

Budget vs. Actuals_Budget_FY25_P&L_Report
January 1-March 31, 2025

Distribution account	January 2025				February 2025				March 2025				YTD Total			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income			0.00				0.00				0.00					
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		0.00	0.00	0.00	
6541.311.10.00.0000 Property Tax Revenue	183.75	7,976.00	-7,792.25	2.30%	147,255.34	20,733.00	126,522.34	710.25%	143,080.87	304,603.00	-161,522.13	46.97%	290,519.96	333,312.00	-42,792.04	87.16%
6541.332.93.20.0000 Medicare Incentive Program	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
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	0.00	0.00		0.00	0.00	0.00	
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		0.00	0.00	0.00	
6541.337.00.00.0000 Miscellaneous Revenue - Local Go	0.00	11,814.00	-11,814.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	11,814.00	-11,814.00	0.00%
6541.337.20.00.0000 Leasehold Tax - San Juan Hospital	55.82	1,586.00	-1,530.18	3.52%	111.74	0.00	111.74		509.41	0.00	509.41		676.97	1,586.00	-909.03	42.88%
6541.337.40.00.0000 Timber Harvest Tax - Private Land	0.00	0.00	0.00		0.00	0.00	0.00		136.10	0.00	136.10		136.10	0.00	136.10	
6541.362.00.00.0000 Rents & Leases	0.00	50.00	-50.00	0.00%	5,110.98	0.00	5,110.98		0.00	0.00	0.00		5,110.98	50.00	5,060.98	10,221.96%
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		145.00	0.00	145.00	
6541.367.00.00.0002 Small Grant from Private Org.	150.00	0.00	150.00		0.00	0.00	0.00		0.00	0.00	0.00		150.00	0.00	150.00	
6541.389.60.00.0000 Investment Interest - LGIP	3,467.30	2,975.50	491.80	116.53%	2,944.65	2,975.50	-30.85	98.96%	3,204.41	2,975.50	228.91	107.69%	9,616.36	8,926.50	689.86	107.73%
6542.389.60.00.0000 6542 Investment Interest - LGIP	2,406.78	0.00	2,406.78		2,157.27	0.00	2,157.27		2,378.23	0.00	2,378.23		6,942.28	0.00	6,942.28	
6548.389.60.00.0000 6548 Investment Interest - LGIP	768.56	0.00	768.56		690.51	0.00	690.51		759.63	0.00	759.63		2,218.70	0.00	2,218.70	
Total for Income	7,032.21	24,401.50	-17,369.29	28.82%	158,270.49	23,708.50	134,561.99	667.57%	150,213.65	307,578.50	-157,364.85	48.84%	\$315,516.35	\$355,688.50	-\$40,172.15	88.71%
Gross Profit	7,032.21	24,401.50	-17,369.29	28.82%	158,270.49	23,708.50	134,561.99	667.57%	150,213.65	307,578.50	-157,364.85	48.84%	\$315,516.35	\$355,688.50	-\$40,172.15	88.71%
Expenses			0.00				0.00				0.00					
6541.561.00.10.0000 Salary & Wages			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.10.0001 Commissioners	1,288.00	3,864.00	-2,576.00	33.33%	1,127.00	3,864.00	-2,737.00	29.17%	2,254.00	3,864.00	-1,610.00	58.33%	4,669.00	11,592.00	-6,923.00	40.28%
6541.561.00.10.0002 Superintendent	14,811.45	14,418.00	393.45	102.73%	14,811.45	14,418.00	393.45	102.73%	14,811.73	14,418.00	393.73	102.73%	44,434.63	43,254.00	1,180.63	102.73%
6541.561.00.10.0003 Other Staff	4,592.64	3,624.17	968.47	126.72%	4,664.40	3,624.17	1,040.23	128.70%	4,736.16	3,624.17	1,111.99	130.68%	13,993.20	10,872.51	3,120.69	128.70%
6541.561.00.10.0004 Maintenance Handyman	0.00	500.00	-500.00	0.00%	0.00	500.00	-500.00	0.00%	480.00	500.00	-20.00	96.00%	480.00	1,500.00	-1,020.00	32.00%
