



Two Rivers
HEALTH DISTRICT

KENNEWICK PUBLIC HOSPITAL DISTRICT

Board of Commissioners

Regular Meeting Packet

Thursday, January 29, 2026

Hybrid Meeting

5:00 pm

via Zoom and in person at:

Trios Care Center at Vista Field

521 N. Young Street, Kennewick, WA 99336

Kennewick Public Hospital District

Kennewick, Benton County, Washington

Consent Agenda

January 29, 2026

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:
Meeting Minutes, November 20, 2025

Kennewick Public Hospital District
Thursday, January 29, 2026 | Hybrid Meeting
5:00 PM
AGENDA

I. District Business:

- A. Approval of Consent Agenda***
- B. Declare any known or perceived Conflicts Of Interest with agenda items**
- C. Public Comment –**

II. NEW BUSINESS:

- 1. Commissioner Vacancy - Nominations**
 - a. Executive Session RCW 42.30.110(1)(h)***
 - b. Appointment of Commissioner***
 - c. Oath of Office Administration***
- 2. Lee Kerr – Superintendent, General Update**
- 3. Legal Report - Heidi Ellerd, Legal Counsel**
 - a. Updates – Records Requests**
- 4. Administrative Report, Salem Thompson, Board Coordinator**

B. Committee Reports/Recommendations

- 1. Finance Committee – Spencer Harris/Erica Davis**
 - a. Overview of November and December 2025 Financials – Erica Davis**
 - b. Acceptance of November and December 2025 Financial statements***
 - c. Approval of November and December 2025 payments and disbursements***
 - d. Treasurer's Report – Spencer Harris**
- 2. Governance Committee Updates – Mark Brault**
 - a. General update**
 - b. Resolutions***
 - 2026-1 Paul G. and Mabel Richmond Endowment Fund
 - 2026-2 Changing Dates of 2 Regular Meetings in 2026
 - 2026-3 Appointing Treasurer
 - 2026-4 Surety Bond Amount
 - c. Benton Franklin Recovery Coalition Breakfast***
 - d. Contract updates:**
 - Heidi Ellerd*
 - Salem Snowdy Thompson*
- 3. Planning Committee – Wanda Briggs**
 - a. General update**
- 4. Adult Day Services – Rick Reil**
 - a. General update**
 - b. 2026 Budget***

III. COMMISSIONER COMMENTS

IV. Upcoming items –NONE

V. BOARD MEETINGS/EVENTS/EDUCATION

Next Regularly Scheduled Board Meeting – Thursday, February 26, 2026 @ 5:00 p.m.

Close of Meeting

**Indicates potential board action.*

Kennewick Public Hospital District
Thursday, November 20, 2025 | Hybrid Meeting
5:00 PM
MINUTES

Attendance: Mark Brault, Marv Kinney, Rick Reil, Spencer Harris, Wanda Briggs, Heidi Ellerd, Erica Davis, Salem Thompson

Absent: Lee Kerr (excused) Shannon Phipps

I. District Business:

A. Approval of Consent Agenda

IT WAS MOVED AND SECONDED TO APPROVE THE CONSENT AGENDA INCLUDING MINUTES FROM OCTOBER 30, 2025. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

B. Declare any known or perceived Conflicts Of Interest with agenda items – NONE DECLARED.

C. Public Comment –NONE.

II. NEW BUSINESS:

1. Lee Kerr – Superintendent, General Update – Absent.
2. Legal Report - Heidi Ellerd, Legal Counsel
 - a. Updates – Records Requests – Nothing new to report.
3. Administrative Report, Salem Thompson, Board Coordinator – Nothing new to report.

B. Committee Reports/Recommendations

1. Finance Committee – Mark Brault/Erica Davis
 - a. Overview of October 2025 Financials – Erica Davis provided an overview. Marv Kinney asked for clarification on line 1020 and a discussion followed on proposed wording change. Discussion on removing line 2100 (ADS Loan) which is paid off.

b. Acceptance of October 2025 Financial statements
IT WAS MOVED AND SECONDED TO APPROVE THE OCTOBER 2025 FINANCIAL STATEMENTS AS PRESENTED. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

c. Approval of October 2025 payments and disbursements
IT WAS MOVED AND SECONDED TO APPROVE THE OCTOBER 2025 FINANCIAL STATEMENTS AS PRESENTED. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

d. Updated Budget -
Additions to the budget that were discussed were increased funding for scholarships, health initiatives, and a 90-day operational reserve set aside, which will be 25% difference between the proposed 2026 budget and the 2025 actuals. No new bank account will be created. Instead, this will be held within the LGIP account.

IT WAS MOVED AND SECONDED TO APPROVE THE UPDATED BUDGET

WITH THE CHANGES DISCUSSED INCLUDING INCREASES TO SCHOLARSHIPS, HEALTH INITIATIVES, AND A 90-DAY OPERATIONAL RESERVE. ALL IN FAVOR, NO DISCUSSION. MOTION CARRIED.

e. Treasurer's Report— Mark Brault

Spencer Harris agreed to serve as Treasurer and Secretary for the District. If appointed then all resolutions and necessary changes to District documents can be done at the next regular meeting.

IT WAS MOVED AND SECONDED TO APPOINT COMMISSIONER HARRIS TO THE POSITION OF TREASURER/SECRETARY FOR THE KENNEWICK PUBLIC HOSPITAL DISTRICT EFFECTIVE IMMEDIATELY. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

Mark Brault thanked Spencer for his willingness to serve.

2. Governance Committee Updates – Mark Brault

- a. Community Health Improvement Plan – The plan is being finalized and should be published soon.
- b. Commissioner Vacancy – From Commissioner Long's resignation, the District has 90 days to fill the position. One candidate, Grace Davidson was nominated.

