



Budget Package

Wallowa County Health Care District

D.B.A.

Wallowa Memorial Hospital

For Fiscal Year Ending 6-30-2019

WALLOWA MEMORIAL HOSPITAL

BUDGET MESSAGE

Larry Davy, CEO

Dan Jessup, CFO

FISCAL YEAR 2019 BUDGET

For the Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019

INTRODUCTION:

The Internal Budget Committee has developed this proposed budget in close collaboration with departmental managers using estimated projections based upon the past year(s) and future projections of volumes, costs, services and personnel staffing levels. The budget is presented for your review, revision and ultimate approval. As required by local budgeting law in the State of Oregon, the budget is in balance between total resources and expense requirements.

STATUTORY COMPLIANCE:

By law, this document will include the following:

1. An explanation of the budget document (various funds, budget history, etc.).
2. An outline of the proposed financial policies for FY 2019.
3. A description of the important features of the budget.
4. An explanation of the reason for changes in resources and requirements from the last budget.
5. An explanation of any major changes in financial policy.

In addition, it has been the intent of local budget law to give the community an opportunity to review the budget and have input on priorities and values for the expenditure of public funds. Although Special Districts have different budgetary regulations than other municipalities, it is the District's intent to be as transparent as possible with its budget and financial practices and planning.

DEFINITIONS:

The budget encompasses the short-range financial goals of the hospital and senior living and part of the long-range financial plan as adopted by the Board of Directors of Wallowa County Health Care District. It acts as a measurement tool to monitor the achievements of the planned objectives. The budget also provides a mechanism for the evaluation of financial performance and controlling operations in accordance with the objectives and plan.

THE BUDGET

The Hospital's budget meets statutory guidelines for a special district model, but may be likened to a for-profit entity. That is, the information captured within the general ledger will show if the Hospital is making a gain from operations and will allow for prudent and timely management decisions.

This budget reflects maintaining revenue streams as well as a major focus on expense control and improved productivity and efficiency. The Hospital will increase charges to both keep prices in line with the market and to react to expense increases. The budget contains a rate increase averaging 4.9% for the Hospital. Finally, the monthly contribution to funded depreciation remains the same at \$180,000 per month.

REVENUE:

Gross patient revenue is calculated at the departmental level, using both historical data and future volume projections. Gross patient revenue is forecast to increase by \$1,643,221 compared to the FY 2018 projected actual due to a 4.9% rate increase. Budgeted volumes are projected to remain constant with those of 2018. Uncertainties related to the changes of the Oregon Health Plan (Medicaid), the Accountable Care Organizations, the State Budget, Federal Policy and the Wallowa County economy are cause for concern.

Deductions from revenue "contractual allowances" are estimates based on the payor mix during the budget year. The mix consists of Medicare, Medicaid, Commercial Insurance, Workers Comp and Self-pay. The Hospital constantly monitors agreements with the various commercial payors to ensure compliance.

EXPENSE, GENERAL:

Total operating expenses will increase by \$962,232 over FY 2018 projected amounts. Personnel costs are budgeted to increase \$1,130,526. The increase is driven by salary increases and benefit expense increases associated with changes to the Union Contract, and additional Physician and Nurse Practitioner Salaries. Non-personnel operating costs are projected to decrease by \$168,294.

EXPENSE, SALARIES / EMPLOYEE BENEFITS:

The Hospital begins the first year of a two-year union agreement on July 1. Increases to Salaries and Benefits were calculated based on this agreement and increased by roughly 5.1%.

CONCLUSION:

The FY 2019 budget was formulated from a conservative approach that attempts to take into account current reimbursement and expense uncertainties. It predicts a net gain of \$388,636. We believe this target can be met by continuing to monitor expenses and evaluate new programs. These are challenging times for healthcare and Wallowa Memorial Hospital has worked hard to keep expenses within reasonable limits during the new budget year. Department managers worked to limit the increase in the amount of their expenses as much as possible. Further opportunities for savings are constantly being identified and instituted.

Although significant financial and service progress has been accomplished over the last several years, the Hospital faces serious challenges now and in the near future. As expenses have continued to increase, new revenue and services opportunities will have to be constantly at the forefront to enable us to maintain the gains we have made in prior years.

