

Orcas Health Care District Monthly Detail of Expenses

Actuals through 02/28/2023	Actual		Budgeted	Variance	NOTES	Prior Year (2022)	YTD	Forecast	Annual	Budget Notes
	January	February	February	February		February	Total	Annual	Budget	
BEGINNING CASH BALANCE	1,032,855	1,024,044					1,032,855	1,032,855	1,032,855	
<i>Budgeted - Beginning Cash Balance</i>	<i>1,032,855</i>	<i>1,014,269</i>								
REVENUES/PROCEEDS										
Property Taxes	6,639	17,258	21,829	-4,571		25,135	23,897	1,665,190	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. SJC unable to estimate how much will be collected on an annual basis.
Leasehold Taxes/Timber Taxes	40	380	158	222		219	420	2,246	1,687	
Grants/Rent/Expense Reimbursement/Misc	5,350	-	-	0		15	5,350	17,350	12,050	Rename Misc Revenue in 23. Includes reimbursement from IH for utilities.
TOTAL REVENUES/PROCEEDS	12,030	17,638	21,988	-4,350		25,369	29,668	1,684,786	1,661,773	
<i>Budgeted - Total Revenues/Proceeds</i>	<i>2,255</i>	<i>21,988</i>								
EXPENSES										
Other Clinic Subsidies										
Island Hospital Clinic Subsidy	-	25,000	-	-	Provider Sign-on Bonus for Dr. Wilson	-	25,000	1,047,000	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	1,047,000	1,022,000	
Clinic Building General Maintenance/Other	-	5,157	11,900	6,743		1,319	5,157	142,800	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)	-	1,205	973	-232		2,030	1,205	11,672	11,672	
Clinic Building Landscaping	-	1,733	1,200	-533	2 months of payments in february	1,330	1,733	14,400	14,400	
Clinic Building Insurance	-	6,983	-	-6,983	2022 paid on credit card	-	6,983	18,000	18,000	Paid once Annually
Clinic Building Other	-	-	333	333		-	-	4,000	4,000	
OIHCD Equipment Maintenance	-	-	4,083	4,083		-	-	49,000	49,000	
OIHCD Clinic Equipment Purchase	-	-	2,500	2,500		-	-	30,000	30,000	
Subtotal Building & Equipment Costs	-	15,078	20,989	5,912		4,679	15,078	269,872	269,872	
Commissioners	-	-	583	583	No Commissioner Stipend	512	-	7,000	7,000	
Superintendent Salary	13,333	13,333	13,333	0		7,898	26,666	173,333	160,000	
Other Staff (Indep Contractor for PM)	1,581	319	2,600	2,281	Less AA hours than expected	-	1,900	32,781	31,200	Half Time Admin Assistant
Payroll Taxes (FICA, L&I, ES)	1,258	2,293	1,533	-761	for superintendent	720	3,551	19,648	18,390	
Benefit Allowance	2,044	2,044	1,940	-104		500	4,088	25,327	23,283	
Subtotal Staffing Costs	18,215	17,989	19,989	2,000		9,630	36,205	258,089	239,873	
District Office Rent & OPALCO	-	2,618	114	(2,504)	Quarterly rent paid in February, May, August, November	-	2,618	10,523	10,523	
Leasehold Tax (quarterly)	0	0	0	-		2,311	0	45	45	
Property Tax Fees (April/Oct)	0	0	0	-		-	0	135	135	
Office & Janitorial Supplies/Small Tools & Equipment	0	95	125	30		-	95	1,500	1,500	
Miscellaneous Administrative Expenses	967	22	14,333	14,311		-	989	172,967	172,000	
Legal Services	0	2,720	2,500	(220)		1,645	2,720	30,000	30,000	
Technology Support Services	383	383	346	(37)		329	766	4,531	4,148	
Professional/Independent Contractors	0	0	2,500	2,500		300	0	30,000	30,000	Placeholder for grant writer, newsletter, space planner, graphic artist or other consultants.
Accounting Services/SJC Auditor Svcs	0	417	0	(417)	Finance/accounting invoices from county	-	417	7,500	7,500	
State Auditor	0	0	0	-		-	0	0	0	
Website/Email Service/Internet	0	1,400	305	(1,095)	3 months of payments ended up on credit card, due to switching credit cards for superintendents	1,326	1,400	3,660	3,660	
Travel	0	16,003	0	(16,003)	Superintendent moving stipend	-	16,003	0	32,000	Superintendent relocation stipend
Conferences & Training	0	0	0	-		-	0	0	1,500	
Meeting Expenses	0	0	42	42		-	0	500	500	
Postage & Shipping	0	0	21	21		-	0	250	250	
Promotions & Advertising	0	139	583	445		208	139	7,000	7,000	
Bank Service Charge	0	0	28	28		-	0	340	340	
Note Unuse Fee (Nov)	0	0	0	-		-	0	0	0	

General Liability/D&O Insurance	0	0	0	-	-	0	3,121	3,121
Printing/Graphics	0	0	250	250	-	0	3,000	3,000
Annual Dues & Subscriptions	1,275	0	0	-	Annual Dues paid in December on our Credit Card	135	1,275	2,775
Election Services (Odd years)	0	0	0	-		-	0	0
Furniture & Fixtures	0	0	42	42		-	0	500
Computer Hardware & Software	0	0	346	346		-	0	4,150
Subtotal Other Expenses	2,625	23,797	21,535	(2,263)	Many purchases were on credit card so we saw a slight delay in expenses related to each month	6,253	26,422	282,497
TOTAL EXPENSES	20,840	81,864	62,513	5,649		20,562	102,705	1,857,457
<i>Budgeted - Total Expenses</i>	<i>20,840</i>	<i>81,864</i>						
Transfer to Reserve	-	-				-	-	100,000
Transfer to Debt Service Fund	-	-				-	-	15,333
TOTAL TRANSFERS	-	-				-	-	115,333
<i>Budgeted - Total Transfers</i>	<i>0</i>	<i>-</i>						
ENDING CASH BALANCE	1,024,044	959,818	-40,526	1,000,344			959,818	744,851
<i>Budgeted - Ending Cash</i>	<i>1,014,269</i>	<i>954,393</i>						
	Actual	Actual				YTD	Forecast	Annual
RESERVE FUND	January	February				Total	Annual	Budget
BEGINNING CASH BALANCE	543,868	543,868				543,868	543,868	500,000
Transfers from General Fund	-	0				-	100,000	100,000
Expenses Paid	0	0				0	0	0
ENDING CASH BALANCE	543,868	543,868				543,868	643,868	600,000
	Actual	Actual				YTD	Forecast	Annual
WASHINGTON FEDERAL DEBT	January	February				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
Draws	-	0				0	0	0
Loan Payments	0	0				-	134,818	125,000
ENDING DEBT BALANCE	550,000	550,000				550,000	415,183	425,000
Interest Expense WA Fed Debt	0	0				-	10,188	19,842