IT WAS MOVED AND SECONDED TO NOMINATE GRACE DAVIDSON AS A CANDIDATE FOR THE OPEN POSITION ON THE KENNEWICK PUBLIC HOSPITAL DISTRICT. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

Heidi will assist with wording the public notice. This will be signed by Lee and will be posted in the following three public places and the District website: The Kennewick US Post Office, The Kennewick Public Library on Union Street, and the door of the District office located at 525 S. Young Street, Kennewick.

Discussion on a media release to announce the vacancy. A release will be developed and issued soon.

- c. Voters' Pamphlet – Lee is working on the participation costs since two commissioners were featured in this year's pamphlet. The District will participate in the pamphlet going forward.
- d. No December Meeting – After discussion, it was deemed there would not be a 2025 December meeting. Salem will update the website.

3. Planning Committee – Wanda Briggs

- a. General update- Planning had no meeting this month, but an email was received from WSU outlining some opportunities for support. Due to the holidays, planning will be discussed at its January 2026 meeting. It has been discussed that a donation toward recovery center efforts might be possible or perhaps one of the food banks.

Mark and Spencer opened a discussion on mobile clinics that will be shut down soon due to lack of funding. More discussion and facts are needed.

4. Adult Day Services – Rick Reil / Salem Thompson

Financial status is stable with expected updates to the bylaws in early 2026 and a more timely budget development.

ADS is aware the District has not allocated its 35K towards health initiatives and asks the

District if it will consider ADS as the recipient.

A discussion followed and it was decided that at this time the District will not allocate the funds to ADS.

- a. General update – Nothing new to report.
- b. Parking lot project update – Salem Thompson discussed the high level impact of improvements to the facility and reported they expect to commence work spring of 2026.

III. COMMISSIONER COMMENTS

IV. Upcoming items –NONE

V. BOARD MEETINGS/EVENTS/EDUCATION

Next Regularly Scheduled Board Meeting – Thursday, January 29, 2026

Close of Meeting – 5:53 pm

Management Reports

Kennewick Public Hospital District

For the period ended November 30, 2025

Prepared by

GFG Accounting Services

Prepared on

December 4, 2025

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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% liquidity 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 1056 LGIP-Restricted Funds L&I Claims – Funds held to stay in compliance with state laws. \$500,000 is reserved for L&I self-insurance purposes.

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 2025

| | | Total |
|---|-------------------|-----------------------|
| | Nov 2025 | Jan - Nov, 2025 (YTD) |
| REVENUE | | |
| 100 Property Tax Revenue | 497,369.33 | 1,716,078.61 |
| Total Revenue | 497,369.33 | 1,716,078.61 |
| COST OF GOODS SOLD | | |
| 200 Community Care Agreement | 397,895.46 | 1,372,862.89 |
| Total Cost of Goods Sold | 397,895.46 | 1,372,862.89 |
| GROSS PROFIT | 99,473.87 | 343,215.72 |
| EXPENDITURES | | |
| 303 Scholarship Contributions | | 4,190.40 |
| 305 Bank Fees | 94.97 | 1,973.41 |
| 315 Commissioner Mtg Stipend | 2,576.00 | 32,683.00 |
| 320 Facilities Expense | | |
| 322 Rent Expense | | 499.68 |
| 323 Utilities | 55.00 | 605.00 |
| Total 320 Facilities Expense | 55.00 | 1,104.68 |
| 326 Insurance | 53.90 | 13,413.05 |
| 330 Legal and Professional | | |
| 331 Attorney Fees | 1,000.00 | 6,045.33 |
| 332 Accounting | 1,796.75 | 19,363.75 |
| 333 Audit Expense | | 15,634.84 |
| 335 Administrative Support | 2,500.00 | 27,500.00 |
| 336 Other Professional Fees | 1,370.42 | 10,318.88 |
| Total 330 Legal and Professional | 6,667.17 | 78,862.80 |
| 339 Licenses and Taxes | | 25.00 |
| 340 Office Expenses | 313.14 | 4,446.12 |
| 342 Public Records Request | 825.00 | 14,145.56 |
| 343 Records Management | 675.00 | 13,693.81 |
| 345 Other Operating Expenses | | 251.56 |
| 347 Public Election Costs | | 14,828.42 |
| 360 Superintendent Compensation | 3,300.00 | 36,300.00 |
| VOID | | 0.00 |
| Total Expenditures | 14,560.18 | 215,917.81 |
| NET OPERATING REVENUE | 84,913.69 | 127,297.91 |
| OTHER REVENUE | | |
| 900 Richmond Trust Income | | 16,806.00 |
| 940 Unreal. Gain (Loss) Investments | | 55,475.45 |
| 950 Worker's Comp Reimbursements | | 84,455.76 |

| | | Total |
|----------------------------------|--------------------|-----------------------|
| | Nov 2025 | Jan - Nov, 2025 (YTD) |
| 960 Interest and Dividend Income | 4,811.29 | 51,512.09 |
| Total Other Revenue | 4,811.29 | 208,249.30 |
| OTHER EXPENDITURES | | |
| 800 Workers Comp Claims Paid | 90,844.98 | |
| 810 Interest Expense | 1,038.39 | |
| Total Other Expenditures | 0.00 | 91,883.37 |
| NET OTHER REVENUE | 4,811.29 | 116,365.93 |
| NET REVENUE | \$89,724.98 | \$243,663.84 |

