

Public Hospital District #2
Board Special Meeting Agenda

OCTOBER 18, 2016
8:00 to 9:30 a.m.

Verdant Community Wellness Center
Birch Room

- | | | | |
|----|--|---------------|---------|
| 1. | Call to Order | Deana Knutsen | 8:00 am |
| 2. | Superintendent's 2018 Proposed Budget Presentation | Staff | 8:02 am |
| 3. | Public Hearing on Proposed Revenue and 2018 Budget | Deana Knutsen | 9:00 am |
| 4. | Commissioner Discussion | All | 9:10 am |
| 5. | Adjourn | | 9:30 am |



Superintendent's 2018 Budget Proposal

Consideration by Board of Commissioners

October 18, 2017





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Why do we do this?

- RCW 70.44.060 requires the Superintendent of the District to prepare a proposed budget of the contemplated financial transactions of the District for the ensuing year and to file the budget in the records of the Commission on or before the first day in November.



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Verdant Mission and Vision

Mission: To improve the health and well-being of our community.

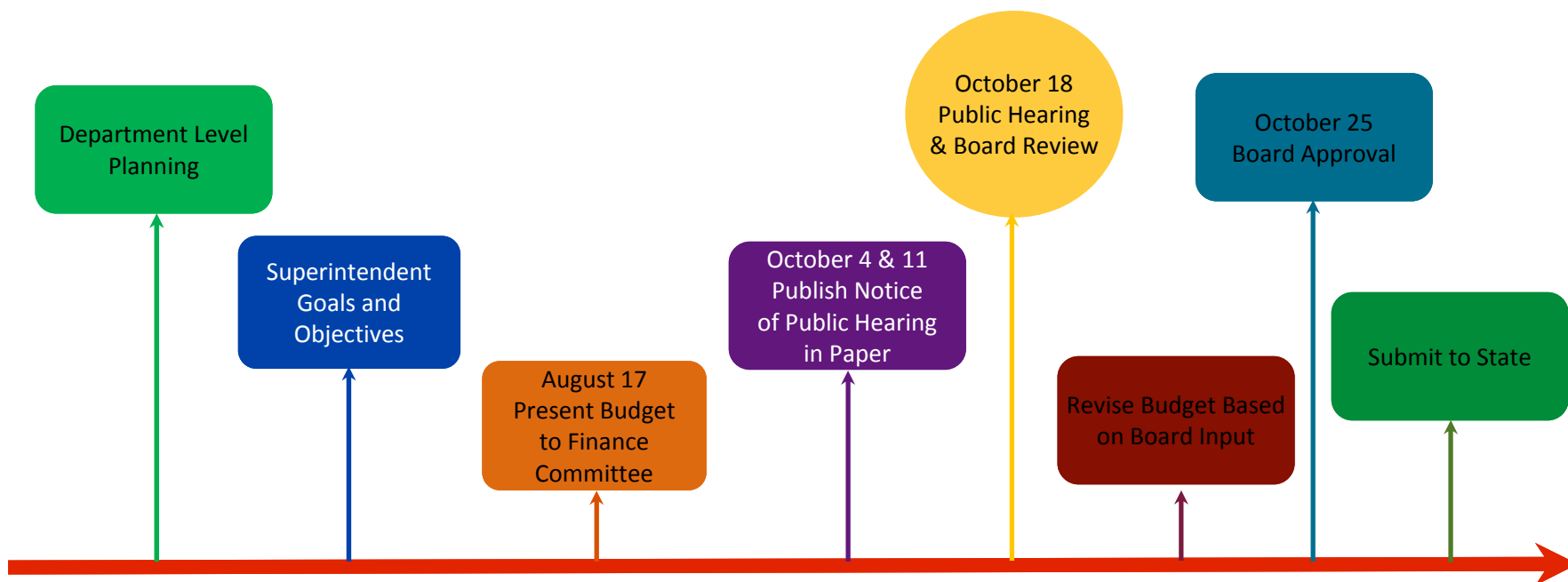
Vision: To be a sustaining public resource improving the health and well-being of South Snohomish County, collaboratively and creatively working to meet the needs of our community.



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Budgeting Timeline





Verdant Health Commission
Building the Foundation for a Healthier Community

Organizational Goals Related to Budget

- Alignment of dollars with areas set forth in strategic plan:
 - Increase mental health services/decrease ACES
 - Decrease childhood obesity
 - Improve treatment and access to healthcare
 - Improve dental care access



Verdant Health Commission
Building the Foundation for a Healthier Community

Organizational Goals Related to Budget

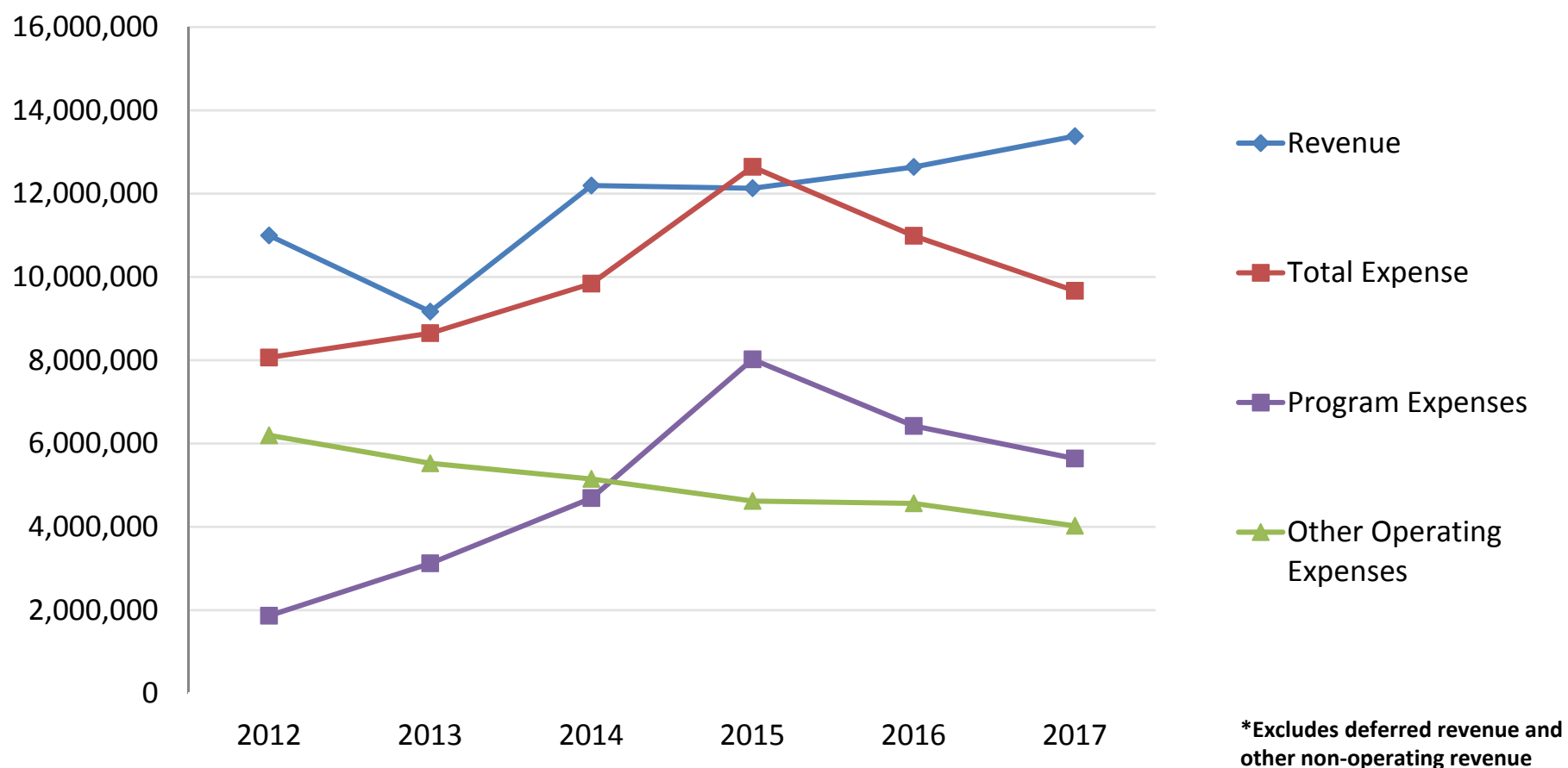
- Focus on community needs data
- Increase spending on programming
- Create first annual report for the organization
- Financial reserve and investments
- Board articulated vision for Value Village property



