

Orcas Health Care District Monthly Detail of Expenses

Actuals through 04/30/2023	Actual	Actual	Actual	Actual	Budgeted	Variance	NOTES	Prior Year	YTD	% of	Forecast	Annual	Budget Notes
	January	February	March	April	April	April		March	Total	Budget	Annual	Budget	
BEGINNING CASH BALANCE	1,032,855	1,024,044	959,818	1,194,710					1,032,855		1,032,855	1,032,855	
REVENUES/PROCEEDS													
Property Taxes	6,639	17,258	253,548	558,485	584,747	(26,262.49)	Slightly Lower Tax Revenues than forecast	673,289	835,930	51%	1,617,248	1,648,036	The 2023 Property Tax is based on numbers provided by the Assessor in the 2023 Preliminary Assessment and represents the maximum the District could raise and represents a 1.0% increase over the 2022 Actual Levy, plus banked capacity and estimated NC less \$300k by Motion of the Board at the 10/25/22 meeting. Applies in lieu of property tax when persons or businesses lease or occupy publicly-owned real or personal property. SIC unable to estimate how much will be collected on an annual basis.
Leasehold Taxes/Timber Taxes	40	380	116	14	36	(21.97)		50	551	33%	1,704	1,687	
Grants/Rent/Expense Reimbursement/Misc	5,350	-	-	-	-	0		10,927	5,350	44%	17,350	12,050	Rename Misc Revenue in 23. Includes reimbursement from IH for utilities.
TOTAL REVENUES/PROCEEDS	12,030	17,638	253,664	558,499	584,783	(26,284)		684,266	841,831	51%	1,636,303	1,661,773	
<i>Budgeted - Total Revenues/Proceeds</i>	<i>2,255</i>	<i>21,988</i>	<i>258,225</i>	<i>584,783</i>									
EXPENSES													
Other Clinic Subsidies													
Island Hospital Clinic Subsidy	-	25,000	-	25,000	-	-	Provider Sign-on Bonus for Manske	-	50,000	5%	1,072,000	1,022,000	Payment of \$511,000 to be paid 1/15/23, and second full payment due July 1, 2023 (\$511,000) for January through June 2023.
Subtotal Clinic Subsidies	-	25,000	-	25,000	-	-		-	50,000	5%	1,072,000	1,022,000	
Clinic Building General Maintenance/Other	-	5,157	126	-	11,900	11,900	Should have maintenance projects in May/June Paid a few months of utilities in one month, but utilities look close to expected average for 1st 4 months	1,545	5,282	4%	100,482	142,800	FY 2023 budget includes: 90% of \$45K for exam room remodel, + possible agreement to pay portion of \$25K for increased clinic storage, \$1,000 HVAC maintenance, \$2,000 for new water heater; Alarm Monitoring (1,200) and Pest (1,100) contracts. Estimate for: generator replacement, road repair (\$25k), restriping parking lot, handyman repairs. See note for updated breakdown.
Clinic Building Utilities (EWUA, ESWD, & OPALCO as)	-	1,205	274	2,780	973	-1,808		211	4,259	36%	12,040	11,672	
Clinic Building Landscaping	-	1,733	866	866	1,200	334		7,497	3,466	24%	13,066	14,400	
Clinic Building Insurance	-	6,983	-	-	-	0		-	6,983	39%	24,983	18,000	Paid once Annually
Clinic Building Other	-	-	-	-	333	333		-	-		2,667	4,000	
OIHCD Equipment Maintenance	-	-	-	-	4,083	4,083		-	-		32,667	49,000	
OIHCD Clinic Equipment Purchase	-	-	-	-	2,500	2,500		-	-		20,000	30,000	
Subtotal Building & Equipment Costs	-	15,078	1,266	3,647	20,989	17,343		9,253	19,990	7%	205,905	269,872	
Commissioners	-	-	640	-	583	583		640	640	9%	5,307	7,000	
Superintendent Salary	13,333	13,333	13,333	13,333	13,333	0		7,200	53,333	33%	160,000	160,000	
Other Staff (Indep Contractor for PM)	1,581	319	635	2,080	2,600	520	Partial month of Ellen Employment	1,182	4,615	15%	25,415	31,200	Half Time Admin Assistant
Payroll Taxes (FICA, L&I, ES)	1,258	2,293	1,157	1,390	1,533	143		821	6,097	33%	18,358	18,390	
Benefit Allowance	2,044	2,044	1,159	1,159	1,940	781		500	6,406	28%	21,928	23,283	
Subtotal Staffing Costs	18,215	17,989	16,925	17,962	19,989	2,027		10,343	71,091	30%	231,007	239,873	
District Office Rent & OPALCO	-	2,618	0	354	114	(240)	Two months of payments in one month here, monthly average looks lower than 4 month expected avgs	210	2,972	28%	10,751	10,523	
Leasehold Tax (quarterly)	0	0	0	0	0	-		11	0		34	45	
Property Tax Fees (April/Oct)	0	0	0	0	135	135	Will show in May finances	-	0		0	135	
Office & Janitorial Supplies/Small Tools & Eq	0	95	0	33	125	92		17	128	9%	1,128	1,500	
Miscellaneous Administrative Expenses	967	22	14	0	14,333	14,333		-	1,004	1%	115,670	172,000	Placeholder for unforeseen expenses in 2023. incl HT AA @\$31,200, clinic wish list @100k,
Legal Services	0	2,720	0	1,568	2,500	932	Fee for Legal presentation at March Board Meeting	1,890	4,288	14%	24,288	30,000	
Technology Support Services	383	383	452	456	346	(110)	Paying for extra staff accounts during employee transitions	611	1,674	40%	4,440	4,148	
Professional/Independent Contractors	0	0	0	0	2,500	2,500		750	0		20,000	30,000	Placeholder for grant writer, newsletter, space planner, graphic artist or other consultants.
Accounting Services/SIC Auditor Svcs	0	417	0	0	2,689	2,689	Should reflect in May finances	388	417	6%	5,228	7,500	
State Auditor	0	0	0	0	0	-		-	0		0	0	
Website/Email Service/Internet	0	1,400	115	485	305	(180)	Catching up on Rock Island Bills	85	2,000	55%	4,440	3,660	
Travel	0	16,003	0	320	0	(320)	Expenses for Superintendent attendance NW Rural Health Conference in Spokane end of March	-	16,323	51%	16,323	32,000	Superintendent relocation stipend
Conferences & Training	0	0	0	350	0	(350)	Early April Conference registration for NW Rural Health Conference	-	350		350	1,500	
Meeting Expenses	0	0	0	0	42	42		-	0		333	500	
Postage & Shipping	0	0	0	0	21	21		18	0		167	250	
Promotions & Advertising	0	139	0	617	583	(34)	Administrative Assistant advertising bill	205	756	11%	5,422	7,000	
Bank Service Charge	0	0	0	53	28	(24)	Credit Card statement payment timing misalignment - will be paying credit card on each AP period going forward	-	53		279	340	
General Liability/D&O Insurance	0	0	0	0	0	-		-	0		3,121	3,121	
Printing/Graphics	0	0	0	0	250	250		287	0		2,000	3,000	
Annual Dues & Subscriptions	1,275	0	0	0	0	-		158	1,275	85%	2,775	1,500	

