

BOARDS AND COMMISSIONS
Board of Embalmers and Funeral Directors
(Amendment)

201 KAR 15:050. Apprenticeship and supervision requirements.

RELATES TO: KRS 316.030

STATUTORY AUTHORITY: KRS 316.210(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 316.210(1) authorizes the Kentucky Board of Embalmers and Funeral Directors to promulgate administrative regulations to carry out and enforce the provisions of KRS Chapter 316. KRS 316.030(4)(e) and (5)(d) require an applicant for an embalmer's license or a funeral director's license to serve an apprenticeship under the supervision of a Kentucky-licensed embalmer or funeral director. KRS 316.030(9) requires an applicant to file sworn statements semiannually during the apprenticeship. This administrative regulation establishes the requirements for apprentices and their supervisors, the time for filing the sworn statements, and the additional information required in the sworn statements.

~~Section 1. [Definitions. (1) "Direct Supervision" means that a Kentucky-licensed funeral director or a Kentucky-licensed embalmer, as appropriate, is:~~

~~(a) Physically present with the apprentice, and:~~

~~(b) Personally observing and guiding the activities of the apprentice.~~

~~(2) "Supervisor" means the supervisor of record.~~

~~(3) "Supervisor's designee" means a Kentucky-licensed funeral director or a Kentucky-licensed embalmer, as appropriate, who has been approved by the supervisor of record to supervise an apprentice.~~

~~Section 2.] Apprenticeship Application[Registration]. (1) Prior to beginning an apprenticeship, an applicant shall:~~

~~(a) File an Apprenticeship Application[Registration] Form with the board that includes the sworn statement required by KRS 316.030(7)(c);~~

~~(b) Pay the registration fee established in KRS 316.030(7)(b);~~

~~(c) Submit a current photograph;~~

~~(d) Submit a copy of the applicant's high school transcript or diploma, or high school equivalency diploma;~~

~~(e) Submit an official copy of any college transcripts;~~

~~(f) Submit an official copy of National Board scores, if available; and~~

~~(g) Submit an official copy of a current (less than ninety (90) days prior to the application) criminal justice information system (CJIS) report obtained from the Federal Bureau of Investigation (FBI); and~~

~~(h) Appear before the board with the supervisor at the time and place identified by the board.~~

~~(2) The apprenticeship shall begin [~~begins~~] the day the applicant and supervisor meet with the board.~~

Section ~~2~~[3]. Supervisor Responsibilities. (1) An apprenticeship shall be served under the board-approved supervisor identified on the Apprenticeship Registration Form as the supervisor of record.

(2) Apprenticeships for both embalming and for funeral directing may be served concurrently

under:

(a) A single individual acting as the supervisor of record who holds both a funeral director's license and an embalmer's license; or

(b) Two (2) individual licensees acting as the supervisor of record who together ~~hold~~ both a funeral director's license and an embalmer's license.

(3) Licensed embalmers and licensed funeral directors who seek approval from the board as a supervisor of record shall:

(a) Embalm or direct funerals at, and be employed by, the establishment where the apprentice is registered or at another funeral establishment if approved by~~[which is identified to]~~ the board;

(b) Appear before the board for approval with the apprentice; and

(c) Be responsible for ensuring that the apprentice complies with KRS Chapter 316 and 201 KAR Chapter 15.

(4) The board may withdraw approval of a supervisor based upon:

(a) Evidence of the inability to supervise an apprentice properly; or

(b) A violation of KRS Chapter 316 or 201 KAR Chapter 15.

(5) Apprentices may receive supervision by licensees other than the supervisor of record.

(a) Registered embalmer apprentices may be supervised by other licensed embalmers designated by the supervisor of record.

(b) Registered apprentice funeral directors may be supervised by other licensed funeral directors designated by the supervisor of record.

(c) Supervisors of record that designate~~[approve]~~ other licensees to provide supervision for an apprentice shall remain responsible for the actions of the apprentice and for the quality of the designated supervision.

(d) The apprentice shall prepare an Apprentice Travel Form and maintain it with the apprentice calendar:

~~1. File an Apprentice Travel Form with the board; and~~

~~2. Maintain the form with his or her calendar].~~

(6) The supervisor shall instruct an apprentice and ensure that an apprentice receives experience in all aspects of funeral directing or embalming, as applicable to the individual's apprenticeship.

