



**Two Rivers**  
HEALTH DISTRICT

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KENNEWICK PUBLIC HOSPITAL DISTRICT

**Board of Commissioners  
Regular Meeting Packet  
Thursday, April 24, 2025  
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  
**April 24, 2025**

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, March 27, 2025
- b. Special Meeting Minutes, April 16, 2025

**Kennewick Public Hospital District**  
**Thursday, April 24, 2025 | Hybrid Meeting**  
**5:00 PM**  
**AGENDA**

**I. District Business:**

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

**II. NEW BUSINESS:**

**A. Reports**

- 1. Presentation of appreciation plaque to Dr. Sheila Dunlop
- 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 – Gary Long/Erica Davis
  - a. Overview of March 2025 Financials – Erica Davis
  - b. Acceptance of March 2025 Financial statements\*
  - c. Approval of March 2025 payments and disbursements\*
  - d. Treasurer’s Report – Gary Long
  - e. Key Bank Accounts (L&I)
- 2. Governance Committee Updates – Mark Brault
  - a. Workshop discussion follow-ups
  - b. Commissioner assignments to the ADS board
- 3. Planning Committee – Wanda Briggs
  - a. General update
- 4. Adult Day Services – Rick Reil/Spencer Harris
  - a. General update

**III. COMMISSIONER COMMENTS**

**IV. Upcoming items – NONE**

**V. BOARD MEETINGS/EVENTS/EDUCATION**

Next Regularly Scheduled Board Meeting – Thursday, May 29, 2025 @ 5:00p.m.

**Close of Meeting**

**Kennewick Public Hospital District**  
**Thursday, March 27, 2025 | Hybrid Meeting**  
**5:00 PM**  
**MINUTES**

Attendance: Mark Brault, Marv Kinney, Rick Reil, Shannon Phipps, Spencer Harris, Gary Long, Wanda Briggs, Lee Kerr, Heidi Ellerd, Erica Davis, Salem Thompson.

**I. District Business:**

**A. Approval of Consent Agenda**

IT WAS MOVED AND SECONDED TO APPROVE THE CONSENT AGENDA AND THE FEBRUARY 27, 2025, MINUTES. ALL IN FAVOR. NO DISCUSSION. MOTION CARRIED.

**B. Public Comment –NONE**

**II. NEW BUSINESS:**

**A. Reports**

1. Lee Kerr – Superintendent, General Update – Lee has been on travel and states nothing new to report.
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 – Gary Long/Erica Davis
  - a. Overview of February 2025 Financials – Erica Davis provided an overview.
  - b. Acceptance of February 2025 Financial statements  
IT WAS MOVED AND SECONDED TO APPROVE THE FEBRUARY 2025 FINANCIAL STATEMENTS AS PRESENTED. ALL IN FAVOR. NO DISCUSSION  
MOTION CARRIED.
  - c. Approval of February 2025 payments and disbursements  
IT WAS MOVED AND SECONDED TO APPROVE THE FEBRUARY 2025 PAYMENTS AND DISBURSEMENTS AS PRESENTED. ALL IN FAVOR. NO DISCUSSION  
MOTION CARRIED.
  - d. Treasurer’s Report – Gary Long  
Gary discussed the District’s relationship with The Standard relating to long term disability. There are no premiums since the policy was cancelled as part of bankruptcy and the company is providing the coverage for any individuals who remained eligible.
  - e. Key Bank Accounts and Sunshine Fund.  
Gary discussed the next steps to close some old District accounts.  
Heidi provided information on the next steps.  
Lee added information to clarify the timeframe.

The sunshine fund was originally set up as a public entity account. This is an inaccurate way to describe the funds in the account. Commissioners funded the account voluntarily from their own funds which could be used for specific items such as flowers and recognition plaques for commissioner service. An update to an old policy is being worked on that will include how to

disburse the fund and likely end the practice of having a sunshine fund.

