

OIHCD September Financial Report - 2025

Distribution account	June 2025	July 2025	August 2025	September 2025			Total			
	Actual	Actual	Actual	Actual	Budget	Over budget by	Actual	Budget	Over budget by	Percent of budget
Income										
1 6541.308.31.00.0000 Beginning Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
2 6541.311.10.00.0000 Property Tax Revenue	29,455.23	10,880.95	18,351.03	37,994.43	27,991.00	10,003.43	1,258,469.93	1,999,911.00	-741,441.07	63%
3 6541.332.93.20.0000 Medicare Incentive Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0%
4 6541.334.00.30.0000 State Grants from Secretary of State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0%
5 6541.334.04.90.0000 State Grants - DOH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
6 6541.337.00.00.0000 Miscellaneous Revenue - Local Go	0.00	0.00	0.00	0.00	984.50	-984.50	5,110.98	11,814.00	-6,703.02	43%
7 6541.337.20.00.0000 Leasehold Tax - San Juan Hospital	34.43	18.25	70.71	32.34	132.17	-99.83	1,169.88	1,586.00	-416.12	74%
8 6541.337.40.00.0000 Timber Harvest Tax - Private Land	0.00	0.00	17.42	0.00	0.00	0.00	226.90	0.00	226.90	0%
9 6541.362.00.00.0000 Rents & Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0%
10 6541.367.00.00.0001 Donations From Private Sources	0.00	0.00	0.00	0.00	0.00	0.00	145.00	0.00	145.00	0%
11 6541.367.00.00.0002 Small Grant from Private Org.	0.00	0.00	50,000.00	0.00	0.00	0.00	50,150.00	0.00	50,150.00	0%
12 6541.389.40.00.0000 Custodial Type Deposits	91,701.10	6,399.71	0.00	0.00	0.00	0.00	98,100.81	0.00	98,100.81	0%
13 6541.389.60.00.0000 Investment Interest - LGIP	5,752.00	4,592.52	4,319.75	3,991.01	2,975.50	1,015.51	36,624.64	35,706.00	918.64	103%
14 6541.397.00.00.6542 Transfers-in fr SJCPHD #3 Reserve Fund	2,364.04	2,291.06	0.00	0.00	0.00	0.00	16,387.36	0.00	16,387.36	0%
15 6541.397.00.00.6548 Transfers-in fr SJCPHD#3 Capital Reserve	755.19	732.36	0.00	0.00	0.00	0.00	5,170.04	0.00	5,170.04	0%
Total for Income	130,061.99	24,914.85	72,758.91	42,017.78	32,083.17	9,934.61	\$1,471,555.54	\$2,069,067.00	-\$597,511.46	71%
Expenses	0	0	0	0	0	0.00	0	0	0	0%
19 6541.561.00.10.0000 Salary & Wages	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
20 6541.561.00.10.0001 Commissioners	322.00	483.00	0.00	1,610.00	3,864.00	-2,254.00	9,499.00	46,368.00	-36,869.00	20%
21 6541.561.00.10.0002 Superintendent	14,811.45	14,811.73	14,811.73	14,811.45	14,418.00	393.45	133,304.45	173,016.00	-39,711.55	77%
22 6541.561.00.10.0003 Other Staff	4,162.08	4,162.08	4,090.32	4,377.36	3,624.17	753.19	38,678.64	43,490.00	-4,811.36	89%
23 6541.561.00.10.0004 Maintenance Handyman	0.00	0.00	0.00	0.00	500.00	-500.00	480.00	6,000.00	-5,520.00	8%
Total for 6541.561.00.10.0000 Salary & Wages	19,295.53	19,456.81	18,902.05	20,798.81	22,406.17	-1,607.36	\$181,962.09	\$268,874.00	-\$86,911.91	68%
25 6541.561.00.20.0000 Personnel Benefits	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
26 6541.561.00.20.0001 FICA & Medicare	1,476.12	1,488.44	1,446.01	1,591.11	1,380.25	210.86	13,920.11	16,563.00	-2,642.89	84%
27 6541.561.00.20.0002 Dept of Labor & Industries	61.48	61.70	61.48	64.63	141.67	-77.04	594.19	1,700.00	-1,105.81	35%
28 6541.561.00.20.0006 Medical Insurance	2,528.13	2,528.13	2,528.13	2,528.13	1,994.00	534.13	22,753.17	23,928.00	-1,174.83	95%
29 6541.561.00.20.0009 Unemployment	14.04	15.44	11.05	25.82	108.25	-82.43	471.75	1,299.00	-827.25	36%
30 6541.561.00.20.0011 PR Taxes Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
Total for 6541.561.00.20.0000 Personnel Benefits	4,079.77	4,093.71	4,046.67	4,209.69	3,624.17	585.52	\$37,739.22	\$43,490.00	-\$5,750.78	87%
32 6541.561.00.31.0000. Supplies	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
33 6541.561.00.31.0000 Office Supplies	0.00	0.00	0.00	0.00	41.67	-41.67	167.34	500.00	-332.66	33%
34 6541.561.00.31.0001 Supplies for Repairs & Maintenance	0.00	0.00	0.00	0.00	50.00	-50.00	0.00	600.00	-600.00	0%
35 6541.561.00.31.0002 Computer and Online Software	350.70	350.70	367.54	367.54	300.00	67.54	2,929.48	3,600.00	-670.52	81%
36 6541.561.00.31.0010 Janitorial Supplies Only	23.00	0.00	0.00	0.00	8.33	-8.33	75.48	100.00	-24.52	75%
Total for 6541.561.00.31.0000. Supplies	373.70	350.70	367.54	367.54	400.00	-32.46	\$3,172.30	\$4,800.00	-\$1,627.70	66%
38 6541.561.00.41.0000 Prof Serv	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
39 6541.561.00.41.0003 Provider Subidy - Island Hospital	0.00	511,000.00	0.00	0.00	0.00	0.00	511,000.00	1,022,000.00	-511,000.00	50%
40 6541.561.00.41.0020 Accounting Expenses	895.00	932.62	795.00	795.00	2,083.33	-1,288.33	10,345.89	25,000.00	-14,654.11	41%
41 6541.561.00.41.0030 Legal Services	1,728.00	10,540.00	0.00	5,556.00	4,687.50	868.50	36,851.00	56,250.00	-19,399.00	66%
42 6541.561.00.41.0040 Technology Services	363.52	363.52	363.52	363.52	725.92	-362.40	3,224.26	8,711.00	-5,486.74	37%