Total for 6541.561.00.10.0000 Salary & Wages	20,692.09	22,406.17	-1,714.08	92.35%	20,602.85	22,406.17	-1,803.32	91.95%	22,281.89	22,406.17	-124.28	99.45%	\$63,576.83	\$67,218.51	-\$3,641.68	94.58%
6541.561.00.20.0000 Personnel Benefits			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.20.0001 FICA & Medicare	1,582.94	1,380.25	202.69	114.69%	1,576.13	1,380.25	195.88	114.19%	1,704.56	1,380.25	324.31	123.50%	4,863.63	4,140.75	722.88	117.46%
6541.561.00.20.0002 Dept of Labor & Industries	64.62	141.67	-77.05	45.61%	65.74	141.67	-75.93	46.40%	90.01	141.67	-51.66	63.53%	220.37	425.01	-204.64	51.85%
6541.561.00.20.0006 Medical Insurance	2,528.13	1,994.00	534.13	126.79%	2,528.13	1,994.00	534.13	126.79%	2,528.13	1,994.00	534.13	126.79%	7,584.39	5,982.00	1,602.39	126.79%
6541.561.00.20.0009 Unemployment	133.15	108.25	24.90	123.00%	76.82	108.25	-31.43	70.97%	76.53	108.25	-31.72	70.70%	286.50	324.75	-38.25	88.22%
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		0.00	0.00	0.00	
Total for 6541.561.00.20.0000 Personnel Benefits	4,308.84	3,624.17	684.67	118.89%	4,246.82	3,624.17	622.65	117.18%	4,399.23	3,624.17	775.06	121.39%	\$12,954.89	\$10,872.51	\$2,082.38	119.15%
6541.561.00.31.0000 Supplies			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.31.0000 Office Supplies	0.00	41.67	-41.67	0.00%	0.00	41.67	-41.67	0.00%	167.34	41.67	125.67	401.58%	167.34	125.01	42.33	133.86%
6541.561.00.31.0001 Supplies for Repairs & Maintenance	0.00	50.00	-50.00	0.00%	0.00	50.00	-50.00	0.00%	0.00	50.00	-50.00	0.00%	0.00	150.00	-150.00	0.00%
6541.561.00.31.0002 Computer and Online Software	0.00	300.00	-300.00	0.00%	274.74	300.00	-25.26	91.58%	355.19	300.00	55.19	118.40%	629.93	900.00	-270.07	69.99%
6541.561.00.31.0010 Janitorial Supplies Only	0.00	8.33	-8.33	0.00%	0.00	8.33	-8.33	0.00%	23.00	8.33	14.67	276.11%	23.00	24.99	-1.99	92.04%
Total for 6541.561.00.31.0000 Supplies	0.00	400.00	-400.00	0.00%	274.74	400.00	-125.26	68.69%	545.53	400.00	145.53	136.38%	\$820.27	\$1,200.00	-\$379.73	68.36%
6541.561.00.41.0000 Prof Serv			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.41.0003 Provider Subsidy - Island Hospital	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
6541.561.00.41.0020 Accounting Expenses	3,000.00	25,000.00	-22,000.00	12.00%	995.00	0.00	995.00		995.00	0.00	995.00		4,990.00	25,000.00	-20,010.00	19.96%
6541.561.00.41.0030 Legal Services	11,814.00	4,687.50	7,126.50	252.03%	0.00	4,687.50	-4,687.50	0.00%	4,889.00	4,687.50	201.50	104.30%	16,703.00	14,062.50	2,640.50	118.78%
6541.561.00.41.0040 Technology Services	316.10	725.92	-409.82	43.54%	363.52	725.92	-362.40	50.08%	363.52	725.92	-362.40	50.08%	1,043.14	2,177.76	-1,134.62	47.90%
6541.561.00.41.0050 Independent Contractor Agreements	6,500.00	160,000.00	-153,500.00	4.06%	6,500.00	0.00	6,500.00		6,500.00	0.00	6,500.00		19,500.00	160,000.00	-140,500.00	12.19%
6541.561.00.41.0060 Promotion & Advertising	0.00	8,000.00	-8,000.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	8,000.00	-8,000.00	0.00%
6541.561.00.41.0070 DOH Dental Grant Expenses	0.00	10,000.00	-10,000.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	10,000.00	-10,000.00	0.00%
6541.561.00.41.0071 District Dental Expenses	897.00	0.00	897.00		6,433.83	0.00	6,433.83		4,328.49	0.00	4,328.49		11,659.32	0.00	11,659.32	