- f. Letter to Commissioners on audit action plan – Gary expressed thanks to Lee and the finance committee for the letter. No further discussion.
- 2. Governance Committee Updates – Mark Brault
  - a. Benton Franklin Health District – Mark is the District representative for the work being done in response to the Community Health Needs Assessment that leads to the Community Health Improvement Plan. The timeframe for publishing the plan is undetermined, Mark will report to this body as work progresses.
  - b. Reminder to complete your PDC F1 – Due April 15
  - c. ADS workshop (April) – The date will be Wednesday, April 16 starting at 12:30pm. Please arrive at 12noon for lunch. No action will be taken. The discussion will be led by Lee Kerr. The bylaws and articles for Benton Franklin Elder Services dba Adult Day Services of the Tri Cities will be sent out prior to the meeting. Heidi will prepare the notice of the special meeting and Salem will perform the required postings.
- 3. Planning Committee – Wanda Briggs
  - a. Scholarships – Marv and Wanda reported meeting with WSU representative regarding the current scholarship offering. Wanda stated that next time scholarships are awarded the committee will draft a media release.
  - b. Communications – Media Release for Shannon Phipps, D.O. – Wanda wrote the release and some coverage was obtained.
- 4. Adult Day Services – General Update: Rick Reil/Spencer Harris
  - a. Progress with transition to Guardian Financial – Spencer reported on the financials and the positive work being done. Rick reported on continued projects related to the North building.

### **III. COMMISSIONER COMMENTS**

**IV. Upcoming items** – Please mark your calendars for the workshop on Wednesday, April 16 @ 12:30pm

### **V. BOARD MEETINGS/EVENTS/EDUCATION**

Next Regularly Scheduled Board Meeting – Thursday, April 24, 2025 @ 5:00p.m.

**Close of Meeting 5:49 pm**

**Kennewick Public Hospital District  
SPECIAL MEETING  
Wednesday, April 16, 2025 | Hybrid Meeting  
12:30 PM  
Richland Hampton Inn  
486 Bradley Blvd. Richland, WA 99352  
MINUTES**

**I. Welcome – Mark Brault, President and Leland Kerr, Superintendent**

ATTENDEES: Mark Brault, Gary Long, Marv Kinney, Spencer Harris, Shannon Phipps, D.O., Rick Reil, Wanda Briggs, Lee Kerr, Salem Thompson

Mark Brault opened the meeting at 12:30pm

There were no virtual attendees.

One member of the public attended in person, Kenneth Mey.

- A.** Discussion regarding Benton-Franklin Elder Services dba Adult Day Services of the Tri-Cities and the Kennewick Public Hospital District.

Items covered were the Articles of Incorporation and bylaws of Benton Franklin Elder Services dba Adult Day Services of the Tri Cities.

Discussion led by Lee Kerr.

Lee provided additional information in a handout at the meeting which is attached. No action was taken.

**II. Close of meeting – 2:57pm**

# Management Reports

Kennewick Public Hospital District  
For the period ended March 31, 2025

Prepared by  
**Guardian Financial Group**

Prepared on  
**April 3, 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% 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

