services		C	-13,391.80
						-13,391.80
11/27/2024	Bill Payment (Check)	1750	Grace Clinic		C	-27,393.70
						-27,393.70
1040 Key Bank Worker's Comp						
11/29/2024	Expenditure		Workers Comp		R	-10,720.00
				claims paid nov.2024		10,720.00
11/29/2024	Expenditure		KeyBank		R	-219.52
				Nov. Fees		219.52

Kennewick Public Hospital District
Transaction Report - US Bank Credit Card
November 2024

	Date	Transaction Type	Num	Adj	Name	Memo/Descr ption	Account	Split	Amount	Balance
U.S. Bank CC (4195)										
										889.14
		Beginning Balance								
	11/01/2024	Expenditure		No	FedEx Office		2024 U.S. Bank CC (4195)	340 Office Expenses	147.81	1,036.95
	11/04/2024	Expenditure		No	Adobe		2024 U.S. Bank CC (4195)	340 Office Expenses	21.73	1,058.68
	11/04/2024	Expenditure		No	U.S.Bank CC (4195)	ACH Debit(s)	2024 U.S. Bank CC (4195)	1010 US Bank Checking 4037	-889.14	169.54
	11/19/2024	Expenditure		No	GoDaddy.com, LLC		2024 U.S. Bank CC (4195)	340 Office Expenses	664.85	834.39
	11/19/2024	Expenditure		No	Microsoft Office		2024 U.S. Bank CC (4195)	340 Office Expenses	163.05	997.44
	11/19/2024	Expenditure		No	Microsoft Office		2024 U.S. Bank CC (4195)	340 Office Expenses	19.57	1,017.01
	11/25/2024	Expenditure		No	Spectrum		2024 U.S. Bank CC (4195)	323 Facilities Expense:Utilities	55.00	1,072.01
Total for U.S. Bank CC (4195)										
TOTAL										

Sunday, Dec 15, 2024 09:06:59 PM GMT-8 - Accrual Basis

Contractor Payment Register Report

Kennewick Public Hospital District



Pay Period From 10/01/2024 to 10/31/2024, Pay Date: 11/08/2024, Payment # 17

#	Contractor Name	Compensation	Federal Tax	YTD	State Tax	YTD	Reimbursement	Deductions	Net pay	Check #
9	Mark C Brault	1,288.00	0.00	0.00	0.00	0.00		0.00	1,288.00	
2	Wanda Briggs	483.00	0.00	0.00	0.00	0.00		0.00	483.00	
11	Debra L Clark	175.00	0.00	0.00	0.00	0.00		0.00	175.00	
13	Spencer D Harris	644.00	0.00	0.00	0.00	0.00		0.00	644.00	
3	Leland Kerr	3,300.00	0.00	0.00	0.00	0.00		0.00	3,300.00	
4	Marv Kinney	644.00	0.00	0.00	0.00	0.00		0.00	644.00	
5	Gary Long	966.00	0.00	0.00	0.00	0.00		0.00	966.00	
8	Salem Snowdy	2,500.00	0.00	0.00	0.00	0.00		0.00	2,500.00	
Payment Totals :		10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	

Management Reports

Kennewick Public Hospital District

For the period ended December 31, 2024

Prepared by

Guardian Financial Group

Prepared on

January 6, 2025

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Statement of Activity With Year to Date