Election Services (Odd years)	0	0	0	0	0	-	-	0	0	0
Furniture & Fixtures	0	0	0	422	42	(380)	-	422	755	500
Computer Hardware & Software	0	0	0	160	346	186	402	160	2,926	4,150
Subtotal Other Expenses	2,625	23,797	582	4,817	24,358	19,541	5,031	31,821	220,431	313,372
TOTAL EXPENSES	20,840	81,864	18,772	51,426	65,337	38,911	24,626	172,903	1,729,343	1,845,117
Transfer to Reserve	-	-	-	-	-	-	-	-	100,000	100,000
Transfer to Debt Service Fund	-	-	-	-	-	-	-	-	15,333	15,333
TOTAL TRANSFERS	-	-	-	-	-	-	-	-	115,333	115,333
ENDING CASH BALANCE	1,024,044	959,818	1,194,710	1,701,783				1,701,783	824,482	734,178
	Actual	Actual	Actual	Actual				YTD	Forecast	Annual
RESERVE FUND	January	February	March	April				Total	Annual	Budget
BEGINNING CASH BALANCE	543,868	543,868	543,868	543,868				543,868	543,868	500,000
Transfers from General Fund	-	0	0	0				-	100,000	100,000
Expenses Paid	0	0	0	0				0	0	0
ENDING CASH BALANCE	543,868	543,868	543,868	543,868				543,868	643,868	600,000
	Actual	Actual	Actual	Actual				YTD	Forecast	Annual
WASHINGTON FEDERAL DEBT	January	February	March	April				Total	Annual	Budget
(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
Draws	-	-	-	-				0	0	0
Loan Payments	0	0	0	0				-	134,818	125,000
ENDING DEBT BALANCE	550,000	550,000	550,000	550,000				550,000	415,183	425,000
Interest Expense WA Fed Debt	0	0	0	9817.5				9,818	10,188	19,842