March 2025

		Total
	Mar 2025	Jan - Mar, 2025 (YTD)
<b>REVENUE</b>		
100 Property Tax Revenue	98,796.31	156,859.80
<b>Total Revenue</b>	<b>98,796.31</b>	<b>156,859.80</b>
<b>COST OF GOODS SOLD</b>		
200 Community Care Agreement	79,037.05	125,487.84
<b>Total Cost of Goods Sold</b>	<b>79,037.05</b>	<b>125,487.84</b>
<b>GROSS PROFIT</b>	<b>19,759.26</b>	<b>31,371.96</b>
<b>EXPENDITURES</b>		
305 Bank Fees	294.04	996.95
315 Commissioner Mtg Stipend	2,898.00	8,211.00
320 Facilities Expense		
323 Utilities	55.00	165.00
<b>Total 320 Facilities Expense</b>	<b>55.00</b>	<b>165.00</b>
326 Insurance	50.30	311.90
330 Legal and Professional		
331 Attorney Fees	450.00	1,782.75
332 Accounting	1,730.00	5,190.00
335 Administrative Support	2,500.00	7,500.00
336 Other Professional Fees	894.60	2,683.80
<b>Total 330 Legal and Professional</b>	<b>5,574.60</b>	<b>17,156.55</b>
340 Office Expenses	547.49	2,029.51
342 Public Records Request	1,195.58	4,365.58
343 Records Management	950.00	2,330.00
347 Public Election Costs		14,828.42
360 Superintendent Compensation	3,300.00	9,900.00
<b>Total Expenditures</b>	<b>14,865.01</b>	<b>60,294.91</b>
<b>NET OPERATING REVENUE</b>	<b>4,894.25</b>	<b>-28,922.95</b>
<b>OTHER REVENUE</b>		
940 Unreal. Gain (Loss) Investments	5,947.45	5,947.45
950 Worker's Comp Reimbursements		84,455.76
960 Interest and Dividend Income	3,771.97	12,915.51
<b>Total Other Revenue</b>	<b>9,719.42</b>	<b>103,318.72</b>
<b>OTHER EXPENDITURES</b>		
800 Workers Comp Claims Paid		90,844.98
810 Interest Expense		547.87
<b>Total Other Expenditures</b>	<b>0.00</b>	<b>91,392.85</b>
<b>NET OTHER REVENUE</b>	<b>9,719.42</b>	<b>11,925.87</b>
<b>NET REVENUE</b>	<b>\$14,613.67</b>	<b>\$ -16,997.08</b>

# Statement of Financial Position

As of March 31, 2025

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1010 US Bank Checking 4037	205,142.88
1020 Health Initiative Reserves 2765	2,000.00
1030 US Bank 6221	100.00
1040 Key Bank Worker's Comp	8,573.52
1050 Cash Equivalents	
1055 Local Government Investment Pool	505,377.78
1056 LGIP-Restricted Funds Insurance	500,000.00
<b>Total 1055 Local Government Investment Pool</b>	<b>1,005,377.78</b>
<b>Total 1050 Cash Equivalents</b>	<b>1,005,377.78</b>
<b>Total Bank Accounts</b>	<b>1,221,194.18</b>
<b>Other Current Assets</b>	
1105 Tax Receivable	705.00
<b>Total Other Current Assets</b>	<b>705.00</b>
<b>Total Current Assets</b>	<b>1,221,899.18</b>
<b>Other Assets</b>	
2001 Richmond Trust (Restricted)	603,027.10
<b>Total Other Assets</b>	<b>603,027.10</b>
<b>TOTAL ASSETS</b>	<b>\$1,824,926.28</b>

## LIABILITIES AND EQUITY

<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2020 Accounts Payable	128,193.42
<b>Total Accounts Payable</b>	<b>128,193.42</b>
<b>Credit Cards</b>	
2024 U.S. Bank CC (4195)	656.00
<b>Total Credit Cards</b>	<b>656.00</b>
<b>Other Current Liabilities</b>	
2021.50 Current Portion ADS Loan Payable	24,931.24
<b>Total Other Current Liabilities</b>	<b>24,931.24</b>
<b>Total Current Liabilities</b>	<b>153,780.66</b>
<b>Total Liabilities</b>	<b>153,780.66</b>
<b>Equity</b>	
3200 Net Position	777,417.95
3210 Restricted - Expendable	341,000.00
3220 Restricted - Expendable Richmond Trust	569,724.75

	Total
Net Revenue	-16,997.08
Total Equity	1,671,145.62
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,824,926.28</b>

# Statement of Cash Flows - Last Month

March 2025

	Total
<b>OPERATING ACTIVITIES</b>	
Net Revenue	14,613.67
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
2020 Accounts Payable	76,877.81
2024 U.S. Bank CC (4195)	121.72
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>76,999.53</b>
<b>Net cash provided by operating activities</b>	<b>91,613.20</b>
<b>INVESTING ACTIVITIES</b>	
2001 Richmond Trust (Restricted)	-5,947.45
<b>Net cash provided by investing activities</b>	<b>-5,947.45</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>85,665.75</b>
Cash at beginning of period	1,135,528.43
<b>CASH AT END OF PERIOD</b>	<b>\$1,221,194.18</b>