December 2024

		Total
	Dec 2024	Jan - Dec 2024 (YTD)
REVENUE		
100 Property Tax Revenue	20,760.37	1,676,688.82
110 Grant Income		10,000.00
Total Revenue	20,760.37	1,686,688.82
COST OF GOODS SOLD		
200 Community Care Agreement	16,608.29	1,341,351.04
Total Cost of Goods Sold	16,608.29	1,341,351.04
GROSS PROFIT	4,152.08	345,337.78
EXPENDITURES		
301 Health Initiative Contributions		40,785.50
303 Scholarship Contributions		8,190.40
305 Bank Fees	245.63	4,167.74
315 Commissioner Mtg Stipend	2,737.00	36,180.00
318 Dues	3,500.00	3,500.00
320 Facilities Expense		
322 Rent Expense		421.13
323 Utilities	55.00	660.00
Total 320 Facilities Expense	55.00	1,081.13
326 Insurance	50.30	13,524.34
330 Legal and Professional		
331 Attorney Fees		9,827.42
332 Accounting	1,730.00	20,760.00
333 Audit Expense	10,527.53	22,828.89
335 Administrative Support	2,500.00	30,000.00
336 Other Professional Fees	894.60	11,318.98
Total 330 Legal and Professional	15,652.13	94,735.29
339 Licenses and Taxes		25.00
340 Office Expenses	204.35	5,076.01
342 Public Records Request		12,955.00
343 Records Management	450.00	15,255.90
345 Other Operating Expenses		205.48
360 Superintendent Compensation	3,300.00	39,600.00
VOID		0.00
Total Expenditures	26,194.41	275,281.79
NET OPERATING REVENUE	-22,042.33	70,055.99
OTHER REVENUE		
900 Richmond Trust Income		25,493.37

	Total	
	Dec 2024	Jan - Dec 2024 (YTD)
940 Unreal. Gain (Loss) Investments	14,807.36	14,807.36
950 Worker's Comp Reimbursements	19,272.99	285,808.24
960 Interest and Dividend Income	5,367.57	57,336.15
Total Other Revenue	39,447.92	383,445.12
OTHER EXPENDITURES		
800 Workers Comp Claims Paid	23,562.96	274,876.86
810 Interest Expense		2,502.34
Total Other Expenditures	23,562.96	277,379.20
NET OTHER REVENUE	15,884.96	106,065.92
NET REVENUE	\$ -6,157.37	\$176,121.91

Statement of Financial Position

As of December 31, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 US Bank Checking 4037	90,118.68
1020 Health Initiative Reserves 2765	2,000.00
1030 US Bank 6221	100.00
1040 Key Bank Worker's Comp	15,593.74
1050 Cash Equivalents	
1055 Local Government Investment Pool	1,563,268.20
Total 1050 Cash Equivalents	1,563,268.20
Total Bank Accounts	1,671,080.62
Other Current Assets	
1105 Tax Receivable	705.00
Total Other Current Assets	705.00
Total Current Assets	1,671,785.62
Other Assets	
2001 Richmond Trust (Restricted)	597,079.65
Total Other Assets	597,079.65
TOTAL ASSETS	\$2,268,865.27
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2020 Accounts Payable	552,301.27
Total Accounts Payable	552,301.27
Credit Cards	
2024 U.S. Bank CC (4195)	259.35
Total Credit Cards	259.35
Other Current Liabilities	
2021.50 Current Portion ADS Loan Payable	9,840.51
Total Other Current Liabilities	9,840.51
Total Current Liabilities	562,401.13
Long-Term Liabilities	
2100 Loan from ADS	25,534.89
Total Long-Term Liabilities	25,534.89
Total Liabilities	587,936.02
Equity	
3200 Net Position	594,082.59
3210 Restricted - Expendable	341,000.00

	Total
3220 Restricted - Expendable Richmond Trust	569,724.75
Net Revenue	176,121.91
Total Equity	1,680,929.25
TOTAL LIABILITIES AND EQUITY	\$2,268,865.27

Statement of Cash Flows - Last Month

December 2024

	Total
OPERATING ACTIVITIES	
Net Revenue	-6,157.37
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
2020 Accounts Payable	16,608.29
2024 U.S. Bank CC (4195)	-812.66
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	15,795.63
Net cash provided by operating activities	9,638.26
INVESTING ACTIVITIES	
2001 Richmond Trust (Restricted)	-14,807.36
Net cash provided by investing activities	-14,807.36
NET CASH INCREASE FOR PERIOD	-5,169.10
Cash at beginning of period	1,676,249.72
CASH AT END OF PERIOD	\$1,671,080.62

