

**Orcas Health Care District Monthly Detail of Expenses**

Actuals through 06/30/2023	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Variance	NOTES	Prior Year	YTD	% of	Forecast	Annual
	January	February	March	April	May	June	May	May		May	Total	Budget	Annual	Budget
<b>BEGINNING CASH BALANCE</b>	1,032,855	1,024,044	959,818	1,194,710	1,701,783	1,799,078					1,032,855		1,032,855	1,032,855
<b>REVENUES/PROCEEDS</b>														
Property Taxes	6,639	17,258	253,548	558,485	173,841	22,905	18,977	3,927.92		21,850	1,032,676	63%	1,854,374	1,648,036
Leasehold Taxes/Timber Taxes	40	380	116	14	88	16	21	(4.84)		29	655	39%	1,648	1,687
Grants/Rent/Expense Reimbursement/Misc	5,350	-	-	-	-	5,000	-	5,000	Misc Medicaid funds from AWP/PHD	4,999	10,350	86%	15,350	12,050
<b>TOTAL REVENUES/PROCEEDS</b>	<b>12,030</b>	<b>17,638</b>	<b>253,664</b>	<b>558,499</b>	<b>173,929</b>	<b>27,921</b>	<b>18,997</b>	<b>8,923</b>		<b>26,878</b>	<b>1,043,681</b>	63%	<b>1,871,373</b>	<b>1,661,773</b>
<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>	<i>30,997</i>								
<b>EXPENSES</b>														
<b>Other Clinic Subsidies</b>														
Island Hospital Clinic Subsidy	-	25,000	-	25,000	-	511,000	-	-		-	561,000	55%	1,072,000	1,022,000
<b>Subtotal Clinic Subsidies</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>511,000</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>561,000</b>	55%	<b>1,072,000</b>	<b>1,022,000</b>
Clinic Building General Maintenance/Other	-	5,157	126	-	42,868	406	11,900	11,494		3,557	48,557	34%	124,282	142,800
Clinic Building Utilities (EUWA, ESWD, & OPALCO)	-	1,205	274	2,780	347	904	973	69		704	5,510	47%	13,986	11,672
Clinic Building Landscaping	-	1,733	866	866	2,098	-	1,200	1,200		-	5,564	39%	15,466	14,400
Clinic Building Insurance	-	6,983	-	-	-	-	-	0		-	6,983	39%	24,983	18,000
Clinic Building Other	-	-	-	-	-	-	333	333		-	-		3,333	4,000
OIHCD Equipment Maintenance	-	-	-	-	-	-	4,083	4,083		-	-		40,833	49,000
OIHCD Clinic Equipment Purchase	-	-	-	-	-	-	2,500	2,500		-	-		25,000	30,000
<b>Subtotal Building &amp; Equipment Costs</b>	<b>-</b>	<b>15,078</b>	<b>1,266</b>	<b>3,647</b>	<b>45,313</b>	<b>1,310</b>	<b>20,989</b>	<b>19,679</b>		<b>4,261</b>	<b>66,613</b>	25%	<b>247,883</b>	<b>269,872</b>
Commissioners	-	-	640	-	384	-	583	583		640	1,024	15%	6,473	7,000
Superintendent Salary	13,333	13,333	13,333	13,333	13,333	16,314	13,333	-2,981	Relocation	5,895	82,980	52%	186,666	160,000
Other Staff (Indep Contractor for PM)	1,581	319	635	2,080	4,648	2,925	2,600	-325	Reimbursement	2,509	12,187	39%	30,615	31,200
Payroll Taxes (FICA, L&I, ES)	1,258	2,293	1,157	1,390	1,467	2,087	1,533	-555	Taxes on Relocation	776	9,652	52%	21,423	18,390
Benefit Allowance	2,044	2,044	1,159	1,159	1,000	2,130	1,940	-190	Reimbursement	520	9,536	41%	25,809	23,283
<b>Subtotal Staffing Costs</b>	<b>18,215</b>	<b>17,989</b>	<b>16,925</b>	<b>17,962</b>	<b>20,832</b>	<b>23,457</b>	<b>19,989</b>	<b>-3,467</b>		<b>10,339</b>	<b>115,380</b>	48%	<b>270,986</b>	<b>239,873</b>
District Office Rent & OPALCO	-	2,618	0	354	114	2,563	2,403	(160)	Annual increase by 8%	2,774	5,649	54%	13,267	10,523
Leasehold Tax (quarterly)	0	0	0	0	0	0	11	11		-	0		45	45
Property Tax Fees (April/Oct)	0	0	0	0	122	0	0	-		-	122		0	135
Office & Janitorial Supplies/Small Tools & E	0	95	0	33	0	0	125	125		70	128	9%	1,378	1,500
Miscellaneous Administrative Expenses	967	22	14	0	0	0	14,333	14,333		-	1,004	1%	144,337	172,000
Legal Services	0	2,720	0	1,568	0	704	2,500	1,796		150	4,992	17%	29,288	30,000
Technology Support Services	383	383	452	456	52	0	346	346		2,896	1,726	42%	5,131	4,148
Professional/Independent Contractors	0	0	0	0	0	0	2,500	2,500		-	0		25,000	30,000
Accounting Services/SJC Auditor Svcs	0	417	0	0	1,280	0	0	-		-	1,697	23%	5,228	7,500
State Auditor	0	0	0	0	0	0	0	-		-	0		0	0
Website/Email Service/Internet	0	1,400	115	485	840	576	305	(271)	Last month of Kim's email also included	200	3,416	93%	5,050	3,660
Travel	0	16,003	0	320	0	174	0	(174)	AWPHD Conference	-	16,497	52%	16,323	32,000
Conferences & Training	0	0	0	350	0	499	0	(499)	AWPHD Conference	-	849		350	1,500
Meeting Expenses	0	0	0	0	495	0	42	42		-	495		417	500
Postage & Shipping	0	0	0	0	0	0	21	21		100	0		208	250