# Check Detail

March 2025

Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount
<b>1010 US Bank Checking 4037</b>						
03/03/2025	Expenditure		U.S.Bank CC (4195)	ACH Debit(s)	R	-382.95
				ACH Debit(s)		-382.95
03/04/2025	Expenditure		Mutual of Enumclaw	ACH Debit(s)	R	-50.30
				ACH Debit(s)		50.30
03/05/2025	Bill Payment (Check)	1762	State Auditor's Office		R	-1,251.90
						-1,251.90
03/05/2025	Bill Payment (Check)	1763	Ellerd, Hultgrenn & Dahlhauser, LLP		R	-2,552.92
						-2,552.92
03/05/2025	Bill Payment (Check)	1764	Advantage IT		R	-894.60
						-894.60
03/07/2025	Expenditure		EFT Payments (See Detailed List)	ACH Debit(s)	R	-8,843.00
				W.Briggs, M. Kinney, G. Long, R. Reil		2,093.00
				S. Snowdy		2,500.00
				L. Kerr		3,300.00
				D. Clark		950.00
03/07/2025	Expenditure		Brault, Mark	ACH Debit(s)	R	-902.82
				M. Brault		805.00

Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount
				Reimbursement - Software for Community Health Needs Assessment		97.82
03/14/2025	Expenditure		US Bank	Miscellaneous Fee(s)	R	-76.00
				Miscellaneous Fee(s)		76.00
03/17/2025	Expenditure		Guardian Financial Group	ACH Debit(s)	R	-1,730.00
				ACH Debit(s)		1,730.00
<b>1040 Key Bank Worker's Comp</b>						
03/31/2025	Expenditure		KeyBank		R	-213.12
						213.12

Kennewick Public Hospital District

Transaction Report - US Bank Credit Card

March 2025

DATE	NAME	ACCOUNT	AMOUNT	BALANCE
U.S. Bank CC (4195)				
	Beginning Balance			534.28
03/03/2025	Adobe	2024 U.S. Bank CC (4195)	21.73	556.01
03/03/2025	U.S.Bank CC (4195)	2024 U.S. Bank CC (4195)	-382.95	173.06
03/19/2025	Microsoft Edge	2024 U.S. Bank CC (4195)	163.05	336.11
03/19/2025	Microsoft Office	2024 U.S. Bank CC (4195)	19.57	355.68
03/24/2025	Spectrum	2024 U.S. Bank CC (4195)	55.00	410.68
03/28/2025	Zoom Video Communications Inc.	2024 U.S. Bank CC (4195)	173.81	584.49
03/28/2025	FedEx Office	2024 U.S. Bank CC (4195)	56.46	640.95
03/28/2025	Target	2024 U.S. Bank CC (4195)	15.05	656.00
Total for U.S. Bank CC (4195)			\$121.72	
TOTAL			\$121.72	



# Contractor Payment Register Report

## Kennewick Public Hospital District



Pay Period From 02/01/2025 to 02/28/2025, Pay Date: 03/10/2025, Payment # 5

#	Contractor Name	Compensation	Federal Tax	YTD	State Tax	YTD	Reimbursement	Deductions	Net pay	Check #
2	Wanda Briggs	483.00	0.00	0.00	0.00	0.00		0.00	483.00	
11	Debra L Clark	950.00	0.00	0.00	0.00	0.00		0.00	950.00	
3	Leland Kerr	3,300.00	0.00	0.00	0.00	0.00		0.00	3,300.00	
4	Marv Kinney	483.00	0.00	0.00	0.00	0.00		0.00	483.00	
5	Gary Long	805.00	0.00	0.00	0.00	0.00		0.00	805.00	
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 :		8,843.00	0.00	0.00	0.00	0.00	0.00	0.00	8,843.00	