6541.561.00.41.0072 OICF Dental Expenses	0.00	0.00	0.00		22,626.08	0.00	22,626.08		28,987.88	0.00	28,987.88		51,613.96	0.00	51,613.96	
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		0.00	0.00	0.00	
6541.561.10.41.0002 State Audit Expenses	11,128.00	10,310.00	818.00	107.93%	0.00	0.00	0.00		0.00	0.00	0.00		11,128.00	10,310.00	818.00	107.93%
Total for 6541.561.00.41.0000 Prof Serv	33,655.10	218,723.42	-185,068.32	15.39%	36,918.43	5,413.42	31,505.01	681.98%	46,063.89	5,413.42	40,650.47	850.92%	\$116,637.42	\$229,550.26	-\$112,912.84	50.81%
6541.561.00.41.0149 Election Services	0.00	50,000.00	-50,000.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	50,000.00	-50,000.00	0.00%
6541.561.00.42.0000 Communication			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.42.0010 Postage & Shipping	0.00	250.00	-250.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	250.00	-250.00	0.00%
6541.561.00.42.0020 Telephone & Internet	0.00	200.00	-200.00	0.00%	203.51	200.00	3.51	101.75%	196.51	200.00	-3.49	98.25%	400.02	600.00	-199.98	66.67%
6541.561.00.42.0030 Website/Email Services	3,888.00	4,888.00	-1,000.00	79.54%	0.00	0.00	0.00		0.00	0.00	0.00		3,888.00	4,888.00	-1,000.00	79.54%
Total for 6541.561.00.42.0000 Communication	3,888.00	5,338.00	-1,450.00	72.84%	203.51	200.00	3.51	101.75%	196.51	200.00	-3.49	98.25%	\$4,288.02	\$5,738.00	-\$1,449.98	74.73%
6541.561.00.43.0000 Travel			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.43.0010 Conferences & Training	0.00	9,500.00	-9,500.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	9,500.00	-9,500.00	0.00%
6541.561.00.43.0020 Travel & Accommodations	0.00	4,500.00	-4,500.00	0.00%	0.00	0.00	0.00		233.29	0.00	233.29		233.29	4,500.00	-4,266.71	5.18%
Total for 6541.561.00.43.0000 Travel	0.00	14,000.00	-14,000.00	0.00%	0.00	0.00	0.00		233.29	0.00	233.29		\$233.29	\$14,000.00	-\$13,766.71	1.67%
6541.561.00.45.0000 Operating Rentals and Leases	0.00	1,801.17	-1,801.17	0.00%	2,615.76	1,801.17	814.59	145.23%	0.00	1,801.17	-1,801.17	0.00%	2,615.76	5,403.51	-2,787.75	48.41%
6541.561.00.46.0000 Insurance			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.00.46.0002 Building Property & Liability Insurance	0.00	21,359.00	-21,359.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	21,359.00	-21,359.00	0.00%
6541.561.00.46.0003 Board & Officers Insurance	0.00	3,473.00	-3,473.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	3,473.00	-3,473.00	0.00%
Total for 6541.561.00.46.0000 Insurance	0.00	24,832.00	-24,832.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		\$0.00	\$24,832.00	-\$24,832.00	0.00%
6541.561.00.47.0010 Building Utilities	0.00	984.50	-984.50	0.00%	936.80	984.50	-47.70	95.15%	943.39	984.50	-41.11	95.82%	1,880.19	2,953.50	-1,073.31	63.66%
6541.561.00.47.0011 District Office Utilities	0.00	126.00	-126.00	0.00%	141.45	126.00	15.45	112.26%	161.96	126.00	35.96	128.54%	303.41	378.00	-74.59	80.27%
6541.561.00.48.0000 Building			0.00				0.00				0.00		0.00	0.00	0.00	
Repair	329.54	5,000.00	-4,670.46	6.59%	0.00	0.00	0.00		0.00	0.00	0.00		329.54	5,000.00	-4,670.46	6.59%
6451.561.00.48.0020 Building Landscaping	0.00	587.83	-587.83	0.00%	0.00	587.83	-587.83	0.00%	845.52	587.83	257.69	143.84%	845.52	1,763.49	-917.97	47.95%