ENCLOSURES:

- Budget Assumptions
- Budget Calendar
- Comparison Graphs
- Proposed Budget
- Income Statement Compared to PY Budget
- Summary Revenue & Expense Statement
- Deductions from Revenue
- Non-Operating Revenue Including Tax Revenue
- Capital Budget
- LB-31 Detailed expenditures
- LB-20 Resources



April 26, 2018

TO: Wallowa Valley Health Care District

RE: Proposed Budget FY 2019 for Wallowa Valley Senior Living

Dear Wallowa County Health Care District:

Listed below is the summary for the Wallowa Valley Senior Living draft operational budget for fiscal year 2019.

In summary:

- **Revenue: \$1,351,255**
 - (Private pay residents in both Assisted Living and Memory care will receive an \$200 rate increase August 1, 2018). Another 5% average rate increase will be implemented upon their annual renewal.
 - Assisted Living "service fees" are budgeted at \$1267/per private pay resident.
 - \$500 Administrative/Move In per new move in.
- **Expenses: \$1,423,110**
 - No temporary staffing budgeted due to applications on file to backfill.
 - No Agency staffing budgeted due to full staffing implemented.
 - One time set up fee for ALF software in July of 1500.00.
- **NOI: \$(71,855)**
 - Cash Flow after Debt Service, before depreciation \$(146,535) or \$(12,211.26) average monthly net income (loss)
- **Occupancy: 89%**
 - Budgeted based at 89% based on historical.
 - AL: 89%: 17 of 19 apartments filled with one-unit husband and wife, making 18 total residents.
 - MC: 100%: 8 of 8 apartment as of April 24, 2018.

- Medicaid Mix 52% with Private Pay Mix 48% based on current occupancy.

Staffing has been stable with Jennifer Olson, Executive Director, backfilling any openings and keeping up with a new staffing scheduling of 3 days on 3 days off for current care givers and med techs. High volume of applications has been coming in from our competition. All positions are filled and stable at this time. An employee wait list has been started due to high demand. No projections for Agency or Temp staffing budgeted.

All budgetary items regarding controllable expenses have been reviewed and reduced where possible based on historical data. Lisa Hilty, President of VitaLita, worked with Lisa Coffey, RDO on this current proposed budget to implement any expenses that would be related to the transition of management in July 2018, including travel expenses for the VitaLita team to the property. Operational expense such as payroll expense, software, HR and IT, where also adjusted to fit within the VitaLita expectation of operations.

It has been a great pleasure for Artegan to partner with Wallowa Valley Health Care District over the past 5 years, we have truly enjoyed our relationship and building the solid foundation that we believe Wallowa Valley Senior Village has become.

Respectfully submitted,

Lisa Coffey, RDO – Artegan, LLC

**Wallowa Memorial Hospital
Budget Assumptions
Budget Year ending 6/30/2019**

Revenue

- Overall average rate increase of 4.9%
- Revenue increase due to rate increase is \$1,643,221

Contractual Allowances

- Increase of \$1,652,111 due to net reductions in Federal, State, and Commercial reimbursement rates
- Uncompensated Care budgeted at \$1,184,233

Other Operating Revenue

- Includes Meals, Air Life and Miscellaneous Revenues

Expenses

- Salaries and Benefits projected to increase by \$1,130,526

Non-Operating

- Interest expense decreases due to reduction in debt
- Restricted donations budgeted conservatively