Revenue and Expenditure by Fund

San Juan County

Fiscal Year: 2023 Through Period: 4

	2023 Budget	4 - 4 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
FUND: 6541 SAN JUAN CO. PUBLIC HOSPITAL DIST. #3						
REVENUES						
6541.00.308.31.00.0000	Beginning Cash	1,032,855.00	0.00	0.00	0.00	1,032,855.00 0.00
6541.00.311.10.00.0000	Property Tax Revenue	1,648,036.00	558,484.75	817,930.02	0.00	830,105.98 49.63
6541.00.337.00.00.0000	Miscellaneous Revenue - Local Gc	12,000.00	0.00	0.00	0.00	12,000.00 0.00
6541.00.337.20.00.0000	Leasehold Tax - San Juan Hospital	1,687.00	14.26	435.87	0.00	1,251.13 25.84
6541.00.337.40.00.0000	Timber Harvest Tax - Private Land	0.00	0.00	114.88	0.00	(114.88) 0.00
6541.00.362.00.00.0000	Rent & Leases	50.00	0.00	0.00	0.00	50.00 0.00
6541.00.367.00.00.0001	Donations from Private Sources	0.00	0.00	5,350.00	0.00	(5,350.00) 0.00
	TOTAL REVENUES	2,694,628.00	558,499.01	823,830.77	0.00	1,870,797.23 30.57
EXPENDITURES						
6541.00.508.31.00.0000	Ending Cash	634,178.00	0.00	0.00	0.00	634,178.00 0.00
6541.00.561.00.10.0001	Commissioners	7,000.00	0.00	640.00	0.00	6,360.00 9.14
6541.00.561.00.10.0002	Superintendent	160,000.00	13,333.33	69,107.01	0.00	90,892.99 43.19
6541.00.561.00.10.0003	Other Staff	31,200.00	2,080.00	4,614.70	0.00	26,585.30 14.79
6541.00.561.00.20.0001	FICA & Medicare	14,627.00	1,179.12	5,761.29	0.00	8,865.71 39.39
6541.00.561.00.20.0002	Dept of Labor & Industries	2,772.00	50.54	176.10	0.00	2,595.90 6.35
6541.00.561.00.20.0006	Medical Insurance	23,283.00	1,159.16	6,406.32	0.00	16,876.68 27.52
6541.00.561.00.20.0009	Unemployment	991.00	160.00	160.00	0.00	831.00 16.15
6541.00.561.00.31.0000	Office Supplies	500.00	0.00	8.38	0.00	491.62 1.68
6541.00.561.00.31.0001	Supplies for Repairs and Maintena	600.00	32.57	32.57	0.00	567.43 5.43
6541.00.561.00.31.0002	Computer and Online Software	650.00	159.64	159.64	0.00	490.36 24.56
6541.00.561.00.31.0010	Janitorial Supplies Only	100.00	0.00	0.00	0.00	100.00 0.00
6541.00.561.00.35.0000	Small Tools & Equipment	300.00	0.00	86.87	0.00	213.13 28.96
6541.00.561.00.35.0001	Computer Hardware	3,500.00	0.00	0.00	0.00	3,500.00 0.00
6541.00.561.00.35.0002	Office Furniture & Fixtures	500.00	422.14	422.14	0.00	77.86 84.43
6541.00.561.00.41.0003	Provider Subsidy - Island Hospital	1,022,000.00	25,000.00	50,000.00	0.00	972,000.00 4.89
6541.00.561.00.41.0020	Accounting Expense	7,500.00	0.00	416.96	0.00	7,083.04 5.56
6541.00.561.00.41.0030	Legal Services	30,000.00	1,568.00	4,288.00	0.00	25,712.00 14.29
6541.00.561.00.41.0040	Technology Services	4,148.00	456.13	1,647.45	0.00	2,500.55 39.72