44	6541.561.00.41.0050 Independent Contractor Agreements	6,500.00	6,500.00	17,541.17	6,500.00	13,333.33	-6,833.33	76,207.84	160,000.00	-83,792.16	48%
45	6541.561.00.41.0060 Promotion & Advertising	0.00	0.00	0.00	1,300.00	666.67	633.33	5,238.59	8,000.00	-2,761.41	65%
46	6541.561.00.41.0070 DOH Dental Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
47	6541.561.00.41.0071 District Dental Expenses	3,921.42	3,915.20	570.51	4,124.30	4,166.67	-42.37	28,829.79	50,000.00	-21,170.21	58%
48	6541.561.00.41.0072 OICF Dental Expenses	24,882.37	18,785.83	22,617.03	16,613.13	23,916.67	-7,303.54	177,630.82	287,000.00	-109,369.18	62%
49	6541.561.00.41.0080 Care Coordination Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
50	6541.561.10.41.0002 State Audit Expenses	0.00	0.00	0.00	0.00	0.00	0.00	11,128.00	10,310.00	818.00	108%
51	Total for 6541.561.00.41.0000 Prof Serv	38,290.31	552,037.17	41,887.23	35,251.95	49,580.09	-14,328.14	\$860,456.19	\$1,627,271.00	-\$766,814.81	53%
52	6541.561.00.41.0149 Election Services	0.00	0.00	33,942.86	0.00	0.00	0.00	33,942.86	50,000.00	-16,057.14	68%
53	6541.561.00.42.0000 Communication	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
54	6541.561.00.42.0010 Postage & Shipping	0.00	0.00	0.00	0.00	20.83	-20.83	0.00	250.00	-250.00	0%
55	6541.561.00.42.0020 Telephone & Internet	196.53	196.53	196.50	196.50	200.00	-3.50	1,579.12	2,400.00	-820.88	66%
56	6541.561.00.42.0030 Website/Email Services	10.79	0.00	0.00	0.00	0.00	0.00	3,898.79	4,888.00	-989.21	80%
57	Total for 6541.561.00.42.0000 Communication	207.32	196.53	196.50	196.50	220.83	-24.33	\$5,477.91	\$7,538.00	-\$2,060.09	73%
58	6541.561.00.43.0000 Travel	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
59	6541.561.00.43.0010 Conferences & Training	0.00	2,999.00	0.00	45.00	791.67	-746.67	3,084.00	9,500.00	-6,416.00	32%
60	6541.561.00.43.0020 Travel & Accommodations	0.00	1,305.65	0.00	0.00	375.00	-375.00	1,538.94	4,500.00	-2,961.06	34%
61	Total for 6541.561.00.43.0000 Travel	0.00	4,304.65	0.00	45.00	1,166.67	-1,121.67	\$4,622.94	\$14,000.00	-\$9,377.06	33%
62	6541.561.00.45.0000 Operating Rentals and Leases	120.00	0.00	2,615.75	0.00	1,801.17	-1,801.17	7,967.27	21,614.00	-13,646.73	37%
63	6541.561.00.46.0000 Insurance	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
64	6541.561.00.46.0002 Building Property & Liability Insurance	0.00	0.00	0.00	0.00	21,359.00	-21,359.00	0.00	21,359.00	-21,359.00	0%
65	6541.561.00.46.0003 Board & Officers Insurance	0.00	3,340.00	0.00	60.00	0.00	60.00	3,400.00	3,473.00	-73.00	98%
66	Total for 6541.561.00.46.0000 Insurance	0.00	3,340.00	0.00	60.00	21,359.00	-21,299.00	\$3,400.00	\$24,832.00	-\$21,432.00	14%
67	6541.561.00.47.0010 Building Utilities	1,031.83	991.20	951.62	905.06	984.50	-79.44	8,266.73	11,814.00	-3,547.27	70%
68	6541.561.00.47.0011 District Office Utilities	142.72	111.55	111.44	103.70	126.00	-22.30	1,091.04	1,512.00	-420.96	72%
69	6541.561.00.48.0000 Building	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
70	6451.561.00.48.0010 Building General Maintenance & Repair	0.00	597.25	0.00	0.00	0.00	0.00	1,590.96	5,000.00	-3,409.04	32%
71	6451.561.00.48.0020 Building Landscaping	1,376.68	0.00	986.44	379.40	587.83	-208.43	3,967.44	7,054.00	-3,086.56	56%
72	6451.561.00.48.0300 Equipment General Maintenance & Repair	994.90	5,018.13	0.00	5,011.19	1,966.67	3,044.52	16,974.84	23,600.00	-6,625.16	72%
73	6451.594.61.62.0000 Buildings and Structures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
74	6541.594.61.64.0004 Clinic Equipment	0.00	0.00	1,400.00	4,984.10	833.33	4,150.77	26,752.11	10,000.00	16,752.11	268%
75	6451.561.00.48.0030 Building Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
76	Total for 6541.561.00.48.0000 Building	2,371.58	5,615.38	2,386.44	10,374.69	3,387.83	6,986.86	\$49,285.35	\$45,654.00	\$3,631.35	108%
77	Miscellaneous Expenses	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
78	6451.561.00.49.0000 Printing/Graphics	0.00	223.04	0.00	0.00	83.33	-83.33	223.04	1,000.00	-776.96	22%
79	6451.561.00.49.0001 Meeting Expenses	0.00	0.00	0.00	0.00	125.00	-125.00	0.00	1,500.00	-1,500.00	0%
80	6451.561.00.49.0002 Bank Service Charge	0.00	0.00	0.00	0.00	16.67	-16.67	0.00	200.00	-200.00	0%
81	6451.561.00.49.0010 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,200.00	300.00	109%
82	6451.561.00.49.0050 Miscellaneous Expense	0.00	0.00	0.00	163.80	2,500.00	-2,336.20	163.80	30,000.00	-29,836.20	1%
83	6541.561.00.49.0060 OCRC Health Related Support	5,749.58	0.00	4,601.48	3,245.90	3,333.33	-87.43	13,596.96	40,000.00	-26,403.04	34%
84	6541.561.00.49.0070 Community Health Project Management	0.00	2,598.00	3,964.20	4,800.00	2,500.00	2,300.00	11,362.20	30,000.00	-18,637.80	38%
85	6541.561.00.49.0080 Grant - SJC Community Health Project	0.00	0.00	0.00	870.00	0.00	870.00	\$870.00	\$0.00	\$870.00	0%
86	Total for Miscellaneous Expenses	5749.58	2821.04	8565.68	9079.7	8558.33	521.37	29,716.00	105,900.00	-76,184.00	28%
87	Payroll Expenses	0	0	0	0	0	0.00	0.00	0.00	0.00	0%
88	Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
89	WA SUI Employer	0.01	0.00	0.00	0.01	0.00	0.01	\$0.07	\$0.00	\$0.07	0%
90	Total for Taxes	0.01	0.00	0.00	0.01	0.00	0.01	0.07	0.00	0.07	0%