6451.561.00.48.0030 Equipment General Maintenance & Repair	937.12	23,600.00	-22,662.88	3.97%	0.00	0.00	0.00		5,013.50	0.00	5,013.50		5,950.62	23,600.00	-17,649.38	25.21%
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		0.00	0.00	0.00	
6541.594.61.64.0004 Clinic Equipment	0.00	833.33	-833.33	0.00%	5,355.90	833.33	4,522.57	642.71%	0.00	833.33	-833.33	0.00%	5,355.90	2,499.99	2,855.91	214.24%
6541.561.00.48.0030 Building Other	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Total for 6541.561.00.48.0000 Building	1,266.66	30,021.16	-28,754.50	4.22%	5,355.90	1,421.16	3,934.74	376.87%	5,859.02	1,421.16	4,437.86	412.27%	\$12,481.58	\$32,863.48	-\$20,381.90	37.98%
Miscellaneous Expenses			0.00				0.00				0.00		0.00	0.00	0.00	
6451.561.00.49.0000 Printing/Graphics	0.00	83.33	-83.33	0.00%	0.00	83.33	-83.33	0.00%	0.00	83.33	-83.33	0.00%	0.00	249.99	-249.99	0.00%
6451.561.00.49.0001 Meeting Expenses	0.00	125.00	-125.00	0.00%	0.00	125.00	-125.00	0.00%	0.00	125.00	-125.00	0.00%	0.00	375.00	-375.00	0.00%
6451.561.00.49.0002 Bank Service Charge	0.00	16.67	-16.67	0.00%	0.00	16.67	-16.67	0.00%	0.00	16.67	-16.67	0.00%	0.00	50.01	-50.01	0.00%
6451.561.00.49.0010 Dues & Subscriptions	3,500.00	3,200.00	300.00	109.38%	0.00	0.00	0.00		0.00	0.00	0.00		3,500.00	3,200.00	300.00	109.38%
6451.561.00.49.0050 Miscellaneous Expense	0.00	2,500.00	-2,500.00	0.00%	0.00	2,500.00	-2,500.00	0.00%	0.00	2,500.00	-2,500.00	0.00%	0.00	7,500.00	-7,500.00	0.00%
Total for Miscellaneous Expenses	3,500.00	5,925.00	-2,425.00	59.07%	0.00	2,725.00	-2,725.00	0.00%	0.00	2,725.00	-2,725.00	0.00%	\$3,500.00	\$11,375.00	-\$7,875.00	30.77%
Payroll Expenses			0.00				0.00				0.00		0.00	0.00	0.00	
Taxes			0.00				0.00				0.00		0.00	0.00	0.00	
WA SUI Employer	0.01	0.00	0.01		0.01	0.00	0.01		0.03	0.00	0.03		0.05	0.00	0.05	
Total for Taxes	0.01	0.00	0.01		0.01	0.00	0.01		0.03	0.00	0.03		\$0.05	\$0.00	\$0.05	
Wages	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Total for Payroll Expenses	0.01	0.00	0.01		0.01	0.00	0.01		0.03	0.00	0.03		\$0.05	\$0.00	\$0.05	
Property Leasehold Tax			0.00				0.00				0.00		0.00	0.00	0.00	
6541.561.10.49.0000 Taxes/Fees	0.00	120.00	-120.00	0.00%	124.00	0.00	124.00		0.00	0.00	0.00		124.00	120.00	4.00	103.33%
Total for Property Leasehold Tax	0.00	120.00	-120.00	0.00%	124.00	0.00	124.00		0.00	0.00	0.00		\$124.00	\$120.00	\$4.00	103.33%
Small Tools & Equipment			0.00				0.00				0.00		0.00	0.00	0.00	
6451.561.00.35.0000 Small Tools & Equipment	0.00	200.00	-200.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	200.00	-200.00	0.00%
6451.561.00.35.0001 Computer Hardware	0.00	3,000.00	-3,000.00	0.00%	3,815.68	0.00	3,815.68		0.00	0.00	0.00		3,815.68	3,000.00	815.68	127.19%
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		0.00	0.00	0.00	
Total for Small Tools & Equipment	0.00	3,200.00	-3,200.00	0.00%	3,815.68	0.00	3,815.68		0.00	0.00	0.00		\$3,815.68	\$3,200.00	\$615.68	119.24%
6541.594.61.64.0000 Machinery & Equipment	0.00	10,000.00	-10,000.00	0.00%	0.00	0.00	0.00		0.00	0.00	0.00		0.00	10,000.00	-10,000.00	0.00%
Total for Expenses	67,310.70	391,501.59	-324,190.89	17.19%	75,235.95	39,101.59	36,134.36	192.41%	80,684.74	39,101.59	41,583.15	206.35%	\$223,231.39	\$469,704.77	-\$246,473.38	47.53%