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Revenue and Expense Trends Over Time





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Verdant Revenue





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Revenue Assumptions

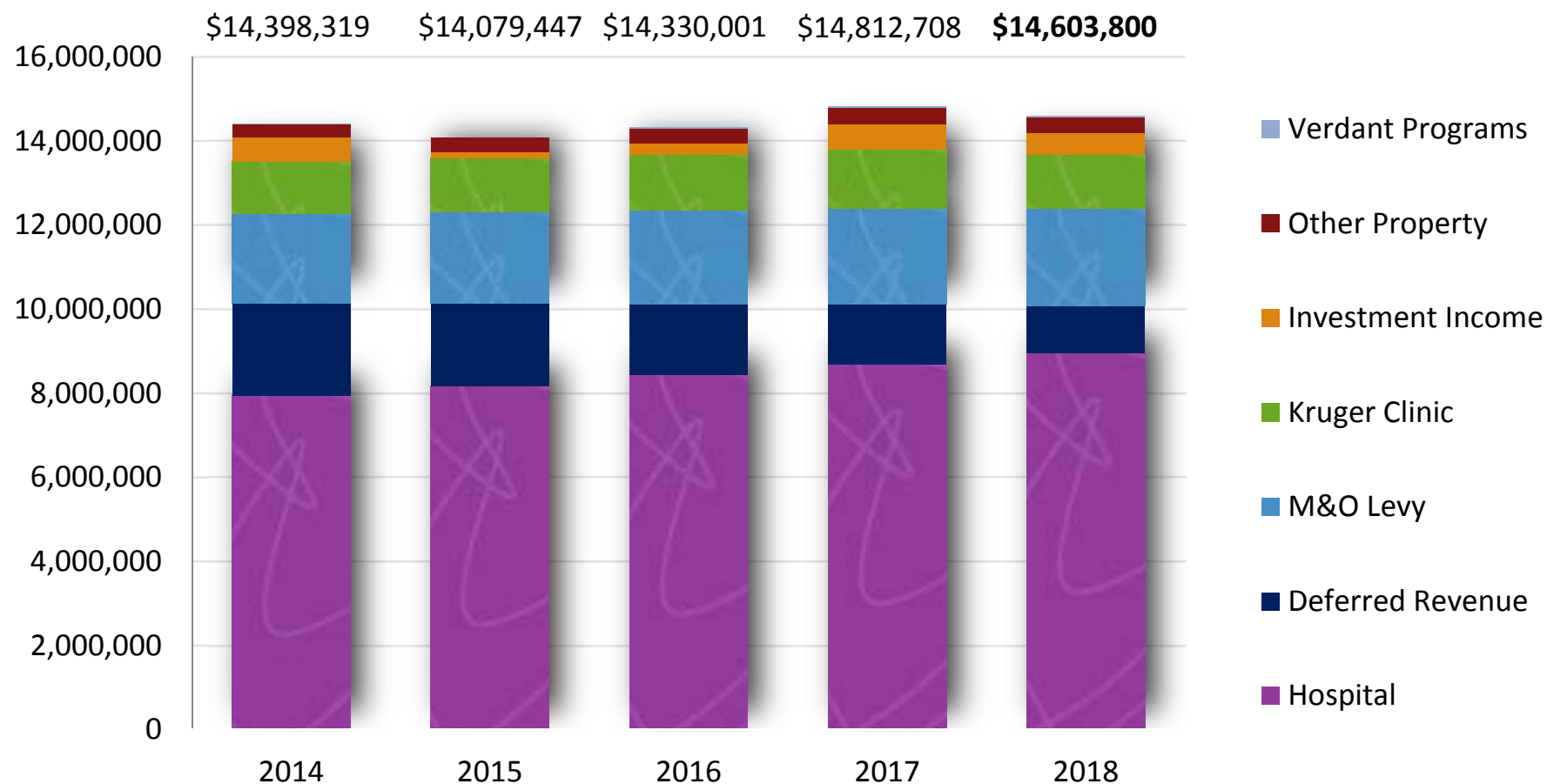
- Swedish Edmonds hospital, Value Village, and Pavilion ground lease fixed
- Swedish Kruger Medical Building Ste 270/280 unoccupied Mar-Dec 2018
- Property Management NW calculated tenant common area maintenance (CAM) recovery
- Verdant Healthier Communities Conference March 12, 2018 – assumes 300 attendees plus \$16,000 in sponsorship contributions
- Levy includes automatic 1.0% annual increase (\$22,667) over 2017 plus new construction and refunds
- Investment Income based on 2017 trends