Statement of Financial Position

As of November 30, 2025

| | Total |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1010 US Bank Checking 4037 | 134,140.73 |
| 1020 Health Initiative Reserves 2765 | 2,000.00 |
| 1030 US Bank 6221 | 100.00 |
| 1050 Cash Equivalents | |
| 1055 Local Government Investment Pool | 1,196,061.45 |
| 1056 LGIP-Restricted Funds Insurance | 500,000.00 |
| Total 1055 Local Government Investment Pool | 1,196,061.45 |
| Total 1050 Cash Equivalents | 1,196,061.45 |
| Total Bank Accounts | 1,832,302.18 |
| Other Current Assets | |
| 1105 Tax Receivable | 705.00 |
| Total Other Current Assets | 705.00 |
| Total Current Assets | 1,833,007.18 |
| Other Assets | |
| 2001 Richmond Trust (Restricted) | 652,555.10 |
| Total Other Assets | 652,555.10 |
| TOTAL ASSETS | \$2,485,562.28 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2020 Accounts Payable | 552,808.28 |
| Total Accounts Payable | 552,808.28 |
| Credit Cards | |
| 2024 U.S. Bank CC (4195) | 947.46 |
| Total Credit Cards | 947.46 |
| Total Current Liabilities | 553,755.74 |
| Total Liabilities | 553,755.74 |
| Equity | |
| 3200 Net Position | 777,417.95 |
| 3210 Restricted - Expendable | 341,000.00 |
| 3220 Restricted - Expendable Richmond Trust | 569,724.75 |
| Net Revenue | 243,663.84 |
| Total Equity | 1,931,806.54 |
| TOTAL LIABILITIES AND EQUITY | \$2,485,562.28 |

Statement of Cash Flows - Last Month

November 2025

| | Total |
|---|-----------------------|
| OPERATING ACTIVITIES | |
| Net Revenue | 89,724.98 |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | |
| 2020 Accounts Payable | 397,895.46 |
| 2024 U.S. Bank CC (4195) | 50.06 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | 397,945.52 |
| Net cash provided by operating activities | 487,670.50 |
| NET CASH INCREASE FOR PERIOD | 487,670.50 |
| Cash at beginning of period | 1,344,631.68 |
| CASH AT END OF PERIOD | \$1,832,302.18 |

Check Detail

November 2025

| Date | Transaction Type | Num Name | Memo/Description | Clr | Amount |
|-----------------------------------|----------------------|--|---------------------------------|-----|-------------|
| 1010 US Bank Checking 4037 | | | | | |
| 11/04/2025 | Expenditure | Mutual of Enumclaw | ACH Debit(s) | C | -53.90 |
| | | | ACH Debit(s) | | 53.90 |
| | | | | | |
| 11/06/2025 | Bill Payment (Check) | 1795 Ellerd, Hultgrenn & Dahlhauser, LLP | | C | -1,000.00 |
| | | | | | -1,000.00 |
| | | | | | |
| 11/07/2025 | Expenditure | U.S.Bank CC (4195) | ACH Debit(s) | C | -793.08 |
| | | | ACH Debit(s) | | -793.08 |
| | | | | | |
| 11/07/2025 | Expenditure | EFT Payments (See Detailed List) | ACH Debit(s) | C | -9,051.00 |
| | | M. Brault, M. Kinney, G. Long, R. Reil | | | 2,576.00 |
| | | S. Snowdy | | | 2,500.00 |
| | | L. Kerr | | | 3,300.00 |
| | | D. Clark | | | 675.00 |
| | | | | | |
| 11/12/2025 | Expenditure | Local Government Investment Pool | Internal Wire Transfer Debit(s) | C | -599,700.00 |

| Date | Transaction Type | Num Name | Memo/Description | Clr | Amount |
|------------|----------------------|---|---------------------------------|-----|------------|
| | | | Internal Wire Transfer Debit(s) | | 599,700.00 |
| 11/17/2025 | Expenditure | Guardian Financial Group | ACH Debit(s) | C | -1,796.75 |
| | | | Accounting | | 1,796.75 |
| 11/17/2025 | Expenditure | US Bank | Wire Fee Miscellaneous Fee(s) | C | -88.56 |
| | | | Wire Fee Miscellaneous Fee(s) | | 88.56 |
| 11/19/2025 | Bill Payment (Check) | 1796 Ellerd, Hultgrenn & Dahlhauser, LLP | | C | -825.00 |
| | | | | | -825.00 |
| 11/19/2025 | Bill Payment (Check) | 1797 Advantage IT | | C | -895.42 |
| | | | | | -895.42 |

Kennewick Public Hospital District

Transaction Report - US Bank Credit Card

November 2025

| DATE | NAME | SPLIT | AMOUNT | BALANCE |
|--------------------------------------|--------------------|--|----------------|---------|
| U.S. Bank CC (4195) | | | | |
| Beginning Balance | | | | 897.40 |
| 11/07/2025 | U.S.Bank CC (4195) | 1010 US Bank Checking 4037 | -793.08 | 104.32 |
| 11/10/2025 | Best Buy | 340 Office Expenses | 32.63 | 136.95 |
| 11/10/2025 | Adobe | 340 Office Expenses | 21.75 | 158.70 |
| 11/12/2025 | MRSC Rosters | 336 Legal and Professional:Other Professional Fees | 475.00 | 633.70 |
| 11/19/2025 | Microsoft Office | 340 Office Expenses | 146.56 | 780.26 |
| 11/19/2025 | FedEx Office | 340 Office Expenses | 92.61 | 872.87 |
| 11/19/2025 | Microsoft Edge | 340 Office Expenses | 19.59 | 892.46 |
| 11/24/2025 | Spectrum | 323 Facilities Expense:Utilities | 55.00 | 947.46 |
| Total for U.S. Bank CC (4195) | | | \$50.06 | |
| TOTAL | | | \$50.06 | |

Contractor Payment Register Report

Kennewick Public Hospital District



Pay Period From 10/01/2025 to 10/31/2025, Pay Date: 11/10/2025, 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 | |
| 11 | Debra L Clark | 675.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 675.00 | |
| 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 | 322.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 322.00 | |
| 7 | Rick Reil | 322.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 322.00 | |
| 8 | Salem Snowdy | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 2,500.00 | |
| Payment Totals : | | 9,051.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,051.00 | |

Management Reports

Kennewick Public Hospital District

For the period ended December 31, 2025

Prepared by

GFG Accounting Services

Prepared on

January 15, 2026

For management use only

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Statement of Activity With Year to Date