Net Operating Income	-60,278.49	-367,100.09	306,821.60	16.42%	83,034.54	-15,393.09	98,427.63	-539.43%	69,528.91	268,476.91	-198,948.00	25.90%	\$92,284.96	-\$114,016.27	\$206,301.23	-80.94%
Other Income	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Other Expenses			0.00				0.00				0.00					
6541.597.00.00.6542 Transfer-out to Reserve	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
6541.597.00.00.6544 Transfer out to Debt Service Fund	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Total for Other Expenses	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	
Net Other Income	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	
Net Income	-60,278.49	-367,100.09	306,821.60	16.42%	83,034.54	-15,393.09	98,427.63	-539.43%	69,528.91	268,476.91	-198,948.00	25.90%	\$92,284.96	-\$114,016.27	\$206,301.23	-80.94%

- 1 - Tax income distributed differently in 2025
- 2 - Printer Toner
- 3 - Garbage/Recycling
- 4 - Lobbyist agreement, hopefully working towards being completed by June
- 5 - Split expenses out between District vs OICF
- 6 - OICF Dental Expenses to be reimbursed
- 7 - Humana Visit travel expenses
- 8 - X-ray Maintenance

Balance Sheet

Orcas Island Health Care District

As of March 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
6541 General Cash Account	280,590.97
6541 Investment Account Fund	870,976.00
6542 Contingency Reserve Cash	6,942.28
6542 Investment Account Fund	649,867.00
6548 Capital Reserve Cash	2,218.70
6548 Investment Account Fund	214,000.00
Payroll Account	6,428.28
Total for Bank Accounts	\$2,031,023.23
Accounts Receivable	
Other Current Assets	
Total for Current Assets	\$2,031,023.23
Fixed Assets	
Other Assets	
Total for Assets	\$2,031,023.23
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	
Total for Accounts Payable	0
Credit Cards	
Other Current Liabilities	
Direct Deposit Payable	
Payroll Liabilities	0
Federal Taxes (941/943/944)	
Federal Unemployment (940)	
Health Insurance	1,715.97
LTD/Life	209.85
WA Cares Fund	
WA Paid Family and Medical Leave Tax	
WA SUI Employer	
WA Workers Compensation	220.37
Total for Payroll Liabilities	\$2,146.19
Total for Other Current Liabilities	\$2,146.19
Total for Current Liabilities	\$2,146.19
Long-term Liabilities	
Total for Liabilities	\$2,146.19

Balance Sheet

Orcas Island Health Care District

As of March 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Equity	
Retained Earnings	1,025,895.23
Net Income	92,284.96
Opening Balance Equity	910,696.85
Total for Equity	\$2,028,877.04
Total for Liabilities and Equity	\$2,031,023.23