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Revenue by Source



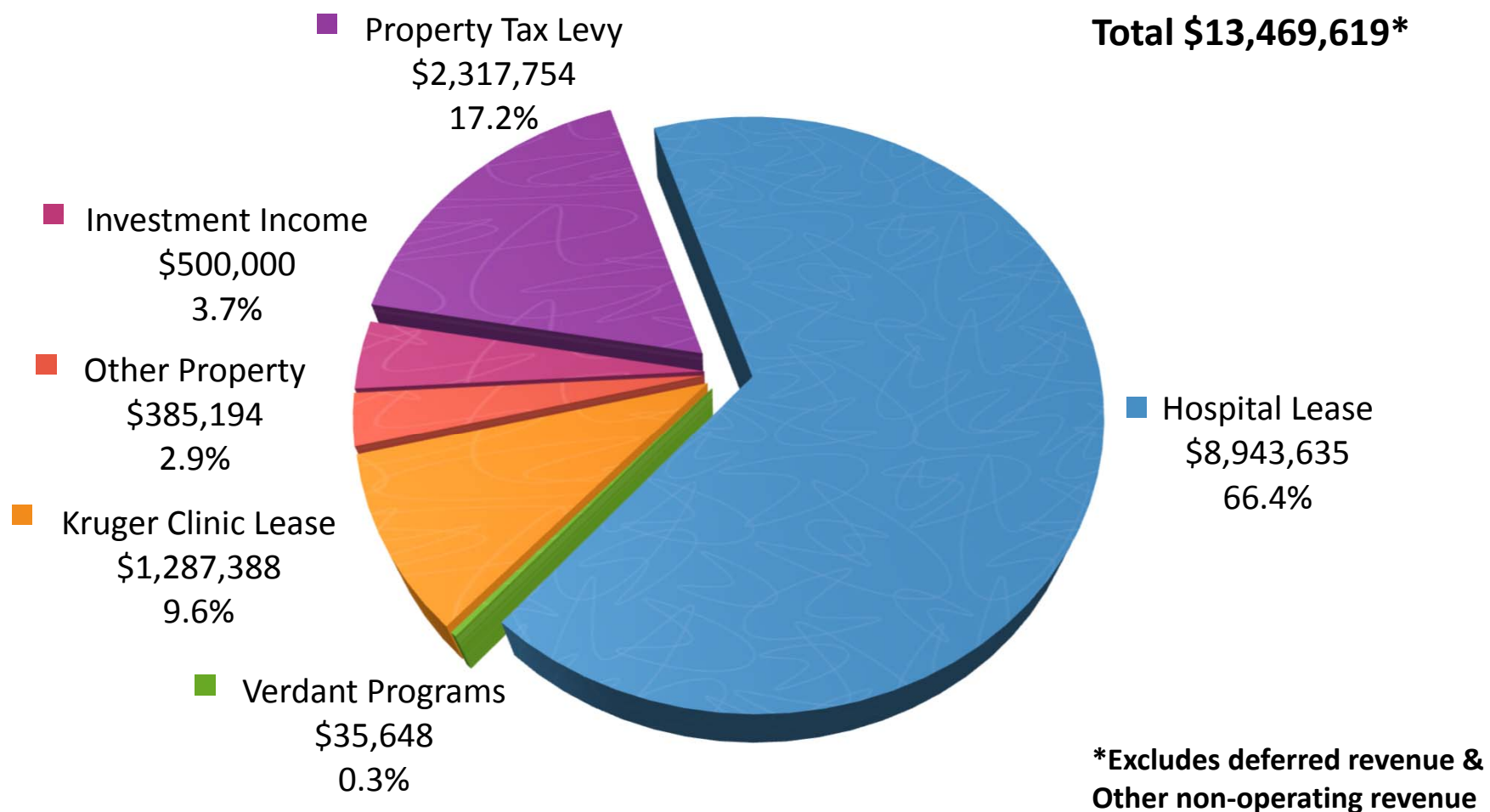
* Excludes other non-operating revenue



Verdant Health Commission Update

Building the Foundation for a Healthier Community

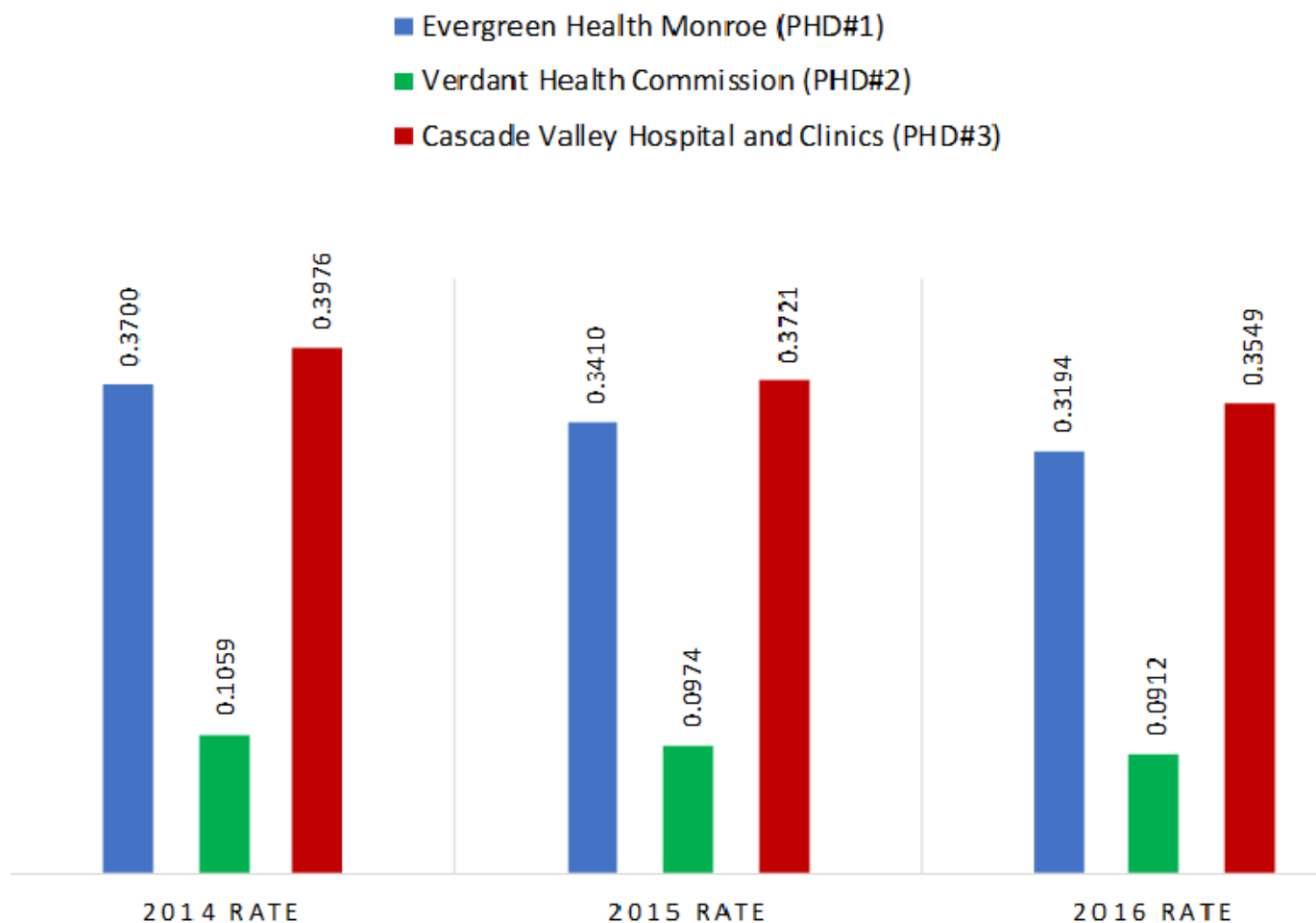
2018 Revenue by Source





Verdant Health Commission *Building the Foundation for a Healthier Community*

Maintenance and Operations Tax Levy: Recent Rates

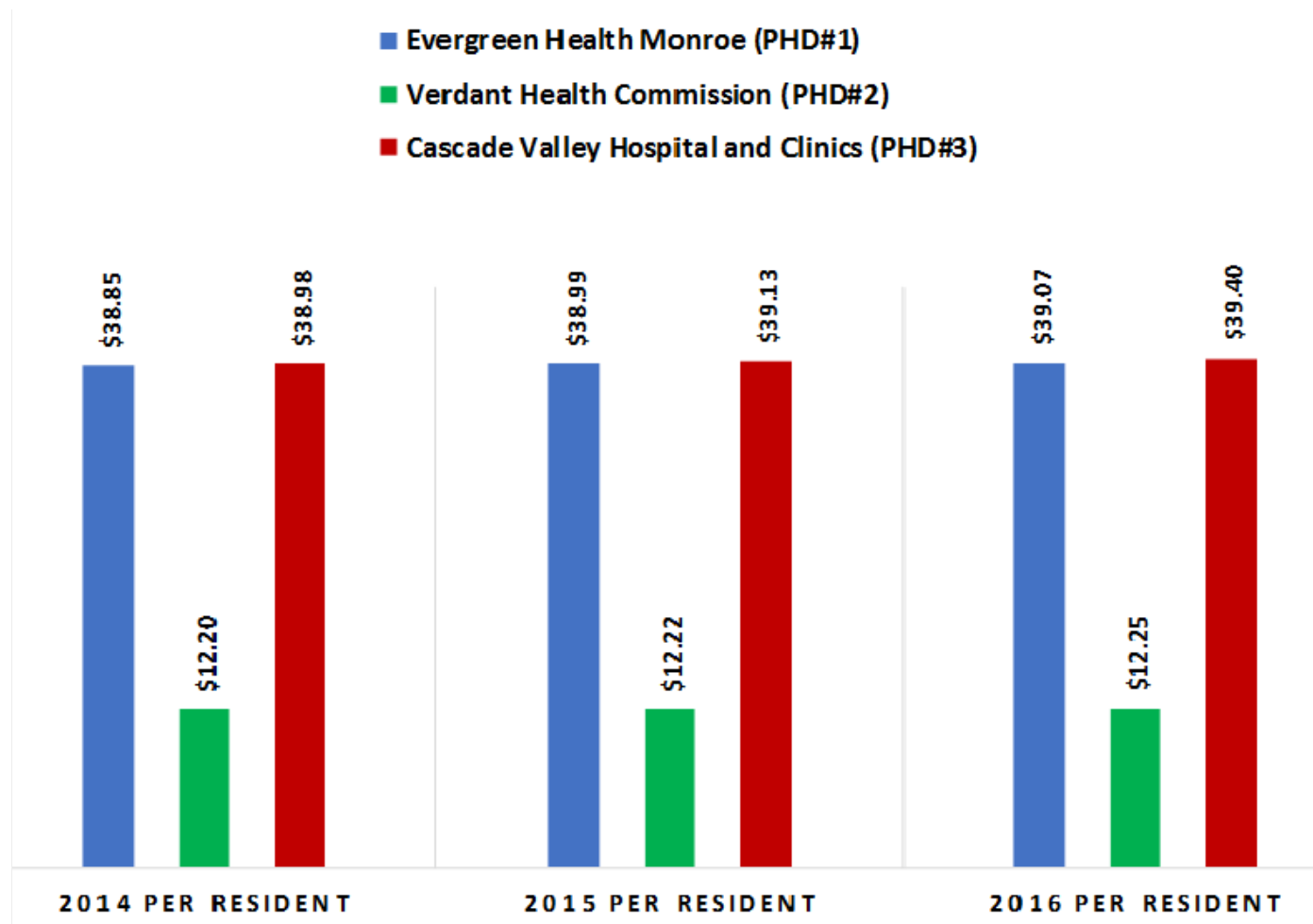




Verdant Health Commission

Building the Foundation for a Healthier Community

Maintenance and Operations Tax Levy: Per Resident Per Year





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Verdant Expenses