91	Wages	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0%
92	Total for Payroll Expenses	0.01	0	0	0.01	0	0.01	0.07	0.00	0.07	0%
93	Property Leasehold Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
94	6541.561.10.49.0000 Taxes/Fees	0.00	0.00	0.00	0.00	0.00	0.00	\$124.00	\$120.00	\$4.00	103%
95	Total for Property Leasehold Tax	0	0	0	0	0	0.00	124.00	120.00	4.00	103%
96	Small Tools & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
97	6451.561.00.35.0000 Small Tools & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	-200.00	0%
98	6451.561.00.35.0001 Computer Hardware	0.00	0.00	0.00	0.00	250.00	-250.00	3,815.68	3,000.00	815.68	127%
99	6451.561.00.35.0002 Office Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0%
100	Total for Small Tools & Equipment	0.00	0.00	0.00	0.00	250.00	-250.00	3,815.68	3,200.00	615.68	119%
101	6541.594.61.64.0000 Machinery & Equipment	0.00	0.00	0.00	0.00	833.33	-833.33	\$0.00	\$10,000.00	-\$10,000.00	0%
102	Total for Expenses	71,662.35	593,318.74	113,973.78	81,392.65	114,698.09	-33,305.44	\$1,231,039.65	\$2,240,619.00	-\$1,009,579.35	55%
103	Net Operating Income	58,399.64	-568,403.89	-41,214.87	-39,374.87	-82,614.92	43,240.05	240,515.89	-171,552.00	412,067.89	-140%
104	Other Income	0	0	0	0	0	0.00	0	0	0	0%
105	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
106	6541.597.00.00.6542 Transfer-out to Reserve	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0%
107	6541.597.00.00.6544 Transfer out to Debt Service Fund	0.00	0.00	200.00	0.00	0.00	0.00	4,216.25	11,604.00	-7,387.75	36%
108	6541.597.00.00.6548 Transfer-out to SJCPHD#3 Cap Reserve	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$100,000.00	-\$100,000.00	0%