Revenue and Expenditure by Fund

San Juan County

Fiscal Year: 2023 Through Period: 4

	2023 Budget	4 - 4 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
FUND: 6541 SAN JUAN CO. PUBLIC HOSPITAL DIST. #3						
EXPENDITURES						
6541.00.561.00.41.0050 Independent Contractor Agreemen	30,000.00	0.00	0.00	0.00	30,000.00	0.00
6541.00.561.00.41.0060 Promotion & Advertising	7,000.00	617.25	755.75	0.00	6,244.25	10.80
6541.00.561.00.42.0010 Postage & Shipping	250.00	0.00	0.00	0.00	250.00	0.00
6541.00.561.00.42.0020 Telephone & Internet	2,400.00	484.82	799.64	0.00	1,600.36	33.32
6541.00.561.00.42.0030 Website/Email Service	1,260.00	0.00	1,200.00	0.00	60.00	95.24
6541.00.561.00.43.0010 Conferences & Training	1,500.00	350.00	350.00	0.00	1,150.00	23.33
6541.00.561.00.43.0020 Travel & Accomodations	32,000.00	319.83	549.61	0.00	31,450.39	1.72
6541.00.561.00.45.0000 Operating Rentals and Leases	9,155.00	0.00	2,439.00	0.00	6,716.00	26.64
6541.00.561.00.46.0002 Property & Liability Insurance	18,000.00	0.00	6,983.00	0.00	11,017.00	38.79
6541.00.561.00.46.0003 Board & Officers Insurance	3,121.00	0.00	0.00	0.00	3,121.00	0.00
6541.00.561.00.47.0010 Building Utilities	11,672.00	2,780.28	4,258.95	0.00	7,413.05	36.49
6541.00.561.00.47.0011 District Office Utilities	1,368.00	354.33	533.42	0.00	834.58	38.99
6541.00.561.00.48.0010 Building General Maintenance & R	142,800.00	0.00	5,282.39	0.00	137,517.61	3.70
6541.00.561.00.48.0020 Building Landscaping	14,400.00	866.40	3,465.60	0.00	10,934.40	24.07
6541.00.561.00.48.0030 Building Other Services	4,000.00	0.00	0.00	0.00	4,000.00	0.00
6541.00.561.00.48.0300 Equipment General Maintenance &	49,000.00	0.00	0.00	0.00	49,000.00	0.00
6541.00.561.00.49.0000 Printing/Graphics	3,000.00	0.00	0.00	0.00	3,000.00	0.00
6541.00.561.00.49.0001 Meeting Expenses	500.00	0.00	0.00	0.00	500.00	0.00
6541.00.561.00.49.0002 Bank Service Charge	340.00	52.66	52.66	0.00	287.34	15.49
6541.00.561.00.49.0010 Dues & Subscriptions	1,500.00	0.00	1,275.00	0.00	225.00	85.00
6541.00.561.00.49.0050 Miscellaneous Expense	172,000.00	0.00	1,003.55	0.00	170,996.45	0.58
6541.00.561.10.49.0000 Taxes/Fees	135.00	0.00	0.00	0.00	135.00	0.00
6541.00.589.30.00.0000 Leasehold Tax Remitted to State	45.00	0.00	0.00	0.00	45.00	0.00
6541.00.592.61.84.0000 Debt Issue Costs	15,333.00	0.00	0.00	0.00	15,333.00	0.00
6541.00.594.61.64.0004 Clinic Equipment	30,000.00	0.00	0.00	0.00	30,000.00	0.00
6541.00.597.00.00.6542 Transfer-out to Reserve	100,000.00	0.00	0.00	0.00	100,000.00	0.00
6541.00.597.00.00.6544 Transfer out to Debt Service Fund	100,000.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL EXPENDITURES	2,694,628.00	51,426.20	172,876.00	0.00	2,521,752.00	6.42
EXCESS OF REVENUES OVER EXPENDITURES	0.00	507,072.81	650,954.77	0.00	(650,954.77)	0.00

Revenue and Expenditure by Fund

San Juan County

Fiscal Year: 2023 Through Period: 4

	2023 Budget	4 - 4 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
GRAND TOTAL REVENUES	2,694,628.00	558,499.01	823,830.77	0.00	1,870,797.23	30.57
GRAND TOTAL EXPENDITURES	2,694,628.00	51,426.20	172,876.00	0.00	2,521,752.00	6.42
GRAND EXCESS OF REVENUES OVER EXPENDITURES	0.00	507,072.81	650,954.77	0.00	(650,954.77)	0.00