(a) The instruction shall include:

1. The laws relating to the profession, including KRS Chapter 316 and 201 KAR Chapter 15;

and

2. The theory and application of funeral directing or embalming.

(b) The training and work assignments for apprentice embalmers shall cover the following service items:

1. Initial call details;

2. Removals;

3. Embalming;

4. Restorative art treatment;

5. Posing body and features;

6. Bathing and cosmetizing of bodies;

7. Dressing and casketing of bodies;

8. Recordkeeping;

9. Purchasing of necessary supplies;

10. Preparation of autopsied bodies;

11. Care and maintenance of equipment and embalming room; and

12. Professional responsibility.

(c) The training and work assignments for apprentice funeral directors shall cover the following service items:

1. Initial call details;
2. Removals;
3. Counseling of families on the types of services and merchandise available;
4. Arrangements of funeral services and merchandise;
5. Preparing death certificates and documents;
6. Preparing applications for certain death benefits, such as Social Security, Veterans Administration, insurance companies, and lodges;
7. Preparing newspaper notices;
8. Conducting visitations or memorial services;
9. Directing funerals and graveside services;
10. Follow-up service to the family after the funeral service has been completed;
11. Recordkeeping;
12. Purchasing of necessary supplies;
13. Caring for equipment and premises; and
14. Professional responsibility.

Section 3[4]. Supervision of Apprentices. (1) Supervision of embalmer apprentices.

(a) For the first twenty-five (25) cases with which an embalmer apprentice assists and throughout the first six (6) months of training, the supervisor or the supervisor's designee shall be present with the apprentice and provide direct supervision of all of the apprentice's embalming activities.

(b) After the apprentice has completed both twenty-five (25) cases and six (6) months of the apprenticeship, the apprentice may perform embalming services if the supervisor or the supervisor's designee is available for consultation and supervision, in accordance with KRS 316.010(14)[and 316.030(3)(e), for the duration of the apprenticeship].

(c) The supervisor shall notify the board in writing on the Level II Apprentice Registration Form that the apprentice has completed the required twenty-five (25) cases before allowing the apprentice to embalm without direct supervision. The embalmer Level II registration fee required by 201 KAR 15:030 shall be submitted with the Level II Apprentice Registration Form. The Level II apprenticeship shall commence upon receipt of a Level II apprentice card issued by the board. The supervisor or the supervisor's designee shall continue to supervise the apprentice, in accordance with KRS 316.010(14) and 316.030(4)(e), for the duration of the apprenticeship.

(d) A Level II apprenticeship may continue for a period of up to three (3) years while the apprentice completes the apprenticeship requirements and takes the licensure examination.

(e) An apprentice should take the first examination for licensure within sixty (60) days of completion of all other apprenticeship requirements.

(f) For any apprenticeship violation of the rules of the apprenticeship, or other rules applicable to the professions of embalming or funeral directing, the board may extend the period of apprenticeship as part of disciplinary action.

(g) The board may grant extensions of any apprenticeship upon application for an extension by an apprentice and demonstration by the apprentice of good cause or extenuating circumstances upon which an extension should be granted.

(2) Supervision of funeral director apprentices.

(a) For the first twenty-five (25) cases with which a funeral director apprentice assists and throughout the first six (6) months of training, the supervisor or the supervisor's designee shall provide direct supervision during all of an apprentice's funeral directing activities.

(b) After the apprentice has completed both twenty-five (25) cases and six (6) months of the apprenticeship, the apprentice may perform funeral directing services if the supervisor or the supervisor's designee is available for consultation and supervision, in accordance with KRS 316.010(14)~~[and 316.030(5)(d) for the duration of the apprenticeship]~~.

(c) The supervisor shall notify the board in writing on the Level II Apprentice Registration Form that the apprentice has completed the required twenty-five (25) cases before allowing the apprentice to practice funeral directing without direct supervision. The funeral director Level II registration fee required by 201 KAR 15:030 shall be submitted with the Level II Apprentice Registration Form. The Level II apprenticeship shall commence upon receipt of a Level II apprentice card issued by the board. The supervisor or the supervisor's designee shall continue to supervise the apprentice, in accordance with KRS 316.010(14) and 316.030(4)(f), for the duration of the apprenticeship.

(d) A Level II apprenticeship may continue for a period of up to three (3) years while the apprentice completes the apprenticeship requirements and takes the licensure examination.

(e) An apprentice should take the first examination for licensure within sixty (60) days of completion of all other apprenticeship requirements.

(f) For any apprenticeship violation of the rules of the apprenticeship, or other rules applicable to the professions of embalming or funeral directing, the board may extend the period of apprenticeship as part of disciplinary action.