December 2025

| | | Total |
|---|------------------|----------------------|
| | Dec 2025 | Jan - Dec 2025 (YTD) |
| REVENUE | | |
| 100 Property Tax Revenue | 12,464.46 | 1,728,543.07 |
| 110 Grant Income | 16,447.00 | 16,447.00 |
| Total Revenue | 28,911.46 | 1,744,990.07 |
| COST OF GOODS SOLD | | |
| 200 Community Care Agreement | 9,971.57 | 1,382,834.46 |
| Total Cost of Goods Sold | 9,971.57 | 1,382,834.46 |
| GROSS PROFIT | 18,939.89 | 362,155.61 |
| EXPENDITURES | | |
| 303 Scholarship Contributions | | 4,190.40 |
| 305 Bank Fees | 115.42 | 2,088.83 |
| 315 Commissioner Mtg Stipend | 2,898.00 | 35,581.00 |
| 318 Dues | 3,500.00 | 3,500.00 |
| 320 Facilities Expense | | |
| 322 Rent Expense | | 499.68 |
| 323 Utilities | 55.00 | 660.00 |
| Total 320 Facilities Expense | 55.00 | 1,159.68 |
| 326 Insurance | 53.90 | 13,466.95 |
| 330 Legal and Professional | | |
| 331 Attorney Fees | 1,133.34 | 7,178.67 |
| 332 Accounting | 1,796.75 | 21,160.50 |
| 333 Audit Expense | | 15,634.84 |
| 335 Administrative Support | 2,500.00 | 30,000.00 |
| 336 Other Professional Fees | 895.42 | 11,214.30 |
| Total 330 Legal and Professional | 6,325.51 | 85,188.31 |
| 339 Licenses and Taxes | | 25.00 |
| 340 Office Expenses | 1,243.86 | 5,689.98 |
| 342 Public Records Request | 1,310.00 | 15,455.56 |
| 343 Records Management | 425.00 | 14,118.81 |
| 345 Other Operating Expenses | | 251.56 |
| 347 Public Election Costs | | 14,828.42 |
| 360 Superintendent Compensation | 3,300.00 | 39,600.00 |
| VOID | | 0.00 |
| Total Expenditures | 19,226.69 | 235,144.50 |
| NET OPERATING REVENUE | -286.80 | 127,011.11 |
| OTHER REVENUE | | |
| 900 Richmond Trust Income | 1,560.28 | 18,366.28 |
| 940 Unreal. Gain (Loss) Investments | 10,090.69 | 65,566.14 |

| | | Total |
|----------------------------------|--------------------|----------------------|
| | Dec 2025 | Jan - Dec 2025 (YTD) |
| 950 Worker's Comp Reimbursements | | 84,455.76 |
| 960 Interest and Dividend Income | 5,602.56 | 57,114.65 |
| Total Other Revenue | 17,253.53 | 225,502.83 |
| OTHER EXPENDITURES | | |
| 800 Workers Comp Claims Paid | | 90,844.98 |
| 810 Interest Expense | | 1,038.39 |
| Total Other Expenditures | 0.00 | 91,883.37 |
| NET OTHER REVENUE | 17,253.53 | 133,619.46 |
| NET REVENUE | \$16,966.73 | \$260,630.57 |

Statement of Financial Position

As of December 31, 2025

| | Total |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1010 US Bank Checking 4037 | 149,256.18 |
| 1020 Health Initiative Reserves 2765 | 2,000.00 |
| 1030 US Bank 6221 | 100.00 |
| 1050 Cash Equivalents | |
| 1055 Local Government Investment Pool | 1,201,645.01 |
| 1056 LGIP-Restricted Funds Insurance | 500,000.00 |
| Total 1055 Local Government Investment Pool | 1,701,645.01 |
| Total 1050 Cash Equivalents | 1,701,645.01 |
| Total Bank Accounts | 1,853,001.19 |
| Other Current Assets | |
| 1105 Tax Receivable | 705.00 |
| Total Other Current Assets | 705.00 |
| Total Current Assets | 1,853,706.19 |
| Other Assets | |
| 2001 Richmond Trust (Restricted) | 662,645.79 |
| Total Other Assets | 662,645.79 |
| TOTAL ASSETS | \$2,516,351.98 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2020 Accounts Payable | 566,279.85 |
| Total Accounts Payable | 566,279.85 |
| Credit Cards | |
| 2024 U.S. Bank CC (4195) | 1,298.86 |
| Total Credit Cards | 1,298.86 |
| Total Current Liabilities | 567,578.71 |
| Total Liabilities | 567,578.71 |
| Equity | |
| 3200 Net Position | 777,417.95 |
| 3210 Restricted - Expendable | 341,000.00 |
| 3220 Restricted - Expendable Richmond Trust | 569,724.75 |
| Net Revenue | 260,630.57 |
| Total Equity | 1,948,773.27 |
| TOTAL LIABILITIES AND EQUITY | \$2,516,351.98 |

Statement of Cash Flows - Last Month

December 2025

| | Total |
|---|-----------------------|
| OPERATING ACTIVITIES | |
| Net Revenue | 16,966.73 |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | |
| 2020 Accounts Payable | 13,471.57 |
| 2024 U.S. Bank CC (4195) | 351.40 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | 13,822.97 |
| Net cash provided by operating activities | 30,789.70 |
| INVESTING ACTIVITIES | |
| 2001 Richmond Trust (Restricted) | -10,090.69 |
| Net cash provided by investing activities | -10,090.69 |
| NET CASH INCREASE FOR PERIOD | |
| Cash at beginning of period | 1,832,302.18 |
| CASH AT END OF PERIOD | \$1,853,001.19 |