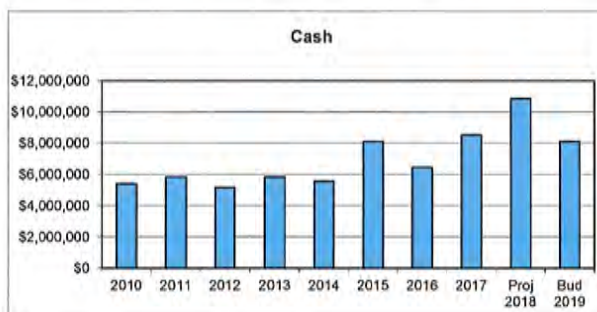
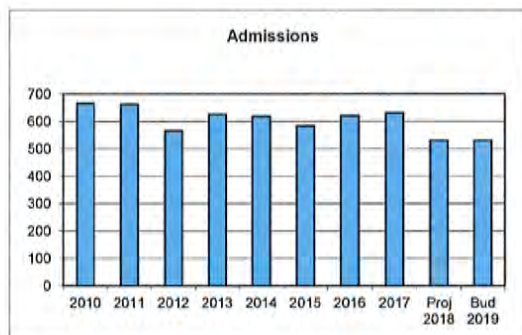
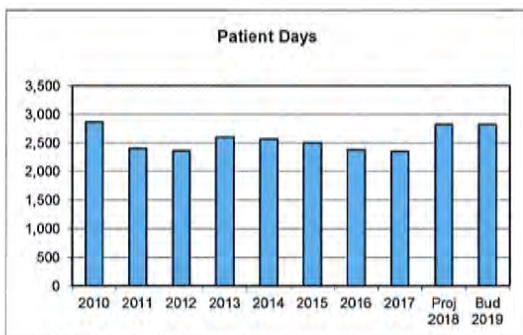
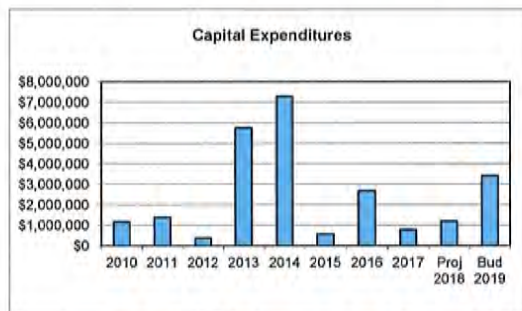
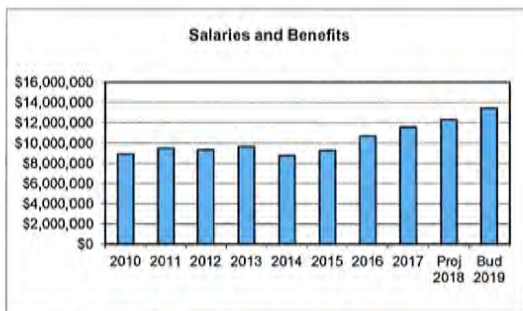
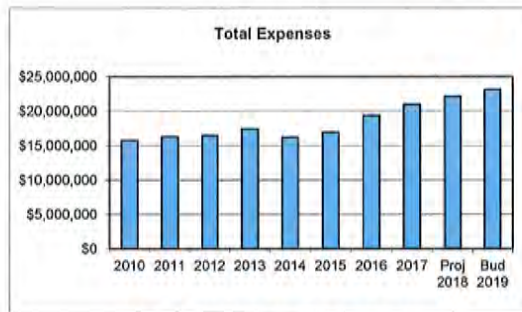
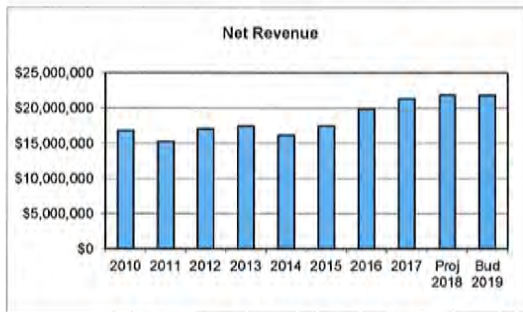
Increase in Net Assets

- Wallowa Memorial Hospital projected net increase of \$388,636
- Wallowa Valley Senior Living projected net loss of (\$348,925)
- Net Increase for Wallowa County Health Care District \$39,711

Wallowa County Health Care District FY 2019 Budget Calendar

<u>Due date</u>	<u>Function</u>
February 15, 2018	Capital budgets due to administration
March 7, 2018	FTE budgets due to administration
March 21, 2018	Operating budgets due to administration
May 7, 2018	Publish Budget Committee meeting notice (publish twice)
May 21, 2018	Hold Budget Committee/Board of Directors meeting (regular board meeting)
June 1, 2018	Publish notice of budget hearing and budget summary (LB-1 & LB-3)
June 25, 2018	Hold budget hearing Adopt FY 2019 Budget - Board of Directors Make appropriations/levy taxes
July 13, 2018	Submit FY 2019 budget to assessor/clerk