(g) The board may grant extensions of any apprenticeship upon application for an extension by an apprentice and demonstration by the apprentice of good cause or extenuating circumstances upon which an extension should be granted.

(3) Removals.

(a) The supervisor or the supervisor's designee shall be present and provide direct supervision during the removal of bodies for the first six (6) months of the apprenticeship and the first twenty-five (25) removals assisted in by the apprentice.

(b) After an apprentice has served six (6) months of apprenticeship and assisted with twenty-five (25) removals, an apprentice may make removals without the direct supervision of the supervisor or the supervisor's designee if the supervisor has determined that the apprentice is competent to perform removals without direct supervision.

(c) The supervisor shall notify the board in writing on the Level II Apprenticeship Registration Form that the apprentice has completed the required twenty-five (25) removals and that the supervisor's approval has been given for the apprentice to make removals without direct supervision before the apprentice may begin making these removals.

(d) No individual who obtains or holds a permit from this board to transport dead human bodies may use transport removals performed under that permit to accumulate the number of removals required to complete an apprenticeship. All apprenticeship removals shall be performed within the requirements of the apprenticeship and supervision. Hours accumulated performing removals under a Transport Permit shall not count toward an apprentice's weekly work hours requirement.

(4) Calendar~~[Calendars]~~.

(a) The apprentice shall maintain a calendar at the registered location of the apprenticeship of the apprentice's work schedule documenting the forty (40) regular hours per week that he or she has worked[at the location of the apprenticeship]. The calendar shall be reviewed and signed on a daily basis by the supervisor(s) to indicate that the supervisor has reviewed and approved the apprentice's work. The calendar shall be available for inspection by the state inspector during any inspection of the establishment. The calendar shall be maintained by an apprentice until such time as the apprentice passes required examinations and becomes licensed.

(b) The calendar shall identify:

1. The daily work schedule of the apprentice, including beginning and ending times; and
2. The days on which the apprentice does not work.

(5) An apprentice may work at the funeral establishment more hours per week than required by subsection (4) of this section. An apprentice may also attend mortuary school classes or complete mortuary school classwork while serving an apprenticeship, but shall nonetheless still work the required forty (40) hour week under the apprenticeship.

~~(6)[The supervisor shall instruct an apprentice and ensure that an apprentice receives experience in all aspects of funeral directing or embalming, as applicable to the individual's apprenticeship.~~

~~(a) The instruction shall include:~~

~~1. The laws relating to the profession, including KRS Chapter 316 and 201 KAR Chapter 15; and~~

~~2. The theory and application of funeral directing or embalming.~~

~~(b) The training and work assignments for apprentice embalmers shall cover the following service items:~~

~~1. Initial call details;~~

~~2. Removals;~~

~~3. Embalming;~~

~~4. Restorative art treatment;~~

~~5. Posing body and features;~~

~~6. Bathing and cosmetizing of bodies;~~

~~7. Dressing and casketing of bodies;~~

~~8. Recordkeeping;~~

~~9. Purchasing of necessary supplies;~~

~~10. Preparation of autopsied bodies;~~

~~11. Care and maintenance of equipment and embalming room; and~~

~~12. Professional responsibility.~~

~~(c) The training and work assignments for apprentice funeral directors shall cover the following service items:~~

~~1. Initial call details;~~

~~2. Removals;~~

~~3. Counseling of families on the types of services and merchandise available;~~

~~4. Arrangements of funeral services and merchandise;~~

~~5. Preparing death certificates and documents;~~

~~6. Preparing applications for certain death benefits, such as Social Security, Veterans Administration, insurance companies, and lodges;~~

~~7. Preparing newspaper notices; 8. Conducting visitations or memorial services;~~

~~9. Directing funerals and graveside services;~~

~~10. Followup service to the family after the funeral service has been completed;~~

~~11. Recordkeeping;~~

~~12. Purchasing of necessary supplies;~~

~~13. Caring for equipment and premises; and~~

~~14. Professional responsibility.~~

~~(7)] If an apprentice's supervisor of record is replaced during the apprenticeship period, a Change of Supervisor form shall be completed and submitted within thirty (30) days following[ef] the change.~~

Section 4[5]. Terminating and Reestablishing an Apprenticeship. (1)[The licensed funeral di-

~~rector or licensed embalmer who is the apprentice's supervisor of record shall:~~

~~(a) Notify the board in writing by letter of the termination of the apprenticeship] Within five (5) days of the termination of an apprenticeship, the supervisor of record and the apprentice shall]; and~~

~~(b) Identify the name of the apprentice and the date on which the apprenticeship was terminated.~~