Check Detail

December 2024

Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount
1010 US Bank Checking 4037						
12/04/2024	Expenditure		Mutual of Enumclaw	ACH Debit(s)	R	-50.30
				ACH Debit(s)		50.30
12/09/2024	Expenditure		EFT Payments (See Detailed List)	ACH Debit(s)	R	-8,987.00
				M. Brault, S. harris, M. Kinney, G. Long, R. Reil		2,737.00
				S. Snowdy		2,500.00
				L. Kerr		3,300.00
				D. Clark		450.00
12/10/2024	Expenditure		Local Government Investment Pool	Internal Wire Transfer Debit(s)	R	-587,200.00
				Internal Wire Transfer Debit(s)		587,200.00
12/13/2024	Expenditure		US Bank	Miscellaneous Fee(s)	R	-38.48
				Miscellaneous Fee(s)		38.48
12/16/2024	Expenditure		Epic Tax Solutions	ACH Debit(s)	R	-1,730.00

Date	Transaction Type	Num Name	Memo/Description	Clr	Amount
			ACH Debit(s)		1,730.00
12/19/2024	Bill Payment (Check)	1751 Advantage IT		R	-894.60
					-894.60
12/19/2024	Bill Payment (Check)	Association of Washington 1752 Public Hospital Districts		C	-3,500.00
					-3,500.00
12/19/2024	Bill Payment (Check)	1753 Eide Bailly LLP		R	-10,527.53
					-10,527.53
12/19/2024	Expenditure	U.S.Bank CC (4195)	ACH Debit(s)	R	-1,072.01
			ACH Debit(s)		-1,072.01
1040 Key Bank Worker's Comp					
12/30/2024	Expenditure	Workers Comp		R	-23,562.96
					23,562.96

Date	Transaction Type	Num Name	Memo/Description	Clr	Amount
12/30/2024	Expenditure	KeyBank		R	-200.86
					200.86

Kennewick Public Hospital District

Transaction Report - US Bank Credit Card

December 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
U.S. Bank CC (4195)									
Beginning Balance									
12/02/2024	Credit Card Expenditure		No	Adobe		2024 U.S. Bank CC (4195)	340 Office Expenses	21.73	1,072.01
12/19/2024	Credit Card Expenditure		No	Microsoft Edge		2024 U.S. Bank CC (4195)	340 Office Expenses	163.05	1,093.74
12/19/2024	Credit Card Expenditure		No	Microsoft Office		2024 U.S. Bank CC (4195)	340 Office Expenses	19.57	1,256.79
12/19/2024	Expenditure		No	U.S.Bank CC (4195)	ACH Debit(s)	2024 U.S. Bank CC (4195)	1010 US Bank Checking 4037	-1,072.01	1,276.36
12/23/2024	Credit Card Expenditure		No	Spectrum		2024 U.S. Bank CC (4195)	323 Facilities Expense:Utilities	55.00	204.35
Total for U.S. Bank CC (4195)								\$ -812.66	
TOTAL								\$ -812.66	

**KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON
RESOLUTION NO. 2025-1**

**A Resolution changing the date of two regular meetings of the Board of
Commissioners**

WHEREAS, the Kennewick Public Hospital District Board of Commissioners have set their calendar of regularly scheduled meetings by Resolution; and

WHEREAS, the Kennewick Public Hospital District Board of Commissioners find it desirable to alter the meeting date of two regular meetings as set forth below;

NOW, THEREFORE BE IT RESOLVED that the regular meetings set forth below are hereby changed as follows:

- Thursday, November 27, 2025 meeting will be moved to Thursday, November 20, 2025
- Thursday, December 25 2025 meeting will be moved to Thursday, December 18, 2025.