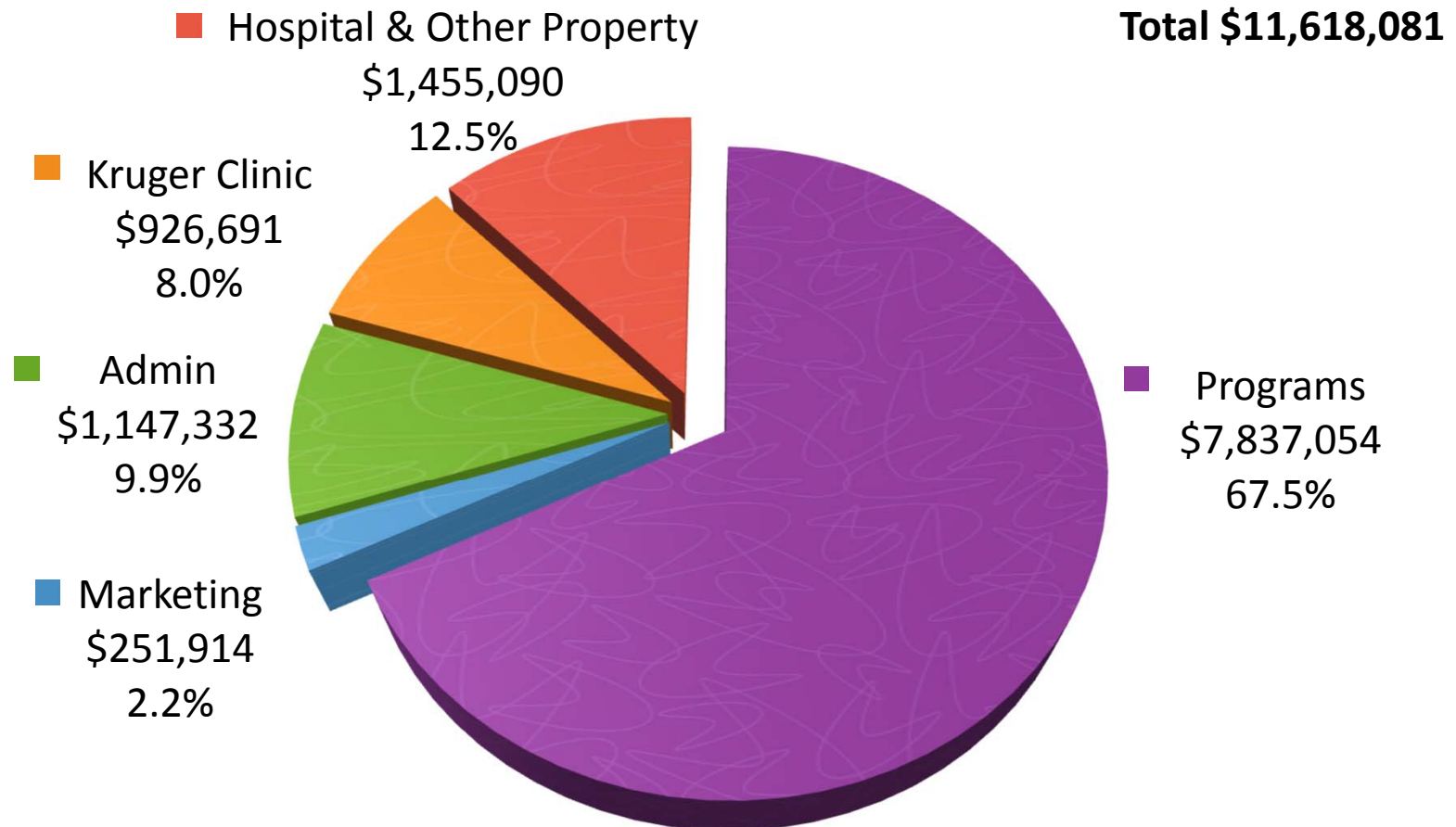




Verdant Health Commission Update

Building the Foundation for a Healthier Community

Operating Expenses by Department





Verdant Health Commission Update

Building the Foundation for a Healthier Community

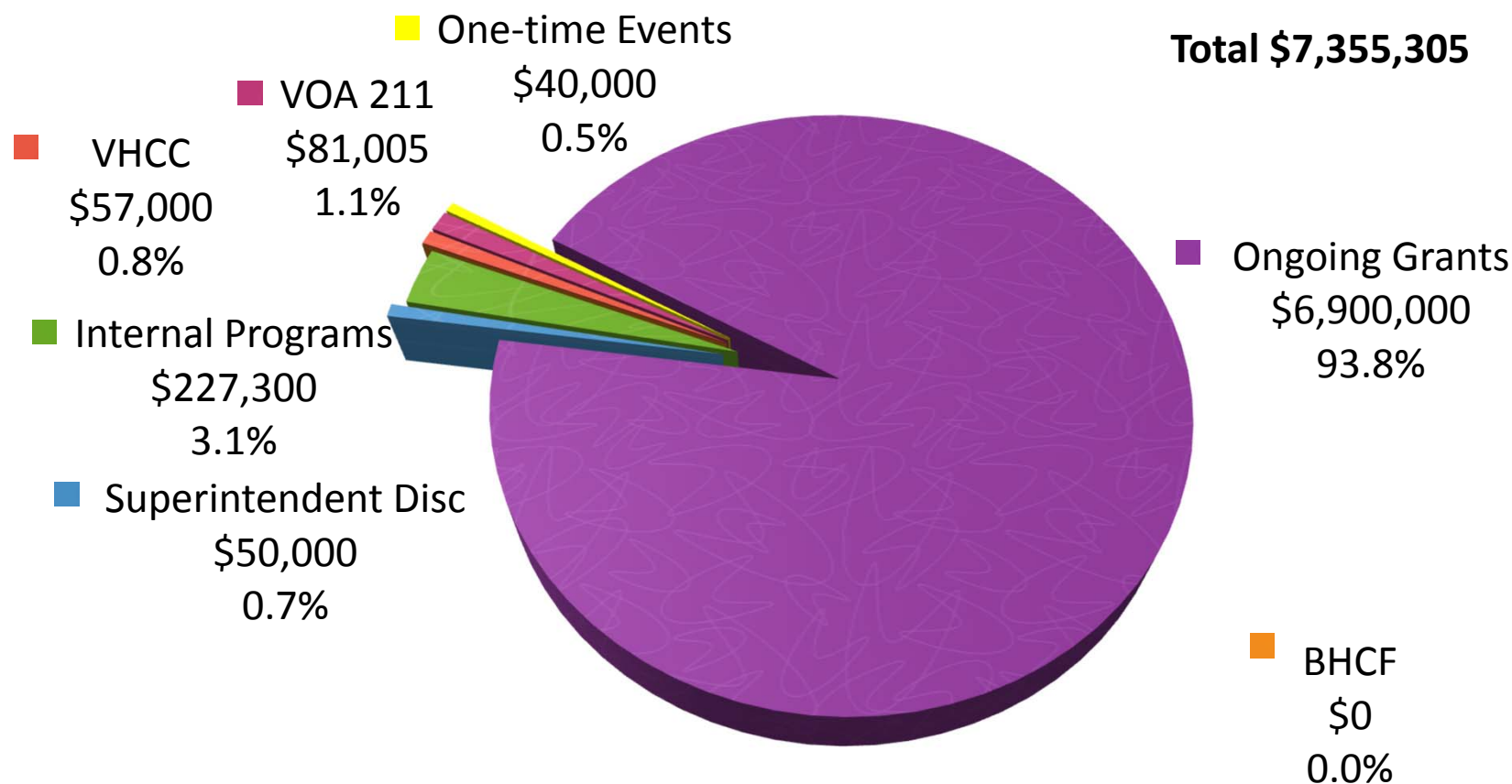
Verdant Only Expenses	2017 Estimate	2018 Budget	\$ Change
Salaries & Benefits	\$824,314	\$ 984,461	\$160,147
Professional Services	163,018	317,385	154,367
Interest Expense	105,450	80,163	(25,288)
Purchased Services	141,417	210,305	68,888
Utilities	35,200	35,270	70
Other Operating Expense	66,795	92,434	25,639
Programs	5,516,580	7,355,305	1,838,725
Depreciation	162,918	160,977	(1,941)
Total	\$7,015,692	\$ 9,236,300	\$2,220,608