Check Detail

December 2025

| Date | Transaction Type | Num Name | Memo/Description | Clr | Amount |
|-----------------------------------|----------------------|---|----------------------|-----|-----------|
| 1010 US Bank Checking 4037 | | | | | |
| 12/04/2025 | Expenditure | U.S.Bank CC (4195) | ACH Debit(s) | R | -947.46 |
| | | | ACH Debit(s) | | -947.46 |
| 12/04/2025 | Expenditure | Mutual of Enumclaw | ACH Debit(s) | R | -53.90 |
| | | | ACH Debit(s) | | 53.90 |
| 12/09/2025 | Expenditure | EFT Payments (See Detailed List) | ACH Debit(s) | R | -9,123.00 |
| | | W. Briggs, M. Brault, S. Harris, M. Kinney, R. Reil | | | 2,898.00 |
| | | S. Snowdy | | | 2,500.00 |
| | | L. Kerr | | | 3,300.00 |
| | | D. Clark | | | 425.00 |
| 12/12/2025 | Expenditure | US Bank | Miscellaneous Fee(s) | R | -107.13 |
| | | | Miscellaneous Fee(s) | | 107.13 |
| 12/15/2025 | Expenditure | Guardian Financial Group | ACH Debit(s) | R | -1,796.75 |
| | | | ACH Debit(s) | | 1,796.75 |
| 12/17/2025 | Bill Payment (Check) | 1798 Advantage IT | | R | -895.42 |
| | | | | | -895.42 |
| 12/17/2025 | Bill Payment (Check) | 1799 Ellerd, Hultgrenn & Dahlhauser, LLP | | R | -2,443.34 |
| | | | | | -2,443.34 |

Contractor Payment Register Report

Kennewick Public Hospital District



Pay Period From 11/01/2025 to 11/30/2025, Pay Date: 12/10/2025, Payment # 18

| # | Contractor Name | Compensation | Federal Tax | YTD | State Tax | YTD | Reimbursement | Deductions | Net pay | Check # |
|------------------|------------------|--------------|-------------|------|-----------|------|---------------|------------|----------|---------|
| 9 | Mark C Brault | 966.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 966.00 | |
| 2 | Wanda Briggs | 322.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 322.00 | |
| 11 | Debra L Clark | 425.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 425.00 | |
| 13 | Spencer D Harris | 805.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 805.00 | |
| 3 | Leland Kerr | 3,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 3,300.00 | |
| 4 | Marv Kinney | 322.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 322.00 | |
| 7 | Rick Reil | 483.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 483.00 | |
| 8 | Salem Snowdy | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 2,500.00 | |
| Payment Totals : | | 9,123.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,123.00 | |

Kennewick Public Hospital District

Transaction Report - US Bank Credit Card

December 2025

| DATE | TRANSACTION TYPE | NAME | AMOUNT | BALANCE |
|--------------------------------------|-------------------------|---------------------|-----------------|----------|
| U.S. Bank CC (4195) | | | | |
| Beginning Balance | | | | 947.46 |
| 12/02/2025 | Credit Card Expenditure | Adobe | 21.75 | 969.21 |
| 12/04/2025 | Expenditure | U.S. Bank CC (4195) | -947.46 | 21.75 |
| 12/19/2025 | Credit Card Expenditure | Microsoft Office | 149.61 | 171.36 |
| 12/19/2025 | Credit Card Expenditure | Microsoft Edge | 19.59 | 190.95 |
| 12/22/2025 | Credit Card Expenditure | Costco | 870.39 | 1,061.34 |
| 12/22/2025 | Credit Card Expenditure | GoDaddy.com, LLC | 182.52 | 1,243.86 |
| 12/24/2025 | Credit Card Expenditure | Spectrum | 55.00 | 1,298.86 |
| Total for U.S. Bank CC (4195) | | | \$351.40 | |
| TOTAL | | | \$351.40 | |

**KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON
RESOLUTION NO. 2026-1**

**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 2026;

NOW, THEREFORE BE IT RESOLVED that the funds received in 2026 from the Paul G. and Mabel Richmond Endowment Fund will be used to fund medical professional scholarships for 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 29th day of January, 2026, 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

Shannon Phipps, Commissioner

**KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON
RESOLUTION NO. 2026-2**

**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 26, 2026 meeting will be moved to Thursday, November 19, 2026
- Thursday, December 24, 2026 meeting will be moved to Thursday, December 17, 2026.

ADOPTED AND APPROVED by the Commissioners of Kennewick Public Hospital District, Benton County, Washington, at a regular public meeting thereof this 29th day of January, 2026, 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

Shannon Phipps, Commissioner

**KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON
RESOLUTION NO. 2026-3**

**A Resolution removing Kennewick Public Hospital District's
(KPHD) current Treasurer, Gary Long, and appointing
Spencer Harris as the District's Treasurer**

WHEREAS, Kennewick Public Hospital District (the "District") is a public hospital district organized and existing pursuant to the provisions of RCW Chapter 70.44; and

WHEREAS, RCW 70.44.171 authorizes the Board of the Commissioners of the District to appoint its own Treasurer; and

WHEREAS, the Board of Commissioners of the District adopted Resolution 2024-6 appointing Gary Long as the Treasurer; and

WHEREAS, the Board of Commissioners now wish to remove Gary Long as Treasurer and appoint a new Treasurer, and

WHEREAS, RCW 70.44.171 requires that all District funds be paid to the Treasurer and disbursed by him only on warrants issued by an Auditor appointed by the Board of Commissioners;

NOW, THEREFORE, be it resolved by the District's Board of Commissioners as follows:

SECTION 1. Gary Long is hereby removed as the Treasurer for the District effective November 1, 2025, and Spencer Harris, Commissioner, is hereby appointed as the Treasurer for the District effective November 20, 2025. As Treasurer for the District, Spencer Harris is directed to keep all monies belonging to the District in such accounts designated by him until disbursed according to law, and that until disbursement, he is granted authority to invest such funds and to carry out all the duties of the Treasurer required by applicable law.

