

**ANNUAL REPORT CERTIFICATION**

San Juan County Public Hospital District No. 3  
(Official Name of Government)

3219  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor’s Office  
For the Fiscal Year Ended 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 226  
Eastsound, WA 98245  
Official Website Address www.orcashealth.org  
Official E-mail Address tome@orcashealth.org  
Official Phone Number \_\_\_\_\_

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Tom Eversole Superintendent  
Contact Phone Number \_\_\_\_\_  
Contact E-mail Address tome@orcashealth.org

I certify 26th day of May, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures  
Tom Eversole (tome@orcashealth.org)

**San Juan County Public Hospital District No. 3**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>401 Operations</b>
<b>Beginning Cash and Investments</b>		
308	Beginning Cash and Investments	1,070,020
388 / 588	Net Adjustments	-
<b>Revenues</b>		
310	Taxes	1,797,744
320	Licenses and Permits	-
330	Intergovernmental Revenues	5,168
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	265,226
Total Revenues:		2,068,138
<b>Expenditures</b>		
520	Public Safety	-
560	Social Services	1,187,889
Total Expenditures:		1,187,889
Excess (Deficiency) Revenues over Expenditures:		880,249
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	1,596
591-593, 599	Debt Service	149,438
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	6,934
Total Other Decreases in Fund Resources:		157,968
<b>Increase (Decrease) in Cash and Investments:</b>		<b>722,281</b>
<b>Ending Cash and Investments</b>		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	1,792,303
50891	Unassigned	-
<b>Total Ending Cash and Investments</b>		<b>1,792,303</b>

*The accompanying notes are an integral part of this statement.*

**San Juan County Public Hospital District No. 3**

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
3219	401	Operations	3083100	Restricted Cash and Investments - Beginning	\$0
3219	401	Operations	3084100	Committed Cash and Investments - Beginning	\$0
3219	401	Operations	3085100	Assigned Cash and Investments - Beginning	\$1,070,020
3219	401	Operations	3111000	Property Tax	\$1,797,744
3219	401	Operations	3329320	Medicaid Incentive	\$1,213
3219	401	Operations	3370000	Local Grants, Entitlements and Other Payments	\$3,955
3219	401	Operations	3670000	Contributions and Donations from Nongovernmental Sources	\$243,868
3219	401	Operations	3699100	Miscellaneous Other, Operating	\$21,358
3219	401	Operations	5610010	Hospitals, Assisted Living, and Convalescent Facilities	\$64,343
3219	401	Operations	5610020	Hospitals, Assisted Living, and Convalescent Facilities	\$10,871
3219	401	Operations	5610030	Hospitals, Assisted Living, and Convalescent Facilities	\$331
3219	401	Operations	5610040	Hospitals, Assisted Living, and Convalescent Facilities	\$1,112,344
3219	401	Operations	5083100	Restricted Cash and Investments - Ending	\$0
3219	401	Operations	5084100	Committed Cash and Investments - Ending	\$0
3219	401	Operations	5085100	Assigned Cash and Investments - Ending	\$1,792,303
3219	401	Operations	5823000	Non-Fiduciary Remittance for Others	\$6,934
3219	401	Operations	5916170	Debt Repayment - Hospitals, Assisted Living and Convalescent Facilities	\$125,000
3219	401	Operations	5926180	Interest and Other Debt Service Cost - Hospitals, Assisted Living and Convalescent Facilities	\$24,438
3219	401	Operations	5946160	Capital Expenditures/Expenses - Hospitals, Assisted Living and Convalescent Facilities	\$1,596

**San Juan County Public Hospital District No. 3  
Schedule of Liabilities  
For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	G.O. Bond	11/1/2028	675,000	-	125,000	550,000
	<b>Total General Obligation Debt/Liabilities:</b>		<b>675,000</b>	<b>-</b>	<b>125,000</b>	<b>550,000</b>
	<b>Total Liabilities:</b>		<b>675,000</b>	<b>-</b>	<b>125,000</b>	<b>550,000</b>

**Labor Relations Consultant(s)**  
**For the Year Ended December 31, 20\_\_**

Has your government engaged labor relations consultants? \_\_\_ Yes X No

If yes, please provide the following information for each consultant:

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.):  Maximum compensation allowed:  Duration of services:  Services provided:

**LOCAL GOVERNMENT RISK-ASSUMPTION  
For the Year Ended December 31, 20\_\_**

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

**If NO, STOP, you do not need to complete the rest of this Schedule.**

**If YES, continue below.**

- a. Which class of risk does the entity self-insure? Check all that apply.
- i.      Liability
  - ii.      Property
  - iii.      Health and Welfare (medical, vision, dental, prescription)
  - iv.      Unemployment Compensation
  - v.      Workers' Compensation
  - vi.      Other - please describe: \_\_\_\_\_
- b.      Does the entity self-insure as an individual program? (yes/no)
- i.      If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.  
  
If so, list the entity or entities: \_\_\_\_\_
- c.      Does the entity self-insure as a joint program? (yes/no)  
  
     If answered YES, list the other member(s): \_\_\_\_\_

2. \_\_\_\_ Does the entity administer its own claims? (yes/no)
3. \_\_\_\_ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. \_\_\_\_ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. \_\_\_\_ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. \_\_\_\_ Did the program use an actuary to determine its liabilities? (yes/no)

**EXAMPLE**

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period