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Grants & Internal Program Expenses





Verdant Health Commission Update

Building the Foundation for a Healthier Community

2018 Grant Funding

Connections to strategic priorities:

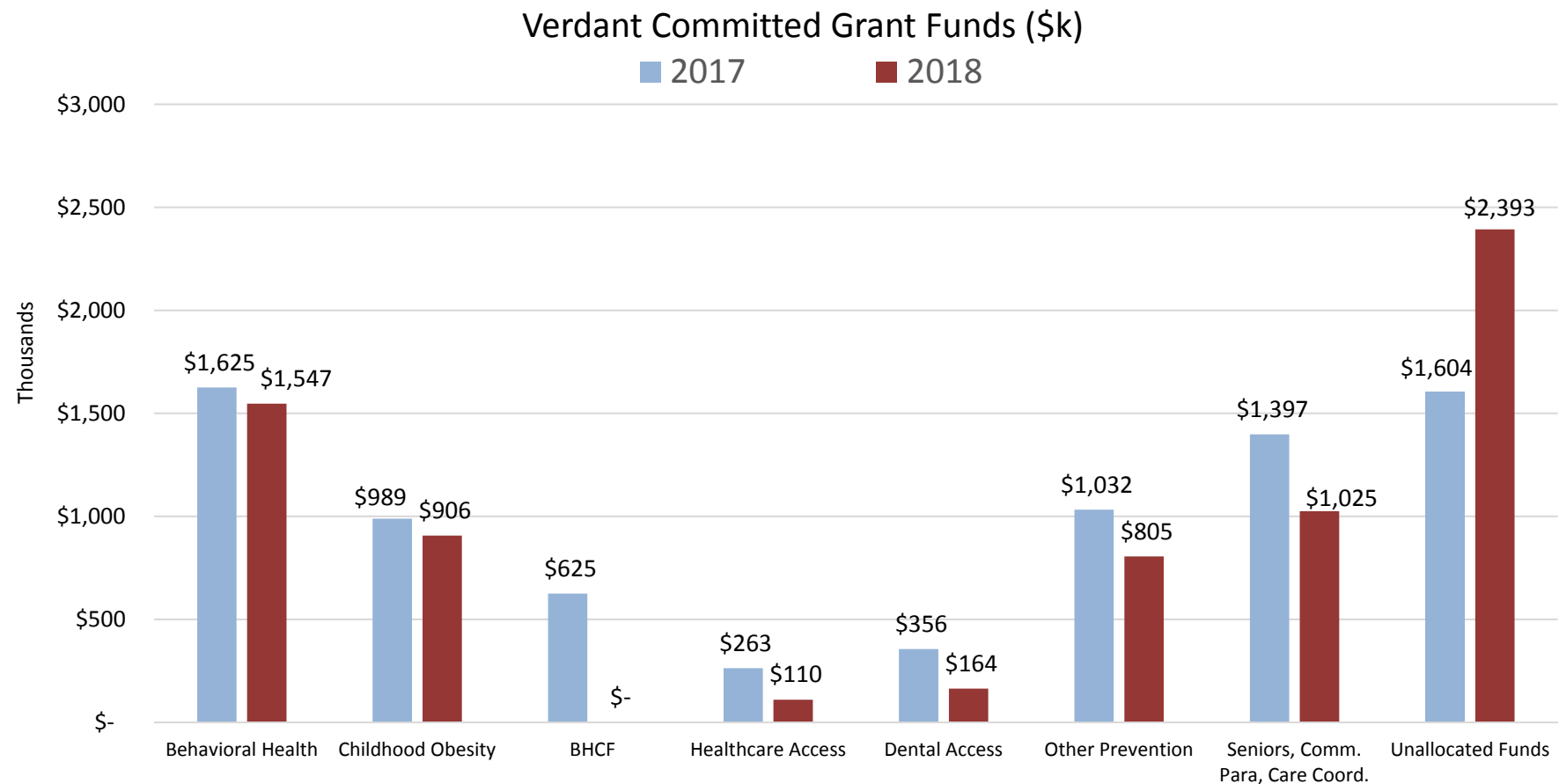
- Significant ongoing funding for mental/behavioral health, childhood obesity, seniors/care coordination
- Other:
 - Dental
 - Access to healthcare
 - Community infrastructure: long-term improvements to support healthy lifestyle



Verdant Health Commission Update

Building the Foundation for a Healthier Community

2018 Grant Funding by Priority Area





Verdant Health Commission Update

Building the Foundation for a Healthier Community

2018 Grant Capacity

- \$2.4 million unallocated
- Larger expected renewals in 2018:
 - Seniors: Care Coordination & Center for Healthy Living: \$294k in 2018 (annualized \$769k)
 - Childhood obesity: City of Lynnwood Move 60! Teens and Campfire: \$124k
 - Healthcare access: PSCC Mobile Medical: \$96k



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Verdant “Internal” Programs

- Nutrition & Activity Programs
- Behavioral Health
- Education and Health Screenings
- Multicultural Programming



Verdant Health Commission Update

Building the Foundation for a Healthier Community

2018 "Internal" Program Highlights





Verdant Health Commission Update

Building the Foundation for a Healthier Community

2018 "Internal" Program Highlights





Verdant Health Commission Update

Building the Foundation for a Healthier Community

2018 Multicultural Program Highlights



Disciplina Positiva

Viernes, Septiembre 22

Venga a aprender como el programa de "Disciplina Positiva" lo puede ayudar a alcanzar las metas para aprender, planear un acercamiento eficaz y encontrar las soluciones que funcionan de verdad. Velia Lara

Salud en nuestros jóvenes: riesgos y soluciones

Viernes, Septiembre 29

Aprenda como educar e informar a sus pre-adolescentes y adolescentes sobre los obstáculos que se presentan cuando nuestros jóvenes crecen en este país: drogas, alcohol, tabaco, relaciones sexuales sin protección y exposición a violencia. Kathy Partida, MD

Prepárese y prevenga accidentes en casa



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Additional Internal Capacity

- Add social worker staff position, continue with VOA Community Resource Advocate position
- Exploring contracting with Snohomish Health District on shared epidemiological resources
- Additional contracted dietician resource, stipend for community health worker leads
- Full time outreach position



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Debt Service and Reserve Balance