# Contractor Payment Register Report

## Kennewick Public Hospital District



Pay Period From 02/01/2025 to 02/28/2025, Pay Date: 03/10/2025, Payment # 7

#	Contractor Name	Compensation	Federal Tax	YTD	State Tax	YTD	Reimbursement	Deductions	Net pay	Check #
9	Mark C Brault	902.82	0.00	0.00	0.00	0.00		0.00	902.82	
Payment Totals :		902.82	0.00	0.00	0.00	0.00	0.00	0.00	902.82	

Kennewick Public Hospital District  
Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L  
January - March, 2025

	JAN 2025					FEB 2025					MAR 2025					TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Revenue																				
100 Property Tax Revenue	3,694.89	141,268.70	-137,573.81	137,573.81	2.62 %	54,368.60	141,268.70	-86,900.10	86,900.10	38.49 %	98,796.31	141,268.70	-42,472.39	42,472.39	69.94 %	\$156,859.80	\$423,806.10	\$ -266,946.30	\$266,946.30	37.01 %
<b>Total Revenue</b>	<b>\$3,694.89</b>	<b>\$141,268.70</b>	<b>\$ -137,573.81</b>	<b>\$137,573.81</b>	<b>2.62 %</b>	<b>\$54,368.60</b>	<b>\$141,268.70</b>	<b>\$ -86,900.10</b>	<b>\$86,900.10</b>	<b>38.49 %</b>	<b>\$98,796.31</b>	<b>\$141,268.70</b>	<b>\$ -42,472.39</b>	<b>\$42,472.39</b>	<b>69.94 %</b>	<b>\$156,859.80</b>	<b>\$423,806.10</b>	<b>\$ -266,946.30</b>	<b>\$266,946.30</b>	<b>37.01 %</b>
Cost of Goods Sold																				
200 Community Care Agreement	2,955.91	113,014.96	-110,059.05	110,059.05	2.62 %	43,494.88	113,014.96	-69,520.08	69,520.08	38.49 %	79,037.05	113,014.96	-33,977.91	33,977.91	69.94 %	\$125,487.84	\$339,044.88	\$ -213,557.04	\$213,557.04	37.01 %
<b>Total Cost of Goods Sold</b>	<b>\$2,955.91</b>	<b>\$113,014.96</b>	<b>\$ -110,059.05</b>	<b>\$110,059.05</b>	<b>2.62 %</b>	<b>\$43,494.88</b>	<b>\$113,014.96</b>	<b>\$ -69,520.08</b>	<b>\$69,520.08</b>	<b>38.49 %</b>	<b>\$79,037.05</b>	<b>\$113,014.96</b>	<b>\$ -33,977.91</b>	<b>\$33,977.91</b>	<b>69.94 %</b>	<b>\$125,487.84</b>	<b>\$339,044.88</b>	<b>\$ -213,557.04</b>	<b>\$213,557.04</b>	<b>37.01 %</b>
GROSS PROFIT	<b>\$738.98</b>	<b>\$28,253.74</b>	<b>\$ -27,514.76</b>	<b>\$27,514.76</b>	<b>2.62 %</b>	<b>\$10,873.72</b>	<b>\$28,253.74</b>	<b>\$ -17,380.02</b>	<b>\$17,380.02</b>	<b>38.49 %</b>	<b>\$19,759.26</b>	<b>\$28,253.74</b>	<b>\$ -8,494.48</b>	<b>\$8,494.48</b>	<b>69.94 %</b>	<b>\$31,371.96</b>	<b>\$84,761.22</b>	<b>\$ -53,389.26</b>	<b>\$53,389.26</b>	<b>37.01 %</b>
Expenditures																				
301 Health Initiative Contributions		2,916.67	-2,916.67	2,916.67			2,916.67	-2,916.67	2,916.67			2,916.67	-2,916.67	2,916.67		\$0.00	\$8,750.01	\$ -8,750.01	\$8,750.01	0.00%