SECTION 3. The Superintendent for the District is directed to secure and maintain in force at all times a fidelity bond insuring the faithful performance of the Treasurer for the District in an amount not less than \$5,000.00, said bond to be issued by a surety company authorized to do business in the State of Washington and the premium on such bond shall be paid by District.

ADOPTED AND APPROVED by the Commissioners of Kennewick Public Hospital District, Benton County, Washington, at a regular public meeting thereof this 29th day of January, 2026 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 L. Reil, Commissioner

Wanda L. Briggs, Commissioner

Shannon Phipps, Commissioner

KENNEWICK PUBLIC HOSPITAL DISTRICT
BENTON COUNTY, WASHINGTON
RESOLUTION 2026-4

A RESOLUTION DESIGNATING THE RESERVE FUND AS SURETY FOR SELF-
INSURANCE PROGRAM

Whereas, the Kennewick Public Hospital District No. 1 (hereinafter "District") has since 2012 operated as a Self-Insured entity administered by a Third-Party Administrator, Vivian Eberle, and

Whereas, since 2018 the District has had no employees subject to State Labor & Industry's benefits; however, the District has a continuing obligation to provide a surety pursuant to WAC 296-15 to ensure funds are available for the diminishing remaining claimants, and

Whereas WAC 296-15 requires that a surety bond or a designated reserve fund be maintained in an amount equal to one hundred and twenty percent of the expected claims for the coming year, and

Whereas the expected claims for 2026 and future years, until a new resolution is adopted, are less than \$400,000 requiring a reserve amount of \$500,000.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF KENNEWICK PUBLIC HOSPITAL DISTRICT NO. 1 THAT:

In lieu of securing a surety bond, a designated reserve fund will be used as surety for the Self-Insurance Certification for the District;

A portion of the Healthcare Initiative Fund will be the designated reserve fund which is held in the Local Government Investment Fund Account ending in x2171;

In no event shall the balance of the Healthcare Initiative Fund fall below the sum of \$500,000 for the year 2026 and future years, until a new resolution is adopted, and will not fall below one hundred and twenty percent of the expected claims for each year that the obligation exists.

ADOPTED AND APPROVED by the Commissioners of Kennewick Public Hospital District No. 1, Benton County, Washington, at a regular meeting on the 29th day of January, 2026.

**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

Shannon Phipps, Commissioner

PROFESSIONAL SERVICES AGREEMENT

Re: Kennewick Public Hospital District No. 1

M-8804

THIS AGREEMENT is entered into this ____ day of January, 2026 between Ellerd, Hultgrenn & Dahlhauser, a Washington limited liability partnership, ("Law Firm"), and the undersigned Client sometimes collectively referred to as "parties" regarding legal services to be provided by the Law Firm to the Client.

2. Purpose. In order to maintain a satisfactory attorney-client relationship, the parties recognize the desirability of a clear understanding of the manner in which fees and costs are to be charged and paid. The parties wish to provide for the prompt review and resolution of any questions or concerns about billings for services.

3. Delegation. Though Client may have initially conferred with one attorney of the Law Firm, services in this matter may be provided by other attorneys or legal assistants. Client understands that the Client will be charged for services performed by all attorneys and legal assistants assigned to Client's file.

5. Fees for Services. I agree to pay \$250.00 per hour for services rendered by Heidi Ellerd; and \$100.00 per hour for services rendered by legal assistants. The following services are subject to minimum charges as shown: telephone calls (.10 hour), office conference (.50 hour), correspondence (.20 hour), ex-parte presentation of pleadings (1.00 hour), and court appearances (1.00 hour). The Law Firm reserves the right to increase or otherwise adjust any of the above-stated rates upon thirty (30) days advance written notice to the Client.

I understand that there may be meetings on my case wherein the attorney meets with the legal assistant assigned to my case on a frequent basis to review my file and necessary action that may need to be taken. I understand I will be billed a minimum of (.20 hour) or \$40.00 for each meeting throughout my case.

6. Costs. Costs are direct expenditures which the Law Firm incurs on behalf of the Client, such as, without limitation, filing fees, service of process, recording costs, postage, mileage, witness fees, computer research, contract services, court reporter's fees, copying costs (\$.25/copy), and fax charges (\$1.00 first page outgoing, \$.50 each additional page outgoing; \$.25 per page incoming). Costs, as that word is used in this paragraph, also includes expenses incurred by the attorneys for travel out of the Tri-Cities for such things as hotel, airfare, parking, meals, and, if a personal car is used, mileage will be charged at the current IRS mileage reimbursement rate, or, if a rental car is used, the car rental plus insurance and gas incurred during the rental period. The Client agrees to pay all costs included in the billings. Client may request a copy of receipts for these costs.

7. Billings. The Law Firm shall provide the Client with a monthly billing setting forth the services provided on behalf of the Client, the fees charged, and the costs incurred. The billing shall show deductions from any advance fee deposit. Unless otherwise agreed to in writing by the Law Firm, payment shall be due upon receipt of billing, and any balances not paid within thirty (30) days shall accrue interest at the rate of twelve percent (12%) per annum. The Client agrees to review the billing upon receipt and notify the Law Firm of any questions or problems with the bill no later than seven (7) days after billing. We impose a surcharge of 2.5% on all debit/credit card transactions, which is not greater than our cost of acceptance.

8. Fee and Cost Estimates. It is extremely difficult to estimate the fees and costs which may be incurred in a particular case. Each Client and each matter is unique and the amount of services and costs are often dictated by actions of other parties. Any estimates of fees and costs provided to the Client by the Law Firm are based upon experience in other cases and are intended only as a guide. The estimate of fees and costs is not intended to be, and shall not be construed as, a limitation upon the fees and costs to be charged in this matter. Clients are encouraged to discuss estimated fees and/or costs at the time of the initial consultation.

