

Orcas Health Care District Monthly Detail of Expenses

Actuals through 05/31/2023

	Actual	Actual	Actual	Actual	Actual	Budgeted	Variance	NOTES	Prior Year	YTD	% of	Forecast	Annual	Budget Notes
	January	February	March	April	May	May	May		May	Total	Budget	Annual	Budget	
BEGINNING CASH BALANCE	1,032,855	1,024,044	959,818	1,194,710	1,701,783					1,032,855		1,032,855	1,032,855	
REVENUES/PROCEEDS														
Property Taxes	6,639	17,258	253,548	558,485	173,841	137,389	36,452.27		158,192	1,009,771	61%	1,827,542	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	88	244	(155.40)		420	639	38%	1,637	1,687	
Grants/Rent/Expense Reimbursement/Misc	5,350	-	-	-	-	-	0		-	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	173,929	137,632	36,297		158,612	1,015,760	61%	1,846,529	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>	<i>137,632</i>									
EXPENSES														
Other Clinic Subsidies														
Island Hospital Clinic Subsidy	-	25,000	-	25,000	-	-	-		383,250	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	-	-	-		383,250	50,000	5%	1,072,000	1,022,000	
Clinic Building General Maintenance/Other	-	5,157	126	-	42,868	11,900	-30,968	Deye Ln Project billed/completed	7,488	48,151	34%	112,382	142,800	
Clinic Building Utilities (EUVIA, ESWD, & OPALCO)	-	1,205	274	2,780	347	973	626		856	4,606	39%	13,013	11,672	
Clinic Building Landscaping	-	1,733	866	866	2,098	1,200	-898	Ice Melt to be reimbursed	1,362	5,564	39%	14,266	14,400	
Clinic Building Insurance	-	6,983	-	-	-	-	0		-	6,983	39%	24,983	18,000	Paid once Annually
Clinic Building Other	-	-	-	-	-	333	333		-	-		3,000	4,000	
OIHCD Equipment Maintenance	-	-	-	-	-	4,083	4,083		-	-		36,750	49,000	
OIHCD Clinic Equipment Purchase	-	-	-	-	-	2,500	2,500		-	-		22,500	30,000	
Subtotal Building & Equipment Costs	-	15,078	1,266	3,647	45,313	20,989	(24,324)		9,706	65,303	24%	226,894	269,872	
Commissioners	-	-	640	-	384	583	199		-	1,024	15%	5,890	7,000	
Superintendent Salary	13,333	13,333	13,333	13,333	13,333	13,333	0		7,178	66,666	42%	173,333	160,000	
Other Staff (Indep Contractor for PM)	1,581	319	635	2,080	4,648	2,600	-2,048	First month full employment for Ellen	2,535	9,262	30%	28,015	31,200	Half Time Admin Assistant
Payroll Taxes (FICA, L&I, ES)	1,258	2,293	1,157	1,390	1,467	1,533	66		835	7,564	41%	19,890	18,390	
Benefit Allowance	2,044	2,044	1,159	1,159	1,000	1,940	940		500	7,406	32%	23,869	23,283	
Subtotal Staffing Costs	18,215	17,989	16,925	17,962	20,832	19,989	-842		11,047	91,923	38%	250,996	239,873	
District Office Rent & OPALCO	-	2,618	0	354	114	114	-		118	3,086	29%	10,865	10,523	
Leasehold Tax (quarterly)	0	0	0	0	0	0	0		-	0		34	45	
Property Tax Fees (April/Oct)	0	0	0	0	122	0	(122)		-	122		0	135	
Office & Janitorial Supplies/Small Tools & Equipment	0	95	0	33	0	125	125		82	128	9%	1,253	1,500	
Miscellaneous Administrative Expenses	967	22	14	0	0	14,333	14,333		118	1,004	1%	130,004	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	0	2,500	2,500		2,040	4,288	14%	26,788	30,000	
Technology Support Services	383	383	452	456	52	346	294		92	1,726	42%	4,785	4,148	
Professional/Independent Contractors	0	0	0	0	0	2,500	2,500		-	0		22,500	30,000	Placeholder for grant writer, newsletter, space planner, graphic artist or other consultants.
Accounting Services/SJC Auditor Svcs	0	417	0	0	1,280	0	(1,280)	Accounting fees	-	1,697	23%	5,228	7,500	
State Auditor	0	0	0	0	0	0	-		-	0		0	0	
Website/Email Service/Internet	0	1,400	115	485	840	305	(535)	New Website startup costs	211	2,840	78%	4,745	3,660	
Travel	0	16,003	0	320	0	0	-		-	16,323	51%	16,323	32,000	Superintendent relocation stipend
Conferences & Training	0	0	0	350	0	0	-		-	350		350	1,500	
Meeting Expenses	0	0	0	0	495	42	(453)	Provider Event food/supplies	-	495		375	500	
Postage & Shipping	0	0	0	0	0	21	21		12	0		188	250	
Promotions & Advertising	0	139	0	617	0	583	583		767	756	11%	6,006	7,000	
Bank Service Charge	0	0	0	53	0	28	28		31	53		308	340	
General Liability/D&O Insurance	0	0	0	0	0	0	-		-	0		3,121	3,121	
Printing/Graphics	0	0	0	0	0	250	250		-	0		2,250	3,000	
Annual Dues & Subscriptions	1,275	0	0	0	0	0	-		-	1,275	85%	2,775	1,500	
Election Services (Odd years)	0	0	0	0	0	0	-		-	0		0	0	
Furniture & Fixtures	0	0	0	422	0	42	42		-	422		797	500	
Computer Hardware & Software	0	0	0	160	0	346	346		-	160		3,272	4,150	
Subtotal Other Expenses	2,625	23,797	582	4,817	2903	21,535	18,632		3,470	34,724	11%	241,966	313,372	
TOTAL EXPENSES	20,840	81,864	18,772	51,426	69,048	62,513	-6,534		407,473	241,950	13%	1,791,856	1,845,117	
Transfer to Reserve	-	-	-	-	-	-	-	Need to transfer to reserves - for semi-annual transfer	-	-		50,000	100,000	
Transfer to Debt Service Fund	-	-	-	-	7,586	-	-	Go Bond Semi-Annual Interest Payment	-	7,586		15,253	15,333	
TOTAL TRANSFERS	-	-	-	-	7,586	-	-		-	7,586		65,253	115,333	

ENDING CASH BALANCE	1,024,044	959,818	1,194,710	1,701,783	1,799,078		1,799,078	1,022,275	734,178
	Actual	Actual	Actual	Actual	Actual		YTD	Forecast	Annual
RESERVE FUND	January	February	March	April	May		Total	Annual	Budget
BEGINNING CASH BALANCE	543,868	543,868	543,868	543,868	543,868		543,868	543,868	500,000
Transfers from General Fund	-	0	0	0	0		-	50,000	100,000
Expenses Paid	0	0	0	0	0		0	0	0
ENDING CASH BALANCE	543,868	543,868	543,868	543,868	543,868		543,868	593,868	600,000
	Actual	Actual	Actual	Actual	Actual		YTD	Forecast	Annual
WASHINGTON FEDERAL DEBT	January	February	March	April	May		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	550,000
Draws							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	0	0	-	7,586		7,586	7,956	19,842