Promotions & Advertising	0	139	0	617	0	197	583	386	123	953	14%	6,589	7,000
Bank Service Charge	0	0	0	53	0	0	28	28	-	53		336	340
General Liability/D&O Insurance	0	0	0	0	0	0	0	-	-	0		3,121	3,121
Printing/Graphics	0	0	0	0	0	0	250	250	9	0		2,500	3,000
Annual Dues & Subscriptions	1,275	0	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	0
Furniture & Fixtures	0	0	0	422	0	0	42	42	-	422		839	500
Computer Hardware & Software	0	0	0	160	0	0	346	346	-	160		3,618	4,150
<b>Subtotal Other Expenses</b>	<b>2,625</b>	<b>23,797</b>	<b>582</b>	<b>4,817</b>	<b>2903</b>	<b>4,712</b>	<b>23,834</b>	<b>19,122</b>	<b>6,322</b>	<b>39,437</b>	13%	<b>265,800</b>	<b>313,372</b>
<b>TOTAL EXPENSES</b>	<b>20,840</b>	<b>81,864</b>	<b>18,772</b>	<b>51,426</b>	<b>69,048</b>	<b>540,479</b>	<b>64,813</b>	<b>35,334</b>	<b>20,922</b>	<b>782,429</b>	42%	<b>1,856,669</b>	<b>1,845,117</b>
Transfer to Reserve	-	-	-	-	-	50,000	-	-	-	50,000		100,000	100,000
Transfer to Debt Service Fund	-	-	-	-	7,586	-	-	-	-	7,586		15,253	15,333
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,586</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,586</b>		<b>115,253</b>	<b>115,333</b>
<b>ENDING CASH BALANCE</b>	<b>1,024,044</b>	<b>959,818</b>	<b>1,194,710</b>	<b>1,701,783</b>	<b>1,799,078</b>	<b>1,236,520</b>				<b>1,236,520</b>		<b>932,305</b>	<b>734,178</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>				<b>YTD</b>		<b>Forecast</b>	<b>Annual</b>
<b>RESERVE FUND</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>				<b>Total</b>		<b>Annual</b>	<b>Budget</b>
<b>BEGINNING CASH BALANCE</b>	543,868	543,868	543,868	543,868	543,868	543,868				543,868		543,868	500,000
Transfers from General Fund	-	0	0	0	0	50000				50,000		100,000	100,000
Expenses Paid	0	0	0	0	0	0				0		0	0
<b>ENDING CASH BALANCE</b>	<b>543,868</b>	<b>543,868</b>	<b>543,868</b>	<b>543,868</b>	<b>543,868</b>	<b>593,868</b>				<b>593,868</b>		<b>643,868</b>	<b>600,000</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>				<b>YTD</b>		<b>Forecast</b>	<b>Annual</b>
<b>WASHINGTON FEDERAL DEBT</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>				<b>Total</b>		<b>Annual</b>	<b>Budget</b>
<b>(Remaining GO Capacity \$0 as of 11/1/20)</b>													
<b>BEGINNING DEBT BALANCE</b>	550,000	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	0				-		134,818	125,000
<b>ENDING DEBT BALANCE</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>				<b>550,000</b>		<b>415,183</b>	<b>425,000</b>
Interest Expense WA Fed Debt	0	0	0	-	7,586	0				7,586		7,956	19,842