9. Security for Fees and Costs. In the sole discretion of the Law Firm, the Law Firm may require the Client to provide security for the balance of fees and costs owing, as well as those to be incurred before the Law Firm proceeds to take the Client's matter to hearing, arbitration, mediation, and/or trial. Where the Law Firm requires the Client to provide security, the Client shall have the right to have the documents reviewed by an independent counsel prior to signing and such right must be exercised within five (5) days from the time the Client takes possession of the proposed documents. In the event the Client declines to obtain independent legal advice on the documents, the Client must sign an acknowledgment of advice to seek independent counsel.

10. Delegation of Work: The Client acknowledges and agrees that, on occasion, due to scheduling conflicts, it may be necessary for the attorney handling the Client's case to delegate work in the case to another attorney within the Law Firm.

13. Termination. Either party may terminate this Agreement at any time by giving written notice to the other party. If the Client terminates this Agreement, the Client shall at that time pay the Law Firm all fees and costs incurred prior to the date of termination. The Client shall also be responsible for payment of any fees or costs incurred to protect the Client's interest after termination. The Law Firm shall have a lien upon all papers, documents and funds in its possession to secure payment of the fees and costs.

14. Work File. It is agreed that the work file created and maintained by the Law Firm in the course of performing services for Client is the property of the Law Firm. Upon termination, all original documents provided by Client to the Law Firm will be returned to Client and the Law Firm will provide Client copies of the file materials at Client's expense. Any request by the Client for file copies should be made by the client within twenty (20) business days after termination. File copies will normally be available forty-eight (48) hours after request. The work file will be maintained by the Law Firm for a period of seven (7) years or more at the discretion of the Law Firm, after which time the work file will be destroyed by the Law Firm.

15. Controlling Law. This Agreement shall be interpreted and enforced in accordance with the laws of the State of Washington. In the event any suit is brought in connection herewith, the venue of such action shall be in Benton County or Franklin County, Washington, at the discretion of the Law Firm and the prevailing party will be entitled to their attorneys fees and costs.

ELLERD, HULTGRENN & DAHLHAUSER, LLP

By: _____
HEIDI ELLERD

Client: _____
KENNEWICK PUBLIC HOSPITAL DISTRICT NO. 1

ELLERD, HULTGRENN &
DAHLHAUSER, LLP
ATTORNEYS AT LAW
1915 SUN WILLOWS BLVD., STE. A
PASCO, WASHINGTON 99301
TELEPHONE: (509) 545-8531

EXHIBIT B OF AMENDED AGREEMENT FOR PROFESSIONAL SERVICES

The DISTRICT will pay CONSULTANT for the services set forth in Exhibit A at the rate of \$3000.00 per month starting February 1, 2026. Services fulfilling public records requests will be billed separately at the rate of \$50 per hour not to exceed ten (10) hours per month without prior approval from the Board President.

District Initials

Consultant Initials

Date

BUDGET
Adult Day Services of the Tri-Cities
2026

| Distribution account | 2025 Actuals | 2025 Budget | 2026 Budget |
|---|--------------------------|--------------------------|---------------------|
| Income | | | |
| 4000 ALTC 9SSBG) III-B | 76,879.57 \$ | 80,000.00 \$ | 77,648.37 |
| 4010 Private Pay | 78,939.18 \$ | 135,000.00 \$ | 79,728.57 |
| 4015 Donations | 8,450.12 \$ | 50,000.00 \$ | 8,534.62 |
| 4020 Title XIX Medicaid | 1,265,234.49 \$ | 1,175,000.00 \$ | 1,277,886.83 |
| 4025 Respite Care | 4,107.35 \$ | 30,000.00 \$ | 4,148.42 |
| 4026 DD Services | 14,467.60 \$ | 27,000.00 \$ | 14,612.28 |
| 4027 VA | 3,524.80 \$ | 15,000.00 \$ | 3,560.05 |
| 4800 Refunds | -4,977.21 \$ | 3,740.00 | |
| 4900 Uncategorized Income | 6,683.52 | | |
| Total for Income | \$1,453,309.42 \$ | 1,515,740.00 \$ | 1,466,119.14 |
| Cost of Goods Sold | | | |
| 5020 Client Transportation | 27,375.00 \$ | 31,000.00 \$ | 27,648.75 |
| 5025 Client Meals | 98,096.49 \$ | 97,232.79 \$ | 109,868.07 |
| 5030 Contracted Physical Therapy | 7,350.00 | \$ | 7,500.00 |
| Total for Cost of Goods Sold | \$132,821.49 \$ | 128,232.79 \$ | 145,016.82 |
| Gross Profit | \$1,320,487.93 \$ | 1,387,507.21 \$ | 1,321,102.32 |
| Expenses | | | |
| 6000 Compensation & Benefits | | | |
| 6010 Salaries/Wages Paid | 764,052.41 \$ | 793,427.20 \$ | 786,973.98 |
| 6035 Gifts - Employees | 209.94 | | |
| 6060 Medical & Dental | 141,911.40 \$ | 144,000.00 \$ | 150,426.08 |
| 6062 Vision Insurance | 1,748.66 \$ | 2,000.00 \$ | 1,853.58 |
| 6075 401(k) Match | 24,235.13 \$ | 32,000.00 \$ | 24,962.18 |
| 6080 Payroll Taxes - Federal | 54,508.93 \$ | 59,507.04 \$ | 56,144.20 |
| 6082 Payroll Taxes - State | 21,432.90 \$ | 32,264.23 \$ | 22,504.55 |
| 6095 Life Insurance | 717.50 \$ | 1,000.00 \$ | 739.03 |
| Total for 6000 Compensation & Benefits | \$1,008,816.87 | \$1,064,198.47 \$ | 1,043,603.60 |
| 6100 T,M & E | | | |
| 6110 Airfare/Ground Transportation | 1,092.68 \$ | 9,750.00 \$ | 1,125.46 |
| 6120 Lodging | 2,872.18 \$ | 9,750.00 \$ | 2,958.35 |
| 6135 Meeting/Travel meals | 1,017.00 | \$ | 1,100.00 |
| 6145 Mileage Reimbursement | 1,100.64 \$ | 1,500.00 \$ | 1,500.00 |
| 6175 Marketing Material | 327.98 | \$ | 350.00 |
| Total for 6100 T,M & E | \$6,410.48 | \$21,000.00 \$ | 7,033.81 |
| 6200 General Expenses | | | |
| 6210 Bad Debts | \$ | 500.00 \$ | 500.00 |
| 6220 Bank Charges | 208.99 \$ | 350.00 \$ | 300.00 |
| 6230 Contributions/Donations | | | |
| 6240 Dues & Subscriptions | 6,213.06 \$ | 3,200.00 \$ | 6,399.45 |