~~(2) An apprentice funeral director or embalmer shall, within five (5) days of the termination of the person's apprenticeship with a funeral director or an embalmer:~~

~~(a)] notify the board in writing of the termination, including[by letter that the person is no longer working as an apprentice funeral director or embalmer; and~~

~~(b) Identify] the date on which the apprenticeship ceased.~~

~~(2)[(3)] An apprentice funeral director or embalmer whose apprenticeship is terminated at the establishment originally identified to the board shall, within thirty (30) days of being employed by another funeral director or embalmer:~~

~~(a) Notify the board in writing of the change in employment and apprenticeship by completing and submitting a Change of Supervisor form;~~

~~(b) Identify the name, street address, and license number of the funeral director or embalmer under which the apprentice is continuing the apprenticeship; and~~

~~(c) Complete a new registration as set out in Section 2 of this administrative regulation that is signed by the licensed funeral director or embalmer who is to be the apprentice's new supervisor of record.~~

~~(3)[(4)] An apprentice funeral director or embalmer who is unable to perform the duties of the apprenticeship for a period of two (2) weeks or more because of:~~

~~(a) The birth of a child and to care for the newborn child within one year of birth;~~

~~(b) The placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;~~

~~(c) To care for the employee's spouse, child, or parent who has a serious health condition;~~

~~(d) A serious health condition that makes the employee unable to perform the essential functions of his or her job; or~~

~~(e) Any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty;"[health related impairments] shall immediately notify the board[in writing by letter] of:~~

~~1.[(a)] The date on which the apprentice became unable to perform the duties; and~~

~~2.[(b)] The date on which the apprenticeship will be recommenced, not to exceed six (6) months following the commencement of the leave from apprenticeship.~~

~~(4)[(5)] An apprenticeship shall not end later than the administration of the second examination for which the apprentice is eligible.~~

~~(5) At any time an apprenticeship ceases, or becomes inactive under these administrative regulations, an apprentice does not lose credit for the time served in an apprenticeship. Any such apprentice whose apprenticeship has ceased or become inactive may be reinstated to apprenticeship by notice to the board including the name of the apprentice's supervisor upon his or her return to active apprenticeship, the establishment at which the apprentice is employed, and payment of a processing fee of fifty (50) dollars. The reinstated apprentice shall be responsible for compliance with all other apprenticeship requirements from the date of reinstatement forward.~~

Section 5[6]. Sworn Statements. (1) An apprentice shall file the Apprenticeship Sworn Statement required by KRS 316.030(7) on or before May 1 and November 1 of each year relating to the six (6) month period ending with the preceding middle of April or middle of October,

respectively.

(2) The Apprenticeship Sworn Statement shall include~~[the following information]:~~

(a) The names and dates of funerals in which the apprentice for a funeral director's license assisted in managing during each six (6) month period;

(b) The names and dates of embalming cases in which the apprentice for an embalmer's license assisted during each six (6) month period; and

(c) The names of the service items set forth in Section 3(6) of this administrative regulation specifically identified for each case in which the apprentice assisted during each six (6) month period.

(3) With the initial sworn statement, an apprentice shall file a report written by the applicant summarizing the requirements of KRS Chapter 316 and 201 KAR Chapter 15.

(4) With subsequent sworn statements, an apprentice shall file a report written by the applicant on an article or a book related to embalming or funeral directing read by the applicant during the six (6) month period. It shall contain a reference that includes the author, title, month and year of publication, and page numbers.

(5) The reports required by subsections (3) and (4) of this section shall be two (2) pages at a minimum and~~[,]~~ typed~~[, double-spaced, in twelve (12) point font, and with one (1) inch margins on all sides].~~

(6) An apprentice in mortuary school shall be exempt from the book report requirements of subsections (3) through (5) of this section if the apprentice submits the number of hours he or she is enrolled on the Apprenticeship Sworn Statements.

(7)(a) The supervisor of record shall sign the sworn statements and certify that the apprentice has completed the cases and service items identified in the statement.

(b) If the apprentice has received supervision from a supervisor's designee, the supervisor of record shall still be responsible for:

1. The activities of the apprentice;

2. Signing the sworn statement; and

3. The certification of completion of cases and service items identified in the statement.

(8) Before the activities of the apprentice can count toward the requirements of KRS 316.030(4)(f) or (5)(e), the case shall include the following service items:

(a) For an embalming case, the apprentice shall have participated in the service items listed in Section 4(6)(b)3 through 7 of this administrative regulation; and

(b) For a funeral directing case, the apprentice shall have participated in the service items listed in Section 4(6)(c)3 through 9 of this administrative regulation.