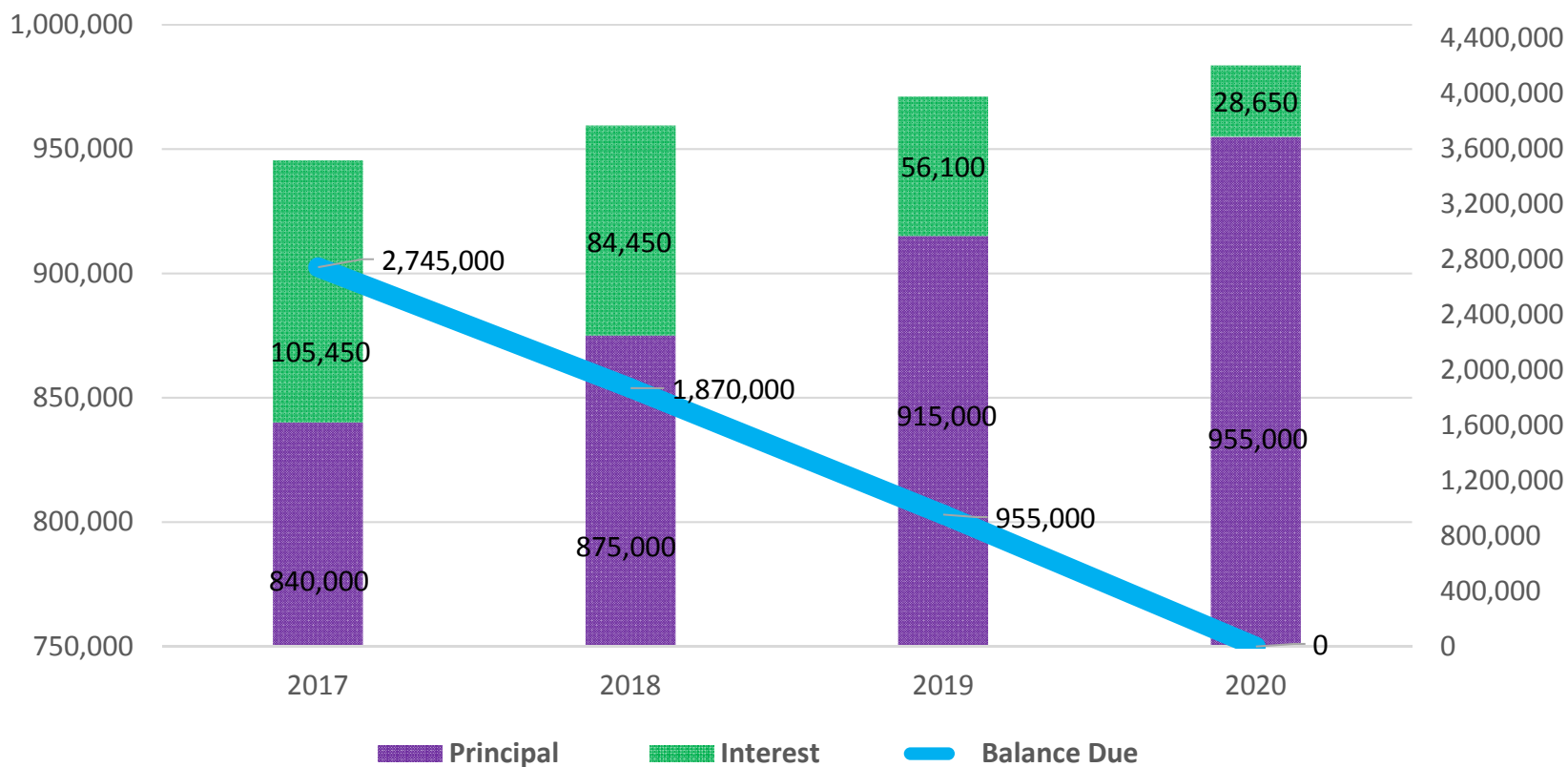




Verdant Health Commission Update

Building the Foundation for a Healthier Community

Debt Service on 2012 LTGO Bonds





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Reserve Investments





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Public Hospital District 2 – Budget 2018	2017 Actual	2018 Budget	\$Change	%
Operating Revenue	\$ 11,925,342	\$ 11,786,046	(\$139,295)	(1%)
Programs	(5,516,580)	(7,355,305)	1,838,725	33%
Other Operating Expenses	(1,872,974)	(2,305,611)	432,637	23%
Depreciation	(2,152,096)	(1,957,165)	(194,931)	(9%)
Maintenance and Operations Levy	2,272,389	2,317,754	50,652	2%
Other Non-operating Revenue(Expense)	1,321,981	500,000	(776,617)	(22%)
Net Income	5,978,062	2,985,718	(\$2,992,343)	(50%)
Capital Outlay	\$127,736	\$0	(\$127,736)	



Verdant Health Commission
Building the Foundation for a Healthier Community

Challenges, Changes, Unknowns

- Pause on BHCF for 2018
- Unknown capital needs for KC and VCWC
- Unknown needs related to VV planning process
- Inconsistencies in MI/CPE payments
- No significant changes to revenue stream
- Reserve strategy
- Potential changes in healthcare and delivery system still unknown



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Summary

- Strong financial position!
- Operating revenue decrease of <1% over 2017 budget
- Reserve goal of \$40m met 3 years early
- Expenses are stable
- Addition of Social Worker and Expansion of Outreach to full time
- Program budget 33% increase over 2017 spending
- Great opportunity to explore new ways to reach our mission