Wallowa Memorial Hospital Budget Comparisons 2010 to 2019



Wallowa Memorial Hospital
Proposed Budget GASB Format
Fiscal Year Ending 6/30/2019

	Actual FYE 06/30/16	Actual FYE 06/30/17	Annualized FYE 06/30/18	Proposed Budget	Percent Variance	Final Budget
Operating Revenue						
Patient Service Revenue						
Daily Hospital Care	2,691,304	2,944,377	3,496,205	3,672,651	5.0%	3,672,651
Nursing Home	0	0	0	0		0
Home Health / Clinic Revenue	2,377,622	2,434,872	2,432,944	2,517,937	3.5%	2,517,937
Ancillary Services	22,783,908	25,993,279	27,597,653	28,979,435	5.0%	28,979,435
Total Patient Service Revenue	27,852,834	31,372,528	33,526,802	35,170,023	4.9%	35,170,023
Revenue Deductions & Allowance Incl. Provision for Bad Debt	7,913,927	9,942,787	11,679,649	13,331,760	14.1%	13,331,760
Net Patient Service Revenue	19,938,906	21,429,741	21,847,153	21,838,263	0.0%	21,838,263
Other Operating Revenue						
Other	271,777	780,282	450,174	428,895	-4.7%	428,895
Total Operating Revenues	20,210,683	22,210,023	22,297,327	22,267,158	-0.1%	22,267,158
Operating Expenses						
Salaries and Wages	8,417,485	9,018,118	9,583,324	10,449,290	9.0%	10,449,290
Employee Benefits	2,295,455	2,557,443	2,747,005	3,011,566	9.6%	3,011,566
Professional Fees	634,220	913,588	653,244	370,123	-43.3%	370,123
Supplies	2,449,695	2,385,585	2,681,179	2,852,732	6.4%	2,852,732
Purchased Services, Utilities	446,246	516,570	478,313	474,151	-0.9%	474,151
Purchased Services, Other	2,178,842	2,283,875	2,220,741	2,209,944	-0.5%	2,209,944
Maintenance/Repairs	68,273	132,523	156,462	114,034	-27.1%	114,034
Insurance	151,060	157,441	151,696	187,905	23.9%	187,905
Other	431,411	466,574	442,740	468,294	5.8%	468,294
Depreciation	2,313,233	2,593,613	2,480,649	2,520,777	1.6%	2,520,777
Total Operating Expenses	19,385,920	21,025,330	21,595,353	22,658,816	4.9%	22,658,816
Gain (Loss) from Operations	824,762	1,184,693	701,974	(391,658)		(391,658)
Non Operating Gains (Losses)						
Property Taxes	756,451	780,080	763,045	780,000	2.2%	780,000
Other Tax Revenue	53,614	61,706	65,657	68,000	3.6%	68,000
Meaningful Use	258,235	0	0	0		0
Interest Earnings	53,183	78,787	154,784	192,622	24.4%	192,622
Interest Expense	(652,857)	(609,460)	(571,130)	(469,900)	-17.7%	(469,900)
Restricted Donations	78,692	199,327	113,151	85,000	-24.9%	85,000
Unrestricted Donations	907	921	377	0	-100.0%	0
Rental Operations, Net	117,380	119,347	121,198	124,572	2.8%	124,572
Gain/(Loss) Sale of Fixed Asset	(165,382)	0	74,303	0	0.0%	0
Total Non Operating Gains, Net	500,223	630,708	721,385	780,294	8.2%	780,294
Increase in Net Assets	1,324,985	1,815,401	1,423,359	388,636		388,636

Wallowa Valley Senior Living
Proposed Budget GASB Format
Fiscal Year Ending 6/30/2019