303 Scholarship Contributions		1,666.67	-1,666.67	1,666.67			1,666.67	-1,666.67	1,666.67			1,666.67	-1,666.67	1,666.67		\$0.00	\$5,000.01	\$ -5,000.01	\$5,000.01	0.00%
305 Bank Fees	302.16	416.67	-114.51	114.51	72.52 %	400.75	416.67	-15.92	15.92	96.18 %	294.04	416.67	-122.63	122.63	70.57 %	\$996.95	\$1,250.01	\$ -253.06	\$253.06	79.76 %
315 Commissioner Mtg Stipend	2,898.00	3,333.33	-435.33	435.33	86.94 %	2,415.00	3,333.33	-918.33	918.33	72.45 %	2,898.00	3,333.33	-435.33	435.33	86.94 %	\$8,211.00	\$9,999.99	\$ -1,788.99	\$1,788.99	82.11 %
318 Dues		106.25	-106.25	106.25			106.25	-106.25	106.25			106.25	-106.25	106.25		\$0.00	\$318.75	\$ -318.75	\$318.75	0.00%
320 Facilities Expense																\$0.00	\$0.00	\$0.00	\$0.00	0.00%
323 Utilities	55.00	55.00	0.00	0.00	100.00 %	55.00	55.00	0.00	0.00	100.00 %	55.00	55.00	0.00	0.00	100.00 %	\$165.00	\$165.00	\$0.00	\$0.00	100.00 %
<b>Total 320 Facilities Expense</b>	<b>55.00</b>	<b>55.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>55.00</b>	<b>55.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>55.00</b>	<b>55.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>\$165.00</b>	<b>\$165.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00 %</b>
326 Insurance	211.30	1,305.75	-1,094.45	1,094.45	16.18 %	50.30	1,305.75	-1,255.45	1,255.45	3.85 %	50.30	1,305.75	-1,255.45	1,255.45	3.85 %	\$311.90	\$3,917.25	\$ -3,605.35	\$3,605.35	7.96 %
330 Legal and Professional																\$0.00	\$0.00	\$0.00	\$0.00	0.00%
331 Attorney Fees	444.25	1,250.00	-805.75	805.75	35.54 %	888.50	1,250.00	-361.50	361.50	71.08 %	450.00	1,250.00	-800.00	800.00	36.00 %	\$1,782.75	\$3,750.00	\$ -1,967.25	\$1,967.25	47.54 %
332 Accounting	1,730.00	1,799.17	-69.17	69.17	96.16 %	1,730.00	1,799.17	-69.17	69.17	96.16 %	1,730.00	1,799.17	-69.17	69.17	96.16 %	\$5,190.00	\$5,397.51	\$ -207.51	\$207.51	96.16 %
333 Audit Expense		2,250.00	-2,250.00	2,250.00			2,250.00	-2,250.00	2,250.00			2,250.00	-2,250.00	2,250.00		\$0.00	\$6,750.00	\$ -6,750.00	\$6,750.00	0.00%
335 Administrative Support	2,500.00	3,027.50	-527.50	527.50	82.58 %	2,500.00	3,027.50	-527.50	527.50	82.58 %	2,500.00	3,027.50	-527.50	527.50	82.58 %	\$7,500.00	\$9,082.50	\$ -1,582.50	\$1,582.50	82.58 %
336 Other Professional Fees	894.60	1,000.00	-105.40	105.40	89.46 %	894.60	1,000.00	-105.40	105.40	89.46 %	894.60	1,000.00	-105.40	105.40	89.46 %	\$2,683.80	\$3,000.00	\$ -316.20	\$316.20	89.46 %