Section ~~6~~⁷. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) "Apprenticeship Application~~[Registration]~~ Form", 2019~~[2017]~~;

(b) "Change of Supervisor", 2019~~[2017]~~;

(c) "Apprenticeship Sworn Statement", 2019~~[2017]~~;

(d) "Level II Apprentice Registration Form", 2019~~[2017]~~; and

(e) "Apprentice Travel Form", 2017.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Board of Embalmers and Funeral Directors, 9114 Leesgate Rd, Ste 4, Louisville, Kentucky 40222, Monday through Friday, 8 a.m. to 4:30 p.m.

HAROLD E. CORDER, Board Chair

APPROVED BY AGENCY: June 13, 2019

FILED WITH LRC: June 14, 2019 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on 10:00 a.m. on July 22, 2019 at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through 11:59 p.m. on July 31, 2019. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person below.

CONTACT PERSON: David C. Trimble, General Counsel, 911 Leawood Drive, Frankfort, Kentucky 40601, phone (502) 782-8823, fax (502) 564-3969, email davidc.trimble@ky.gov.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact person: David C. Trimble

(1) Provide a brief summary of:

(a) What this administrative regulation does: This regulation establishes requirements for apprenticeships for embalmers and funeral directors, and supervision of apprentices.

(b) The necessity of this administrative regulation: KRS 316.030(4)(e) and (5)(d) require an applicant for an embalmer's license or a funeral director's license to serve an apprenticeship under the supervision of a Kentucky-licensed embalmer or funeral director.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 316.030(4)(e) and (5)(d) require an applicant for an embalmer's license or a funeral director's license to serve an apprenticeship under the supervision of a Kentucky-licensed embalmer or funeral director. This administrative regulation establishes the requirements for apprentices and their supervisors.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: KRS 316.030(4)(e) and (5)(d) require an applicant for an embalmer's license or a funeral director's license to serve an apprenticeship under the supervision of a Kentucky-licensed embalmer or funeral director. This administrative regulation establishes the requirements for apprentices and their supervisors.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment will clarify apprenticeship and supervisor requirements; establish criteria for withdrawal from apprenticeships on a temporary or permanent basis; specify requirements for apprenticeship calendars.

(b) The necessity of the amendment to this administrative regulation: The amendment will clarify apprenticeship and supervisor requirements; establish criteria for withdrawal from apprenticeships on a temporary or permanent basis; specify requirements for apprenticeship calendars.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 316.030(4)(e) and (5)(d) require an applicant for an embalmer's license or a funeral director's license to serve an apprenticeship under the supervision of a Kentucky-licensed embalmer or funeral director. This administrative regulation establishes the requirements for apprentices and their supervisors.

(d) How the amendment will assist in the effective administration of the statutes: The amendment will clarify apprenticeship and supervisor requirements; establish criteria for withdrawal from apprenticeships on a temporary or permanent basis; specify requirements for apprenticeship calendars.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: The Board approves 35-50 apprenticeships annually.

(4) Provide an analysis of how the entities identified in the previous question will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions each of the regulated entities have to take to comply with this regulation or amendment: No additional activities are required by the amendment.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities: No additional activities or costs are required by the amendment.

(c) As a result of compliance, what benefits will accrue to the entities: Better understanding of apprenticeship requirements and availability of absences from apprenticeship.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: There is no additional cost to the administrative body to implement this administrative regulation.

(b) On a continuing basis: There is no additional cost to the administrative body to implement this administrative regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Existing staff will continue to administer and monitor apprenticeship and supervision requirements at no additional cost. If additional costs arise, they will be handled through existing license fee revenue.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No increase in fees or funding will be necessary to implement this amendment.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This amendment does not establish or directly or indirectly increase fees.

(9) TIERING: Is tiering applied? Tiering is not applied because this administrative regulation applies similarly to similarly situated persons.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Kentucky Board of Embalmers and Funeral Directors will be affected by this administrative regulation.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 316.210(1)

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

(a) How much revenue will this administrative regulation generate for the state or local gov-

ernment (including cities, counties, fire departments, or school districts) for the first year? This administrative regulation will not generate revenue for the state or local government.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? This administrative regulation will not generate revenue for the state or local government.

(c) How much will it cost to administer this program for the first year? There is no cost anticipated to administer this program.

(d) How much will it cost to administer this program for subsequent years? There is no cost anticipated to administer this program.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): Neutral

Expenditures (+/-): Neutral

Other Explanation: None