Verdant Health Commission Update

Building the Foundation for a Healthier Community

Public Hearing

to hear testimony from people who
have comments regarding the
proposed budget

STAY
Well



GET
Active



EAT
Better



STRESS
Less





Verdant Health Commission Update

Building the Foundation for a Healthier Community

Commissioner Questions & Discussion

STAY
Well



GET
Active



EAT
Better



STRESS
Less



Public Hospital District 2, Snohomish County
2018 Draft Budget

10/17/2017

		B	C	D	E	F	G	H	I	J	K	L	M
		2016	2017	2017	2017	2018	2018	2018	2018	2018	2018	2018	2018
					Actual v 2017							Increase /	
		Actual	Budget	Projected	Budget	Marketing	Programs	Admin	Kruger	Other	Total	(Decrease) from	%
				Actual	Variance					Property	Budget	2017 Actual	Change
													General Notes
1	Income												
2	Operating Revenues												
3	5791 - Rental Income	-	-	-	-	-	-	-	-	-	-	-	
4	5791.1 - S/E Hospital Rental Income	8,430,235	8,683,141	8,683,148	7	-	-	-	-	8,943,635	8,943,635	260,487	3% Per contract
5	5791.2 - Kruger Clinic Rental Income	1,336,852	1,403,790	1,398,323	(5,467)	-	-	-	1,287,388	-	1,287,388	(110,935)	-8% Per contract plus CAM & LH Excise Tx (Ste 270/280 Vacant 3/1/18-12/31/18)
6	5791.3 - Value Village Rental Income	305,887	318,632	318,632	(0)	-	-	-	-	331,377	331,377	12,745	4% Per contract
7	5791.4 - Deferred Rental Income	1,695,036	1,439,861	1,439,861	(0)	-	-	-	5,402	1,128,779	1,134,181	(305,680)	-21% Straight-line Swedish contracts
8	5792 - Pavilion Ground Lease Income	53,817	53,817	53,817	-	-	-	-	-	53,817	53,817	-	0% Per contract
9	5793 - Other Operating Income	31,559	29,720	31,561	1,841	32,648	3,000	-	-	-	35,648	4,087	13% Verdant Healthier Communities Conference/VCWC Class Registration
10	Total Operating Revenues	11,853,386	11,928,961	11,925,342	(3,619)	32,648	3,000	-	1,292,790	10,457,608	11,786,046	(139,295)	-1%
11	Expense												
12	Operating Expenses												
13	Salaries		-	-	-	-	-	-	-	-	-	-	
14	6010 - Salaries	654,680	639,689	622,240	(17,449)	59,720	344,458	321,042	-	-	725,220	102,980	17% 8 FTE's
15	6011 - Payroll Tax Expense	44,810	43,770	47,329	3,560	4,569	26,351	23,608	-	-	54,528	7,199	15%
16	6020 - Commissioners Wages	23,028	30,000	22,051	(7,949)	-	-	30,000	-	-	30,000	7,949	36%
17	Total Salaries	722,518	713,459	691,620	(21,839)	64,288	370,809	374,651	-	-	809,748	118,127	17%
18	Benefits		-	-	-	-	-	-	-	-	-	-	
19	6111 - Accrued Vacation/Sick Leave	4,594	14,825	720	(14,105)	-	12,000	6,500	-	-	18,500	17,780	2470%
20	6155 - Health Insurance	50,657	52,782	49,899	(2,883)	3,333	40,493	18,281	-	-	62,107	12,209	24% Includes 10% increase in June
21	6156 - Dental Insurance	4,685	4,347	4,402	54	413	3,301	1,788	-	-	5,502	1,100	25% Includes 10% increase in June
22	6160 - 401(a) Retirement Expense	39,415	38,381	37,335	(1,047)	3,583	20,667	19,263	-	-	43,513	6,178	17% 6% of salaries
23	6190 - Other Employee Benefits	16,277	16,609	17,042	433	1,101	11,434	7,483	-	-	20,018	2,976	17% FSA, Life Insurance
24	6130 - Workers Comp Self Insurance	2,510	4,800	5,171	371	-	-	4,800	-	-	4,800	(371)	-7% Stevens Hospital Claims
25	6131 - Work Comp Service Fee-EV	16,151	16,507	16,377	(130)	-	-	16,868	-	-	16,868	491	3% Stevens Hospital Claims Administration
26	6137 - Workers Comp - State fund	1,728	1,690	1,748	59	146	2,580	678	-	-	3,405	1,656	95%
27	Total Benefits	136,016	149,942	132,694	(17,248)	8,576	90,475	75,662	-	-	174,713	42,020	32%
28	Professional Services		-	-	-	-	-	-	-	-	-	-	
29	6210 - Professional Fees	109,163	107,738	29,191	(78,547)	7,200	-	50,000	-	-	57,200	28,009	96%
30	6220 - Property Management	61,026	80,011	36,222	(43,788)	-	-	-	37,080	-	37,080	858	2% KC
31	6230 - Consulting	39,365	104,290	21,923	(82,367)	-	35,700	50,000	-	4,290	89,990	68,067	310% Ash, Thomas & Assoc., other
32	6240 - Legal	129,588	101,800	52,851	(48,949)	4,485	-	100,000	-	-	104,485	51,634	98% Foster Pepper, Trademark Protection
33	6250 - Accounting/Audit	44,801	70,000	59,051	(10,949)	-	-	70,000	-	-	70,000	10,949	19% Moss Adams, SAO
34	Total Professional Services	383,943	463,839	199,240	(264,599)	11,685	35,700	270,000	37,080	4,290	358,755	159,515	80%
35	Other Amortization		-	-	-	-	-	-	-	-	-	-	
36	8969 - Amortization - 12 LTGO Premium	(62,030)	(62,030)	(62,030)	-	-	-	(62,030)	-	-	(62,030)	-	0%
37	6966 - TI Amortization	110,722	119,669	79,277	(40,392)	-	-	-	79,277	-	79,277	-	0% Kruger Clinic TI's
38	Total Other Amortization	48,692	57,639	17,247	(40,392)	-	-	(62,030)	79,277	-	17,247	-	0%
39	Interest Expense		-	-	-	-	-	-	-	-	-	-	
40	6954 - 12 LTGO Interest Exp	129,688	105,450	105,450	-	-	-	80,163	-	-	80,163	(25,288)	-24%
41	Total Interest Expense	129,688	105,450	105,450	-	-	-	80,163	-	-	80,163	(25,288)	-24%
42	Purchased Services		-	-	-	-	-	-	-	-	-	-	
43	6650.0 - VCWC Purchased Services	67,922	111,475	48,043	(63,432)	3,500	3,000	71,295	-	-	77,795	29,752	62% Includes Parking Lot Lease, Bank Fees, etc.
44	6650.1 - Other KC Purchased Services	112,661	133,312	48,431	(84,881)	-	-	-	15,048	-	15,048	(33,383)	-69%
45	6650.2 - Front Desk Staffing	14,065	16,440	16,666	226	-	21,120	-	-	-	21,120	4,454	27%
46	6650.3 - Janitorial			109,369	109,369	-	-	18,000	96,303	-	114,303	4,934	5% Janitorial
47	6650.4 - Landscaping/Prk Lot Maint			13,860	13,860	-	-	6,600	27,622	-	34,222	20,362	147% Landscaping, Snow Removal, Parking Lot Sweeping
48	6675.0 - Marketing	10,850	6,000	417	(5,583)	6,000	-	-	-	-	6,000	5,583	1339%
49	6675.1 - Sponsorships	3,304	30,000	-	(30,000)	15,000	-	-	-	-	15,000	15,000	#DIV/0!
50	6675.2 - Printing	20,655	25,800	23,767	(2,033)	23,800	-	-	-	-	23,800	33	0%
51	6675.3 - Website	14,668	18,000	16,709	(1,291)	13,800	-	-	-	-	13,800	(2,909)	-17%
52	6675.4 - Events	6,070	-	-	-	-	-	-	-	-	-	-	#DIV/0! Only used for grand opening of VCWC in 2015
53	6675.5 - Advertising	3,486	8,200	6,089	(2,111)	6,000	-	-	-	-	6,000	(89)	-1%
54	6697 - Network Hosting	12,831	12,074	11,415	(659)	11,040	-	11,150	-	-	22,190	10,775	94% Microsoft
55	Total Purchased Services	266,512	361,301	294,766	(66,535)	79,140	24,120	107,045	138,973	-	349,278	54,512	18%
56	Supplies		-	-	-	-	-	-	-	-	-	-	
57	6300 - Supplies	6,800	8,380	10,841	2,461	-	4,500	8,600	240	-	13,340	2,499	23%
58	6460 - Postage	26,670	29,304	27,229	(2,075)	28,200	-	1,000	261	-	29,461	2,233	8% Includes Canopy Newsletter
59	6480 - Books and Publications	302	800	272	(528)	-	-	600	-	-	600	328	120%
60	Total Supplies	33,773	38,484	38,342	(142)	28,200	4,500	10,200	501	-	43,401	5,060	13%