<b>Total 330 Legal and Professional</b>	<b>5,568.85</b>	<b>9,326.67</b>	<b>-3,757.82</b>	<b>3,757.82</b>	<b>59.71 %</b>	<b>6,013.10</b>	<b>9,326.67</b>	<b>-3,313.57</b>	<b>3,313.57</b>	<b>64.47 %</b>	<b>5,574.60</b>	<b>9,326.67</b>	<b>-3,752.07</b>	<b>3,752.07</b>	<b>59.77 %</b>	<b>\$17,156.55</b>	<b>\$27,980.01</b>	<b>\$ -10,823.46</b>	<b>\$10,823.46</b>	<b>61.32 %</b>
339 Licenses and Taxes		2.08	-2.08	2.08			2.08	-2.08	2.08			2.08	-2.08	2.08		\$0.00	\$6.24	\$ -6.24	\$6.24	0.00%
340 Office Expenses	1,126.34	416.67	709.67	-709.67	270.32 %	355.68	416.67	-60.99	60.99	85.36 %	547.49	416.67	130.82	-130.82	131.40 %	\$2,029.51	\$1,250.01	\$779.50	\$ -779.50	162.36 %
342 Public Records Request	1,525.00	1,083.33	441.67	-441.67	140.77 %	1,645.00	1,083.33	561.67	-561.67	151.85 %	1,195.58	1,083.33	112.25	-112.25	110.36 %	\$4,365.58	\$3,249.99	\$1,115.59	\$ -1,115.59	134.33 %
343 Records Management	755.00	1,250.00	-495.00	495.00	60.40 %	625.00	1,250.00	-625.00	625.00	50.00 %	950.00	1,250.00	-300.00	300.00	76.00 %	\$2,330.00	\$3,750.00	\$ -1,420.00	\$1,420.00	62.13 %
347 Public Election Costs	14,828.42	5,000.00	9,828.42	-9,828.42	296.57 %		5,000.00	-5,000.00	5,000.00			5,000.00	-5,000.00	5,000.00		\$14,828.42	\$15,000.00	\$ -171.58	\$171.58	98.86 %
360 Superintendent Compensation	3,300.00	3,432.00	-132.00	132.00	96.15 %	3,300.00	3,432.00	-132.00	132.00	96.15 %	3,300.00	3,432.00	-132.00	132.00	96.15 %	\$9,900.00	\$10,296.00	\$ -396.00	\$396.00	96.15 %
400 Travel		416.67	-416.67	416.67			416.67	-416.67	416.67			416.67	-416.67	416.67		\$0.00	\$1,250.01	\$ -1,250.01	\$1,250.01	0.00%
<b>Total Expenditures</b>	<b>\$30,570.07</b>	<b>\$30,727.76</b>	<b>\$ -157.69</b>	<b>\$157.69</b>	<b>99.49 %</b>	<b>\$14,859.83</b>	<b>\$30,727.76</b>	<b>\$ -15,867.93</b>	<b>\$15,867.93</b>	<b>48.36 %</b>	<b>\$14,865.01</b>	<b>\$30,727.76</b>	<b>\$ -15,862.75</b>	<b>\$15,862.75</b>	<b>48.38 %</b>	<b>\$60,294.91</b>	<b>\$92,183.28</b>	<b>\$ -31,888.37</b>	<b>\$31,888.37</b>	<b>65.41 %</b>
NET OPERATING REVENUE	<b>\$ -29,831.09</b>	<b>\$ -2,474.02</b>	<b>\$ -27,357.07</b>	<b>\$27,357.07</b>	<b>1,205.77 %</b>	<b>\$ -3,986.11</b>	<b>\$ -2,474.02</b>	<b>\$ -1,512.09</b>	<b>\$1,512.09</b>	<b>161.12 %</b>	<b>\$4,894.25</b>	<b>\$ -2,474.02</b>	<b>\$7,368.27</b>	<b>\$ -7,368.27</b>	<b>-197.83 %</b>	<b>\$ -28,922.95</b>	<b>\$ -7,422.06</b>	<b>\$ -21,500.89</b>	<b>\$21,500.89</b>	<b>389.69 %</b>
Other Revenue																				
900 Richmond Trust Income		2,500.00	-2,500.00	2,500.00			2,500.00	-2,500.00	2,500.00			2,500.00	-2,500.00	2,500.00		\$0.00	\$7,500.00	\$ -7,500.00	\$7,500.00	0.00%