Balance Sheet

Orcas Island Health Care District

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
6541 General Cash Account	10,866.63
6541 Investment Account Fund	1,118,976.00
6542 Contingency Reserve Cash	6,984.06
6542 Investment Account Fund	649,867.00
6548 Capital Reserve Cash	2,593.20
6548 Investment Account Fund	264,000.00
Payroll Account	8,100.39
Total for Bank Accounts	\$2,061,387.28
Accounts Receivable	
Other Current Assets	
6542 Contingency Suspense Account	-6,984.06
6548 Capital Suspense Account	-2,593.20
Total for Other Current Assets	-\$9,577.26
Total for Current Assets	\$2,051,810.02
Fixed Assets	
Other Assets	
Total for Assets	\$2,051,810.02
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total for Accounts Payable	\$0.00
Credit Cards	
Other Current Liabilities	
Direct Deposit Payable	0.00
Payroll Liabilities	\$0.03
Federal Taxes (941/943/944)	0.00
Federal Unemployment (940)	0.00
Health Insurance	1,781.62
LTD/Life	629.55
WA Cares Fund	0.00
WA Paid Family and Medical Leave Tax	0.00
WA SUI Employer	-0.03
WA Workers Compensation	187.79
Total for Payroll Liabilities	\$2,598.96
Total for Other Current Liabilities	\$2,598.96

Balance Sheet

Orcas Island Health Care District

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for Current Liabilities	\$2,598.96
Long-term Liabilities	
6544 G.O. Bond Loan	225,000.00
Total for Long-term Liabilities	\$225,000.00
Total for Liabilities	\$227,598.96
Equity	
Opening Balance Equity	642,016.19
Retained Earnings	995,895.23
Net Income	186,299.64
Total for Equity	\$1,824,211.06
Total for Liabilities and Equity	\$2,051,810.02