ADOPTED AND APPROVED by the Commissioners of Kennewick Public Hospital District, Benton County, Washington, at a regular public meeting thereof this 30th day of January, 2025, the following Commissioners being present and voting:

**KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON**

Mark Brault, President & Commissioner

Spencer Harris, Commissioner

Marv Kinney, Vice President &
Commissioner

Richard Reil, Commissioner

Wanda Briggs, Commissioner

Gary Long, Commissioner

**KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON
RESOLUTION NO. 2025-2**

**A Resolution relating to expenditures of income from the
Paul G. and Mabel Richmond Endowment Fund**

WHEREAS, the Kennewick Public Hospital District was named as income beneficiary from the Paul G. and Mabel Richmond Endowment Fund; and

WHEREAS, the Kennewick Public Hospital District Board of Commissioners find it desirable to account for how the funds received from the Paul G. and Mabel Richmond Endowment Fund will be used in 2025;

NOW, THEREFORE BE IT RESOLVED that the funds received in 2025 from the Paul G. and Mabel Richmond Endowment Fund will be used to fund two scholarships for nursing students residing in the Kennewick Public Hospital District boundaries.

ADOPTED AND APPROVED by the Commissioners of Kennewick Public Hospital District, Benton County, Washington, at a regular public meeting thereof this 30th day of January, 2025, the following Commissioners being present and voting:

**KENNEWICK PUBLIC HOSPITAL
DISTRICT BENTON COUNTY,
WASHINGTON**

Mark Brault, President & Commissioner

Spencer Harris, Commissioner

Marv Kinney, Vice President & Commissioner

Richard Reil, Commissioner

Wanda Briggs, Commissioner

Gary Long, Commissioner

Adult Day Services of the Tri-Cities 2025 Budget Overview

	2025 BUDGET	2024 BUDGET	
Ordinary Income/Expense			
Income			
4010 · ALTC (SSBG) III-B	\$ 80,000.00	\$ 63,000.00	
4011 · Private Pay	\$ 135,000.00	\$ 127,150.00	
4013 · Donations	\$ 50,000.00	\$ 30,000.00	
4016 · United Way Donor Designation	\$ -	\$ -	
4017 · Title XIX Medicaid	\$ 1,175,000.00	\$ 1,128,000.00	
4025 · Respite Care	\$ 30,000.00	\$ 28,000.00	
4026 · D D Services	\$ 27,000.00	\$ 25,000.00	
4080 · Other Income -includes VA	\$ 15,000.00	\$ 21,804.91	KPHD reimbursement
4090 · Interest Income	\$ 12,589.00	\$ 20,000.00	
4300 · RENTAL INCOME	\$ 35,667.00	\$ 27,310.00	
4400 · EMPLOYEE RETENTION CREDIT		\$ -	
4730 · Refunds (Income)	\$ 3,740.00	\$ 3,740.00	
Total Income	\$ 1,563,996.00	\$ 1,474,004.91	
Expense			
Bad Debt Expense	\$ 500.00	\$ 3,233.00	
Building Property Tax	\$ 4,000.00	\$ 6,500.00	
EMPLOYEE COMPENSATION			
5000A · Salaries & Wages.	\$ 781,427.24	\$ 856,932.00	2025 includes a 3% increase in Q3 2025
5000B · Payroll Accrual	\$ 12,000.00	\$ 10,000.00	
5005 · Payroll Tax Expense	\$ 93,771.27	\$ 100,276.00	same as above
5020 · Medical Insurance	\$ 135,000.00	\$ 135,000.00	
5025 · Life Insurance	\$ 1,000.00	\$ 800.00	
5026 · Dental Insurance	\$ 9,000.00	\$ 8,033.00	
5027 · Vision Insurance	\$ 2,000.00	\$ 1,895.00	
5030 · Retirement Plan	\$ 32,000.00	\$ 28,595.00	
Total EMPLOYEE COMPENSATION	\$ 1,066,198.51	\$ 1,141,531.00	
OPERATIONAL EXPENSES			
5035 · Office Supplies	\$ 5,000.00	\$ 6,000.00	
5040 · Operating Supplies - Site	\$ 41,000.00	\$ 37,000.00	

