

Orcas Health Care District Monthly Detail of Expenses

| Actuals through 07/31/2023 | Actual | Actual | Actual | Actual | Actual | Budgeted | Variance | | Prior Year | YTD | % of | Forecast | Annual |
|---|----------------|----------------|----------------|----------------|---------------|------------------|-----------------|---|---------------|------------------|------------|------------------|------------------|
| | March | April | May | June | July | July | July | NOTES | June | Total | Budget | Annual | Budget |
| BEGINNING CASH BALANCE | 959,818 | 1,194,710 | 1,701,783 | 1,799,078 | 1,236,520 | | | | | 1,032,855 | | 1,032,855 | 1,032,855 |
| REVENUES/PROCEEDS | | | | | | | | | | | | | |
| Property Taxes | 253,548 | 558,485 | 173,841 | 22,905 | 5,933 | 6,334 | (400.90) | | 7,293 | 1,038,609 | 63% | 1,657,228 | 1,648,036 |
| Leasehold Taxes/Timber Taxes | 116 | 14 | 88 | 16 | 14 | 12 | 2.64 | | 16 | 669 | 40% | 1,547 | 1,687 |
| Grants/Rent/Expense Reimbursement/Mis | - | - | - | 5,000 | 9,263 | - | 9,263 | Grant for Clinic Staff Coaching, SJC Freezer Fridge Reimbursement, Web Maintenance refund | 6,972 | 19,613 | 163% | 19,613 | 12,050 |
| TOTAL REVENUES/PROCEEDS | 253,664 | 558,499 | 173,929 | 27,921 | 15,210 | 6,345 | 8,864 | | 14,281 | 1,058,890 | 64% | 1,678,387 | 1,661,773 |
| <i>Budgeted - Total Revenues/Proceeds</i> | <i>258,225</i> | <i>584,783</i> | <i>137,632</i> | <i>30,997</i> | <i>6,345</i> | | | | | | | | |
| EXPENSES | | | | | | | | | | | | | |
| Other Clinic Subsidies | | | | | | | | | | | | | |
| Island Hospital Clinic Subsidy | - | 25,000 | - | 511,000 | - | (511,000) | | Subsidy paid in June | - | 561,000 | 55% | 1,072,000 | 1,022,000 |
| Subtotal Clinic Subsidies | - | 25,000 | - | 511,000 | - | (511,000) | - | | - | 561,000 | 55% | 1,072,000 | 1,022,000 |
| Clinic Building General Maintenance/Other | 126 | - | 42,868 | 406 | 41,185 | 11,900 | -29,285 | Exam Room Remodel Bill | - | 89,742 | 63% | 149,242 | 142,800 |
| Clinic Building Utilities (EMUA, ESWD, & OPALCO a | 274 | 2,780 | 347 | 904 | 916 | 973 | 57 | | 869 | 6,425 | 55% | 11,289 | 11,672 |
| Clinic Building Landscaping | 866 | 866 | 2,098 | - | 4,532 | 1,200 | -3,332 | June & July + Mulch delivery | 2,166 | 10,096 | 70% | 16,096 | 14,400 |
| Clinic Building Insurance | - | - | - | - | - | - | 0 | | - | 6,983 | 39% | 24,983 | 18,000 |
| Clinic Building Other | - | - | - | - | - | 333 | 333 | | - | - | | 1,667 | 4,000 |
| OIHCD Equipment Maintenance | - | - | - | - | - | 4,083 | 4,083 | | - | - | | 20,417 | 49,000 |
| OIHCD Clinic Equipment Purchase | - | - | - | - | 12,931 | 2,500 | -10,431 | Exam Tables & Exam Room Furniture | - | 12,931 | | 25,431 | 30,000 |
| Subtotal Building & Equipment Costs | 1,266 | 3,647 | 45,313 | 1,310 | 59,564 | 20,989 | (38,575) | | 3,035 | 126,178 | 47% | 249,125 | 269,872 |
| Commissioners | 640 | - | 384 | - | 384 | 583 | 199 | | - | 1,408 | 20% | 4,325 | 7,000 |
| Superintendent Salary | 13,333 | 13,333 | 13,333 | 16,314 | 10,353 | 13,333 | 2,981 | Relocation Stipend Reallocation | 5,580 | 93,333 | 58% | 160,000 | 160,000 |
| Other Staff (Indep Contractor for PM) | 635 | 2,080 | 4,648 | 2,925 | 3,331 | 2,600 | -731 | | 2,451 | 15,518 | 50% | 28,518 | 31,200 |
| Payroll Taxes (FICA, L&I, ES) | 1,157 | 1,390 | 1,467 | 2,087 | 1,541 | 1,533 | -8 | | 756 | 11,193 | 61% | 18,855 | 18,390 |
| Benefit Allowance | 1,159 | 1,159 | 1,000 | 2,130 | 2,130 | 1,940 | -190 | | 500 | 11,666 | 50% | 21,368 | 23,283 |
| Subtotal Staffing Costs | 16,925 | 17,962 | 20,832 | 23,457 | 17,739 | 19,989 | 2,251 | | 9,287 | 133,118 | 55% | 233,066 | 239,873 |
| District Office Rent & OPALCO | 0 | 354 | 114 | 2,563 | 93 | 114 | 21 | | 114 | 5,742 | 55% | 10,890 | 10,523 |
| Leasehold Tax (quarterly) | 0 | 0 | 0 | 0 | 0 | 0 | - | | - | 0 | | 23 | 45 |
| Property Tax Fees (April/Oct) | 0 | 0 | 122 | 0 | 0 | 0 | - | | - | 122 | | 122 | 135 |
| Office & Janitorial Supplies/Small Tools & E | 0 | 33 | 0 | 0 | 0 | 125 | 125 | | 1,584 | 128 | 9% | 753 | 1,500 |
| Miscellaneous Administrative Expenses | 14 | 0 | 0 | 0 | 0 | 14,333 | 14,333 | | - | 1,004 | 1% | 72,670 | 172,000 |
| Legal Services | 0 | 1,568 | 0 | 704 | 960 | 2,500 | 1,540 | | 360 | 5,952 | 20% | 18,452 | 30,000 |
| Technology Support Services | 452 | 456 | 52 | 0 | 0 | 346 | 346 | | 384 | 1,726 | 42% | 3,455 | 4,148 |
| Professional/Independent Contractors | 0 | 0 | 0 | 0 | 0 | 2,500 | 2,500 | | 17,765 | 0 | | 12,500 | 30,000 |
| Accounting Services/SJC Auditor Svcs | 0 | 0 | 1,280 | 0 | 0 | 0 | - | | - | 1,697 | 23% | 6,508 | 7,500 |
| State Auditor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | - | 0 | | 0 | 0 |
| Website/Email Service/Internet | 115 | 485 | 840 | 576 | 531 | 305 | (226) | | 220 | 3,947 | 108% | 5,472 | 3,660 |
| Travel | 0 | 320 | 0 | 174 | 3,463 | 0 | (3,463) | Relocation Reimbursement | - | 19,960 | 62% | 19,960 | 32,000 |
| Conferences & Training | 0 | 350 | 0 | 499 | 0 | 0 | - | | - | 849 | | 849 | 1,500 |
| Meeting Expenses | 0 | 0 | 495 | 0 | 0 | 42 | 42 | | - | 495 | | 703 | 500 |
| Postage & Shipping | 0 | 0 | 0 | 0 | 0 | 21 | 21 | | 18 | 0 | | 104 | 250 |
| Promotions & Advertising | 0 | 617 | 0 | 197 | 0 | 583 | 583 | | 601 | 953 | 14% | 3,870 | 7,000 |

| | | | | | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|---------------|------------------|------------------|------------------|
| Bank Service Charge | 0 | 53 | 0 | 0 | 0 | 28 | 28 | - | 53 | 194 | 340 |
| General Liability/D&O Insurance | 0 | 0 | 0 | 0 | 0 | 0 | - | - | 0 | 3,121 | 3,121 |
| Printing/Graphics | 0 | 0 | 0 | 0 | 31 | 250 | 219 | - | 31 | 1,281 | 3,000 |
| Annual Dues & Subscriptions | 0 | 0 | 0 | 0 | 0 | 0 | - | - | 1,275 | 2,775 | 1,500 |
| Election Services (Odd years) | 0 | 0 | 0 | 0 | 0 | 0 | - | - | 0 | 0 | 0 |
| Furniture & Fixtures | 0 | 422 | 0 | 0 | 0 | 42 | 42 | - | 422 | 630 | 500 |
| Computer Hardware & Software | 0 | 160 | 0 | 0 | 193 | 346 | 153 | - | 352 | 2,082 | 4,150 |
| Subtotal Other Expenses | 582 | 4,817 | 2903 | 4,712 | 5,272 | 21,535 | 16,263 | 21,046 | 44,708 | 166,415 | 313,372 |
| TOTAL EXPENSES | 18,772 | 51,426 | 69,048 | 540,479 | 82,575 | -448,487 | -20,062 | 33,367 | 865,005 | 1,720,605 | 1,845,117 |
| Transfer to Reserve | - | - | - | 50,000 | - | - | - | - | 50,000 | 100,000 | 100,000 |
| Transfer to Debt Service Fund | - | - | 7,586 | - | - | - | - | - | 7,586 | 15,253 | 15,333 |
| TOTAL TRANSFERS | - | - | 7,586 | 50,000 | - | - | - | - | 57,586 | 115,253 | 115,333 |
| ENDING CASH BALANCE | 1,194,710 | 1,701,783 | 1,799,078 | 1,236,520 | 1,169,154 | | | | 1,169,154 | 875,384 | 734,178 |
| | | | | | | | | | YTD | Forecast | Annual |
| RESERVE FUND | Actual | Actual | Actual | Actual | Actual | | | | Total | Annual | Budget |
| | March | April | May | June | July | | | | | | |
| BEGINNING CASH BALANCE | 543,868 | 543,868 | 543,868 | 543,868 | 593,868 | | | | 543,868 | 543,868 | 500,000 |
| Transfers from General Fund | 0 | 0 | 0 | 50000 | 0 | | | | 50,000 | 100,000 | 100,000 |
| Expenses Paid | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| ENDING CASH BALANCE | 543,868 | 543,868 | 543,868 | 593,868 | 593,868 | | | | 593,868 | 643,868 | 600,000 |
| | | | | | | | | | YTD | Forecast | Annual |
| WASHINGTON FEDERAL DEBT | Actual | Actual | Actual | Actual | Actual | | | | Total | Annual | Budget |
| | March | April | May | June | July | | | | | | |
| (Remaining GO Capacity \$0 as of 11/1/20) | | | | | | | | | | | |
| BEGINNING DEBT BALANCE | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | | | | 550,000 | 550,000 | 550,000 |
| Draws | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| Loan Payments | 0 | 0 | 0 | 0 | 0 | | | | - | 134,818 | 125,000 |
| ENDING DEBT BALANCE | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | | | | 550,000 | 415,183 | 425,000 |
| Interest Expense WA Fed Debt | 0 | - | 7,586 | 0 | 0 | | | | 7,586 | 7,956 | 19,842 |