Public Hospital District 2, Snohomish County
2018 Draft Budget

10/17/2017

		B	C	D	E	F	G	H	I	J	K	L	M
		2016	2017	2017	2017	2018	2018	2018	2018	2018	2018	2018	2018
					Actual v 2017								
		Actual	Budget	Projected	Budget	Marketing	Programs	Admin	Kruger	Other	Total	Increase /	%
				Actual	Variance					Property	Budget	(Decrease) from	Change
												2017 Actual	
													General Notes
61	Repairs and Maintenance		-	-	-	-	-	-	-	-	-	-	
62	6620 • Repairs	10,983	12,000	5,875	(6,125)	-	-	10,000	-	-	10,000	4,125	70%
63	6621 • Maintenance Contracts	37,846	41,284	35,121	(6,163)	-	-	16,000	25,465	-	41,465	6,344	18%
64	6622 • Kruger Clinic Repairs	54,642	49,996	28,434	(21,562)	-	-	-	54,636	-	54,636	26,202	92%
65	Total Repairs and Maintenance	103,471	103,280	69,429	(33,851)	-	-	26,000	80,101	-	106,101	36,671	53%
66	Insurance	-	-	-	-	-	-	-	-	-	-	-	
67	6910 • Insurance	33,469	35,480	35,862	382	-	-	13,005	18,794	5,592	37,391	1,529	4% Includes annual increase
68	Total Insurance	33,469	35,480	35,862	382	-	-	13,005	18,794	5,592	37,391	1,529	4%
69	Utilities	-	-	-	-	-	-	-	-	-	-	-	
70	6510 • Electricity	102,443	92,318	100,667	8,349	-	-	14,207	87,595	-	101,802	1,135	1%
71	6540 • Water/Sewer	21,734	25,374	16,645	(8,729)	-	-	3,791	15,920	-	19,710	3,065	18%
72	6550 • Garbage	17,762	19,392	21,036	1,644	-	-	2,926	19,191	-	22,117	1,081	5%
73	6560 • Natural Gas	659	800	698	(102)	-	-	707	-	-	707	8	1%
74	6570 • Telephone/Internet	10,971	11,844	9,827	(2,017)	-	-	10,129	2,544	-	12,673	2,846	29%
75	6580 • Security Monitoring	3,159	3,510	3,408	(102)	-	-	3,510	6,936	-	10,446	7,038	207%
76	Total Utilities	156,728	153,238	152,282	(957)	-	-	35,270	132,186	-	167,456	15,174	10%
77	Taxes	-	-	-	-	-	-	-	-	-	-	-	
78	6820 • License and Tax	25	25	291	266	-	-	25	-	-	25	(266)	-91%
79	6821 • Leasehold Taxes	87,355	89,197	89,278	81	-	-	-	41,373	37,707	79,080	(10,198)	-11% Tax on KC & VV Lease Revenue
80	6825 • B&O Tax	9,322	8,832	9,978	1,146	250	45	-	-	9,720	10,015	37	0% Tax on Hospital Assets and VHCC, VCWC Class Revenue
81	Total Taxes	96,702	98,054	99,547	1,493	250	45	25	41,373	47,427	89,120	(10,427)	-10%
82	Other Expenses	-	-	-	-	-	-	-	-	-	-	-	
83	6451 • Computer Expenses	9,844	10,000	10,854	854	-	3,000	17,000	-	-	20,000	9,146	84% Includes PRR Software, Computer & Software for additional staff
84	6829 • Meals and Entertainment	5,149	6,100	1,720	(4,380)	-	600	3,000	-	-	3,600	1,880	109%
85	6830 • Dues and Memberships	5,895	6,859	8,278	1,419	725	500	6,864	-	-	8,089	(189)	-2%
86	6840 • Travel and Meetings	4,508	11,250	4,718	(6,532)	550	3,000	8,000	-	-	11,550	6,832	145% Includes staff retreat/training, mileage, hotel, airfare, etc.
87	6841 • Commissioner Education	6,294	12,000	7,420	(4,580)	-	-	12,000	-	-	12,000	4,580	62%
88	6842 • Prof Dev Registration/Tuition	10,460	13,750	9,946	(3,804)	1,500	6,000	4,500	-	-	12,000	2,054	21% \$1500per/EE Prof Dev
89	6860 • Superintendent Discretionary	5,482	-	500	500	-	-	-	-	-	-	(500)	-100%
90	6990 • Miscellaneous Expense	164	15,000	879	(14,121)	-	-	5,000	-	-	5,000	4,121	469%
91	Total Other Expenses	47,795	74,959	44,315	(30,644)	2,775	13,100	56,364	-	-	72,239	27,924	63%
92	Total Operating Expense	2,159,307	2,355,125	1,880,793	(474,332)	194,914	538,749	986,354	528,284	57,309	2,305,611	424,818	23%
93	Programs												
94	7100 • Community Programs-External (Grants)	4,827,545	6,500,000	5,208,454	(1,291,546)	-	6,900,000	-	-	-	6,900,000	1,691,546	32%
95	7200 • Superintendent Discretionary Fund	13,663	50,000	22,763	(27,237)	-	50,000	-	-	-	50,000	27,237	120%
96	7300 • Community Programs-Internal	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
97	7300.1 • Healthier Community Conference	44,531	57,000	62,596	5,596	57,000	-	-	-	-	57,000	(5,596)	-9%
98	7300.2 • Needs Assessment & Eval	5,186	20,000	220	(19,780)	-	20,000	-	-	-	20,000	19,780	8991%
99	7300.4 • VCWC Programming	86,298	125,600	74,435	(51,165)	-	129,400	-	-	-	129,400	54,965	74%
100	7300.5 • VOA 211	76,355	78,646	78,646	(0)	-	81,005	-	-	-	81,005	2,359	3%
101	7300.6 • Multicultural Health Programs	-	-	17,467	17,467	-	49,000	-	-	-	49,000	31,533	181%
102	7300.7 • Diabetes Prevention Program (NEW)	-	-	-	-	-	28,900	-	-	-	28,900	28,900	#DIV/0!
103	7400 • One-time Events	22,000	60,000	52,000	(8,000)	-	40,000	-	-	-	40,000	(12,000)	-23%
104	7500 • Building Healthy Communities Fund	1,348,722	1,000,000	-	(1,000,000)	-	-	-	-	-	-	-	#DIV/0!
105	Total Program Expense	6,424,300	7,891,246	5,516,580	(2,374,666)	57,000	7,298,305	-	-	-	7,355,305	1,838,725	33%
106	Net Ordinary Income	3,269,778	1,682,590	4,527,968	2,845,378	(219,266)	(7,834,054)	(986,354)	764,506	10,400,298	2,125,130	(2,402,838)	-53%
107	Non Operating Revenue (Expense)		-	-	-	-	-	-	-	-	-	-	
108	8030 • 2003 GO Tax Levy	185	-	115	115	-	-	-	-	-	-	(115)	-100%
109	5020 • M&O Tax Levy	2,167,584	2,238,746	2,272,274	33,528	-	-	2,317,754	-	-	2,317,754	45,479	2% 1% annual increase + construction + refunds
110	5030 • Unrealized G/L on Investment	(307,390)	-	(105,640)	(105,640)	-	-	-	-	-	-	105,640	-100%
111	5781 • Investment Income	567,907	500,000	613,052	113,052	-	-	500,000	-	-	500,000	(113,052)	-18%
112	4035 • MI/CPE Payment	148,547	-	813,588	813,588	-	-	-	-	-	-	(813,588)	-100%
113	5500 • Other Income (Expense)	(62,600)	-	981	981	-	-	-	-	-	-	(981)	-100%
114	Total Non Operating Revenue (Expense)	2,514,232	2,738,746	3,594,370	855,625	-	-	2,817,754	-	-	2,817,754	(776,617)	-22%
115	Earnings before Depreciation	5,784,011	4,421,336	8,122,339	3,701,003	(219,266)	(7,834,054)	1,831,399	764,506	10,400,298	4,942,883	(3,179,455)	-39%
116	Depreciation												
117	6710 • Depr - Land Improvements	101,541	80,447	80,447	(0)	-	-	2,484	5,960	865	9,309	(71,137)	-88% per schedule
118	6720 • Depr - Building	1,578,967	1,427,766	1,464,535	36,769	-	-	91,392	387,937	916,012	1,395,341	(69,195)	-5% per schedule
119	6730 • Depr - Fixed Equipment	391,565	375,089	374,859	(230)	-	-	43,086	2,300	321,597	366,984	(7,875)	-2% per schedule
120	6740 • Depr - Major Equipment	315,923	216,872	217,038	166	-	-	18,283	2,209	154,996	175,489	(41,549)	-19% per schedule
121	6750 • Depr - Minor Equipment	16,620	13,482	15,217	1,735	-	-	5,998	-	4,310	10,309	(4,908)	-32% per schedule
122	Total Depreciation	2,404,615	2,113,656	2,152,096	38,440	-	-	160,977	398,407	1,397,781	1,957,165	(194,931)	-9%
123	Net Income	3,379,396	2,307,680	5,970,243	3,662,563	(219,266)	(7,834,054)	1,670,422	366,100	9,002,518	2,985,718	(2,984,524)	-50%