Adult Day Services of the Tri-Cities 2025 Budget Overview

	2025 BUDGET	2024 BUDGET	
5050 · Audit and Accounting Expense	\$ 13,000.00	\$ 18,000.00	Guardian Financial
5055 · Client Meals Expense	\$ 97,232.79	\$ 81,000.00	
5060 · Contracted Physical Therapy	\$ -	\$ 7,000.00	
5070 · Depreciation Expense	\$ 15,000.00	\$ 15,000.00	
5085 · Travel Expense (Mtgs/Workshops)	\$ 19,000.00	\$ 10,000.00	
5095 · Transportation - Client	\$ 31,000.00	\$ 26,000.00	
5105 · Advertising and Promotion	\$ 1,200.00	\$ 1,200.00	
5106- ADVERTISING EXP N BLDG	\$ 8,000.00	\$ 1,000.00	Realtor cost for executing lease
5110 · Advertising - Hiring Expense	\$ 1,500.00	\$ 300.00	
5115 · Rent - Building	\$ -	\$ -	
5120 · Rent - Equipment	\$ -	\$ -	
5125 · Insurance - Directors/Officers	\$ 2,500.00	\$ 10,500.00	
5130 · Insurance Comprehensive	\$ 18,300.00	\$ 2,000.00	
5135 · BUILDING/ PROPERTY INS	\$ 13,500.00	\$ 12,000.00	
5140 · Utilities	\$ 14,000.00	\$ 16,100.00	
5145 · Garbage	\$ 2,100.00	\$ 1,920.00	
5150 · Cleaning	\$ 660.00	\$ 660.00	
5155 · Repairs and Maintenance (S.BLD)	\$ 15,000.00	\$ 5,000.00	
5156 · REPAIRS & MAINTENANCE N. BLD	\$ 5,000.00	\$ 1,500.00	
5160 · Small Tools (under \$1000)	\$ 2,000.00	\$ 2,000.00	
5162 · Machinery & Equip (under 1k)	\$ 1,000.00	\$ 400.00	
5165 · Dues and Subscriptions	\$ 3,200.00	\$ 3,100.00	
5170 · Printing Expense	\$ 500.00	\$ 500.00	
5180 · Grounds Maintenance	\$ 22,000.00	\$ 10,000.00	
5185 · Professional Fees	\$ 20,000.00	\$ 1,200.00	KPHD audit
5186 · Postage & Delivery	\$ 500.00	\$ 1,300.00	
5220 · Interest Expense	\$ 25,000.00	\$ 25,000.00	
5225 · Bank Service Charges	\$ 350.00	\$ 350.00	
5235 · Refund Expense	\$ 200.00	\$ -	
5667 · Telephone/Computer Expense	\$ 5,000.00	\$ 3,000.00	
60200 · Automobile Expense	\$ 1,500.00	\$ 840.00	

Adult Day Services of the Tri-Cities 2025 Budget Overview

	2025 BUDGET	2024 BUDGET
61700 · Computer and Internet Expenses	\$ 7,000.00	\$ 10,000.00
62000 · Continuing Education	\$ 2,000.00	\$ 600.00
63500 · Janitorial Expense	\$ 2,500.00	\$ 2,500.00
8888 · ADULT DAY HEALTH SOFTWARE	\$ 8,000.00	\$ 8,000.00
OPERATIONAL EXPENSES - Other	\$ 1,000.00	\$ 500.00
Total OPERATIONAL EXPENSES	\$ 404,742.79	\$ 321,470.00
5210 · Funded Depreciation Expense	\$ -	\$ -
Total Expense	\$ 1,475,441.30	\$ 1,472,734.00
Net Ordinary Income	\$ 88,554.70	\$ 1,270.91
Other Income/Expense		
Other Expense		
Total Other Expense	\$ -	\$ -
Net Other Income	\$ -	\$ -
Net Income	\$ 88,554.70	\$ 1,270.91