Revenue and Expenditure by Fund

San Juan County

Fiscal Year: 2023 Through Period: 6

	2023 Budget	6 - 6 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
<b>FUND: 6541 SAN JUAN CO. PUBLIC HOSPITAL DIST. #3</b>						
<b>REVENUES</b>						
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	22,904.74	1,014,675.86	0.00	633,360.14 61.57
6541.00.332.93.20.0000	Medicare Incentive Program	0.00	5,000.00	5,000.00	0.00	(5,000.00) 0.00
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	15.83	515.75	0.00	1,171.25 30.57
6541.00.337.40.00.0000	Timber Harvest Tax - Private Land	0.00	0.00	138.96	0.00	(138.96) 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
	<b>TOTAL REVENUES</b>	<b>2,694,628.00</b>	<b>27,920.57</b>	<b>1,025,680.57</b>	<b>0.00</b>	<b>1,668,947.43 38.06</b>
<b>EXPENDITURES</b>						
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	1,024.00	0.00	5,976.00 14.63
6541.00.561.00.10.0002	Superintendent	160,000.00	16,314.00	98,754.34	0.00	61,245.66 61.72
6541.00.561.00.10.0003	Other Staff	31,200.00	2,925.00	12,187.20	0.00	19,012.80 39.06
6541.00.561.00.10.0004	Maintenance Handyman	0.00	495.00	495.00	0.00	(495.00) 0.00
6541.00.561.00.20.0001	FICA & Medicare	14,627.00	1,509.65	8,675.86	0.00	5,951.14 59.31
6541.00.561.00.20.0002	Dept of Labor & Industries	2,772.00	82.81	320.73	0.00	2,451.27 11.57
6541.00.561.00.20.0006	Medical Insurance	23,283.00	2,130.06	9,536.38	0.00	13,746.62 40.96
6541.00.561.00.20.0009	Unemployment	991.00	0.00	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	0.00	32.57	0.00	567.43 5.43
6541.00.561.00.31.0002	Computer and Online Software	650.00	0.00	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	0.00	422.14	0.00	77.86 84.43
6541.00.561.00.41.0003	Provider Subsidy - Island Hospital	1,022,000.00	511,000.00	561,000.00	0.00	461,000.00 54.89
6541.00.561.00.41.0020	Accounting Expense	7,500.00	0.00	1,696.94	0.00	5,803.06 22.63

Revenue and Expenditure by Fund

San Juan County

Fiscal Year: 2023 Through Period: 6

	2023 Budget	6 - 6 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
<b>FUND: 6541 SAN JUAN CO. PUBLIC HOSPITAL DIST. #3</b>						
<b>EXPENDITURES</b>						
6541.00.561.00.41.0030 Legal Services	30,000.00	704.00	4,992.00	0.00	25,008.00	16.64
6541.00.561.00.41.0040 Technology Services	4,148.00	0.00	1,699.41	0.00	2,448.59	40.97
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	197.25	953.00	0.00	6,047.00	13.61
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	199.91	1,199.46	0.00	1,200.54	49.98
6541.00.561.00.42.0030 Website/Email Service	1,260.00	378.62	2,218.93	0.00	(958.93)	176.11
6541.00.561.00.43.0010 Conferences & Training	1,500.00	499.00	849.00	0.00	651.00	56.60
6541.00.561.00.43.0020 Travel & Accomodations	32,000.00	173.64	723.25	0.00	31,276.75	2.26
6541.00.561.00.45.0000 Operating Rentals and Leases	9,155.00	2,439.00	4,992.00	0.00	4,163.00	54.53
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	904.02	5,509.39	0.00	6,162.61	47.20
6541.00.561.00.47.0011 District Office Utilities	1,368.00	123.65	657.07	0.00	710.93	48.03
6541.00.561.00.48.0010 Building General Maintenance & R	142,800.00	406.13	48,556.96	0.00	94,243.04	34.00
6541.00.561.00.48.0020 Building Landscaping	14,400.00	0.00	5,563.92	0.00	8,836.08	38.64
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	494.72	0.00	5.28	98.94
6541.00.561.00.49.0002 Bank Service Charge	340.00	0.00	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	121.89	0.00	13.11	90.29
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	50,000.00	50,000.00	0.00	50,000.00	50.00
6541.00.597.00.00.6544 Transfer out to Debt Service Fund	100,000.00	0.00	7,586.25	0.00	92,413.75	7.59

## Revenue and Expenditure by Fund

### San Juan County

Fiscal Year: 2023 Through Period: 6

	2023 Budget	6 - 6 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
<b>FUND: 6541 SAN JUAN CO. PUBLIC HOSPITAL DIST. #3</b>						
<b>TOTAL EXPENDITURES</b>	2,694,628.00	590,481.74	839,991.51	0.00	1,854,636.49	31.17
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	0.00	(562,561.17)	185,689.06	0.00	(185,689.06)	0.00
<b>GRAND TOTAL REVENUES</b>	2,694,628.00	27,920.57	1,025,680.57	0.00	1,668,947.43	38.06
<b>GRAND TOTAL EXPENDITURES</b>	2,694,628.00	590,481.74	839,991.51	0.00	1,854,636.49	31.17
<b>GRAND EXCESS OF REVENUES OVER EXPENDITURES</b>	0.00	(562,561.17)	185,689.06	0.00	(185,689.06)	0.00