| | | | | | |
|---|-----------------------|----|-----------------------|-----------|---------------------|
| 6260 Insurance - General | 10,928.00 | \$ | 18,300.00 | \$ | 11,146.56 |
| 6265 Insurance - Director/Officer | 2,345.00 | \$ | 2,500.00 | \$ | 2,391.90 |
| 6270 Office Supplies | 7,397.59 | \$ | 5,000.00 | \$ | 7,500.00 |
| Total for 6200 General Expenses | \$27,092.64 | | \$29,850.00 | \$ | 28,237.91 |
| 6300 Outside Services | | | | | |
| 6320 Advertising/Marketing | 5,875.08 | \$ | 2,700.00 | \$ | 6,000.00 |
| 6355 Accounting | 14,049.79 | \$ | 13,000.00 | \$ | 14,000.00 |
| 6365 Janitorial | 4,713.52 | \$ | 3,160.00 | \$ | 5,000.00 |
| 6370 Landscaping | 8,431.17 | \$ | 22,000.00 | \$ | 10,000.00 |
| 6375 Pest control | 2,573.91 | | | \$ | 2,700.00 |
| 6380 Audit Expense | | \$ | 20,000.00 | \$ | 12,500.00 |
| 6385 Garbage | 2,115.67 | \$ | 2,100.00 | \$ | 2,150.00 |
| Total for 6300 Outside Services | \$37,759.14 | | \$62,960.00 | \$ | 52,350.00 |
| 6400 Facility | | | | | |
| 6412 Internet | 5,741.30 | \$ | 7,000.00 | \$ | 5,900.00 |
| 6415 Office Expense | 2,160.56 | \$ | 1,000.00 | \$ | 2,200.00 |
| 6440 Repairs & Maintenance - Office | 20,298.50 | \$ | 15,000.00 | \$ | 15,000.00 |
| 6450 Small Tools and Equipment - Under \$2,500 | 12,791.41 | \$ | 3,000.00 | \$ | 4,200.00 |
| 6495 Utilities | 10,739.84 | \$ | 14,000.00 | \$ | 13,000.00 |
| Total for 6400 Facility | \$51,731.61 | | \$40,000.00 | \$ | 40,300.00 |
| 6500 Taxes, Licenses & Interest | | | | | |
| 6510 Licenses, Permits & Fees | 621.01 | | | \$ | 650.00 |
| 6520 Interest Expense | 32,546.67 | \$ | 25,000.00 | \$ | 32,000.00 |
| 6540 Property Tax | 7,180.69 | \$ | 4,000.00 | \$ | 7,300.00 |
| 6590 State Income Tax - Corporate/2023-2024 IRS ISSUE | 4,151.03 | | | \$ | 23,000.00 |
| Total for 6500 Taxes, Licenses & Interest | \$44,499.40 | | \$29,000.00 | \$ | 62,950.00 |
| 6600 Practice Expenses | | | | | |
| 6605 Professional Liability Ins | 21,332.00 | \$ | 13,500.00 | \$ | 21,545.32 |
| 6610 Consumable Job Supplies (NOT COGS) | 28,473.91 | \$ | 41,000.00 | \$ | 30,000.00 |
| 6635 Education | 737.80 | \$ | 2,000.00 | \$ | 1,000.00 |
| 6640 Software Licenses, Subscriptions & Purchases | 7,807.20 | \$ | 8,000.00 | \$ | 8,000.00 |
| Total for 6600 Practice Expenses | \$58,350.91 | | \$64,500.00 | \$ | 60,545.32 |
| Total for Expenses | \$1,234,661.05 | | \$1,311,508.47 | \$ | 1,295,020.64 |
| Net Operating Income | \$85,826.88 | | \$75,998.74 | \$ | 26,081.69 |
| Other Income | | | | | |
| 6900 Non Operating Income | | | | | |
| 6910 Interest Income | 1,484.80 | \$ | 12,589.00 | \$ | - |
| 6920 G/L on Sale of Investments | 1,431.29 | | | \$ | 1,500.00 |
| 6945 Non-taxable Income | 250.00 | \$ | 200.00 | | |
| 6950 Rental Income | 44,064.93 | \$ | 35,667.00 | \$ | 36,202.50 |
| Total for 6900 Non Operating Income | \$47,231.02 | | \$48,456.00 | \$ | 37,702.50 |
| Total for Other Income | \$47,231.02 | | \$48,456.00 | \$ | 37,702.50 |
| Other Expenses | | | | | |
| 6800 Non Operating Expenses | | | | | |
| 6442 Repairs & Maintenance - North Building | 13,159.56 | \$ | 5,000.00 | \$ | 10,000.00 |

| | | | |
|--|---------------------|---------------------|-----------------------|
| 6840 Depreciation Expense | 53,276.00 | \$ 15,000.00 | \$ 52,449.00 |
| Total for 6800 Non Operating Expenses | \$66,435.56 | \$20,000.00 | \$ 62,449.00 |
| Total for Other Expenses | \$66,435.56 | \$20,000.00 | \$ 62,449.00 |
| Net Other Income | -\$19,204.54 | \$28,456.00 | \$ (24,746.50) |
| Net Income | \$66,622.34 | \$104,454.74 | \$ 1,335.19 |