940 Unreal. Gain (Loss) Investments											5,947.45		5,947.45	-5,947.45		\$5,947.45	\$0.00	\$5,947.45	\$ -5,947.45	0.00%
950 Worker's Comp Reimbursements	84,455.76	16,666.67	67,789.09	-67,789.09	506.73 %		16,666.67	-16,666.67	16,666.67			16,666.67	-16,666.67	16,666.67		\$84,455.76	\$50,000.01	\$34,455.75	\$ -34,455.75	168.91 %
960 Interest and Dividend Income	5,719.33	4,583.33	1,136.00	-1,136.00	124.79 %	3,424.21	4,583.33	-1,159.12	1,159.12	74.71 %	3,771.97	4,583.33	-811.36	811.36	82.30 %	\$12,915.51	\$13,749.99	\$ -834.48	\$834.48	93.93 %
<b>Total Other Revenue</b>	<b>\$90,175.09</b>	<b>\$23,750.00</b>	<b>\$66,425.09</b>	<b>\$ -66,425.09</b>	<b>379.68 %</b>	<b>\$3,424.21</b>	<b>\$23,750.00</b>	<b>\$ -20,325.79</b>	<b>\$20,325.79</b>	<b>14.42 %</b>	<b>\$9,719.42</b>	<b>\$23,750.00</b>	<b>\$ -14,030.58</b>	<b>\$14,030.58</b>	<b>40.82 %</b>	<b>\$103,318.72</b>	<b>\$71,250.00</b>	<b>\$32,068.72</b>	<b>\$ -32,068.72</b>	<b>145.01 %</b>
Other Expenditures																				
800 Workers Comp Claims Paid	88,295.52	16,666.67	71,628.85	-71,628.85	529.77 %	2,549.46	16,666.67	-14,117.21	14,117.21	15.30 %		16,666.67	-16,666.67	16,666.67		\$90,844.98	\$50,000.01	\$40,844.97	\$ -40,844.97	181.69 %
810 Interest Expense	528.45	97.03	431.42	-431.42	544.63 %	19.42	97.03	-77.61	77.61	20.01 %		97.03	-97.03	97.03		\$547.67	\$291.09	\$256.78	\$ -256.78	188.21 %
<b>Total Other Expenditures</b>	<b>\$88,823.97</b>	<b>\$16,763.70</b>	<b>\$72,060.27</b>	<b>\$ -72,060.27</b>	<b>529.86 %</b>	<b>\$2,568.88</b>	<b>\$16,763.70</b>	<b>\$ -14,194.82</b>	<b>\$14,194.82</b>	<b>15.32 %</b>	<b>\$0.00</b>	<b>\$16,763.70</b>	<b>\$ -16,763.70</b>	<b>\$16,763.70</b>	<b>0.00%</b>	<b>\$91,392.65</b>	<b>\$50,291.10</b>	<b>\$41,101.75</b>	<b>\$ -41,101.75</b>	<b>181.73 %</b>
NET OTHER REVENUE	<b>\$1,351.12</b>	<b>\$6,986.30</b>	<b>\$ -5,635.18</b>	<b>\$5,635.18</b>	<b>19.34 %</b>	<b>\$855.33</b>	<b>\$6,986.30</b>	<b>\$ -6,130.97</b>	<b>\$6,130.97</b>	<b>12.24 %</b>	<b>\$9,719.42</b>	<b>\$6,986.30</b>	<b>\$2,733.12</b>	<b>\$ -2,733.12</b>	<b>139.12 %</b>	<b>\$11,925.87</b>	<b>\$20,958.90</b>	<b>\$ -9,033.03</b>	<b>\$9,033.03</b>	<b>56.90 %</b>
NET REVENUE	<b>\$ -28,479.97</b>	<b>\$4,512.28</b>	<b>\$ -32,992.25</b>	<b>\$32,992.25</b>	<b>-631.17 %</b>	<b>\$ -3,130.78</b>	<b>\$4,512.28</b>	<b>\$ -7,643.06</b>	<b>\$7,643.06</b>	<b>-69.36 %</b>	<b>\$14,613.67</b>	<b>\$4,512.28</b>	<b>\$10,101.39</b>	<b>\$ -10,101.39</b>	<b>323.86 %</b>	<b>\$ -16,997.08</b>	<b>\$13,536.84</b>	<b>\$ -30,533.92</b>	<b>\$30,533.92</b>	<b>-125.56 %</b>