	FYE 2019 TOTAL	FYE 2018 Annualized (Feb)	Difference 2019 vs 2018	FYE 2018 Approved Budget
4000 · REVENUE				
Assisted Living	457,635	271,992	185,643	458,161
Medicaid - AL	298,560	255,422	43,139	156,984
Memory Care	447,000	403,856	43,145	386,510
40710 - Community Fees	6,000	2,250	3,750	10,500
40716 · AL Service Fees	121,632	151,062	(29,430)	151,800
Total 4101 PVT Pay Other	127,632	153,312	(25,680)	162,300
40900 · Other Ir				
Total Other Income	20,428	24,727	(4,299)	14,040
Total 40000 · REVENUE	1,351,255	1,109,308	241,947	1,177,995
EXPENSE				
Total 50100 · ASSISTED LIVING	750,583	696,461	54,123	530,046
Total 50200 · MEMORY CARE	0	0	0	0
Total 50300 · ACTIVITIES	17,494	12,698	4,796	15,313
Total 50400 · FOOD SERVICE	153,938	149,481	4,457	141,169
Total 50500 · HOUSEKEEPING	28,802	30,185	(1,383)	28,890
Total 50600 · MARKETING	2,460	4,236	(1,776)	4,200
Total 50700 · MAINTENANCE	124,599	120,269	4,330	127,573
Total 50900 · PLANT	73,140	73,469	(329)	76,481
Total 60000 · ADMINISTRATIVE	272,095	386,883	(114,788)	262,030
Total Expense	1,423,110	1,473,680	(50,569)	1,185,703
% Expense of Income	105%	133%	-28%	101%
Net Operating Income	(71,855)	(364,372)	292,516	(7,708)
Other Income/Expense				
70000 - Other Income				
40990 - Current Year Tax Revenue-RCF	402,910	368,122	34,788	-
70900 - Total Other Income	402,910	368,122	34,788	-
Other Expense				
80101 - Capital Purchases	-	2,798	(2,798)	-
80400 · Debt Service	353,000	344,000	9,000	
80430 - Mortgage Interest	49,910	67,430	(17,520)	74,680
Total 80400 · Debt Service	402,910	411,430	(8,520)	74,680
80500 · Depreciation & Amortization	-			-
Total 80500 · Depreciation & Amortization	227,160	225,942	1,218	227,160
Total Other Expense	630,070	640,170	(10,100)	301,840
Net Other Income/Expense	(277,070)	(339,478)	62,408	(376,520)
Net Cash Flow after Debt Service, before depreciation	(121,765.11)	(477,907.50)	356,142.39	(157,067.65)
Net Cash Flow after Debt Svc & Deprec	(348,925.11)	(703,849.80)	354,924.69	(384,227.65)

Wallowa Memorial Hospital
Income Statement Compared to PY Budget
Fiscal Year Ending 6/30/2019

	Actual FYE 06/30/16	Actual FYE 06/30/17	Annualized FYE 06/30/18	Final Budget FYE 06/30/18	Proposed Budget '19
Operating Revenue					
Patient Service Revenue					
Daily Hospital Care	2,691,304	2,944,377	3,496,205	3,039,319	3,672,651
Nursing Home	0	0	0	0	0
Home Health / Surgeon Clinic Revenue	2,377,622	2,434,872	2,432,944	2,425,528	2,517,937
Ancillary Services	22,783,908	25,993,279	27,597,653	26,144,920	28,979,435
Total Patient Service Revenue	27,852,834	31,372,528	33,526,802	31,609,767	35,170,023
Revenue Deductions & Allowance Incl. Provision for Bad Debt	7,913,927	9,942,787	11,679,649	10,274,246	13,331,760
Net Patient Service Revenue	19,938,906	21,429,741	21,847,153	21,335,522	21,838,263
Other Operating Revenue					
Other	271,777	780,282	450,174	435,566	428,895
Total Operating Revenues	20,210,683	22,210,023	22,297,327	21,771,087	22,267,158
Operating Expenses					
Salaries and Wages	8,417,485	9,018,118	9,583,324	9,638,830	10,449,290
Employee Benefits	2,295,455	2,557,443	2,747,005	2,822,655	3,011,566
Professional Fees	634,220	913,588	653,244	854,000	370,123
Supplies	2,449,695	2,385,585	2,681,179	2,711,929	2,852,732
Purchased Services, Utilities	446,246	516,570	478,313	463,107	474,151
Purchased Services, Other	2,178,842	2,283,875	2,220,741	2,086,164	2,209,944
Maintenance/Repairs	68,273	132,523	156,462	95,000	114,034
Insurance	151,060	157,441	151,696	157,599	187,905
Other	431,411	466,574	442,740	560,251	468,294
Depreciation	2,313,233	2,593,613	2,480,649	2,511,146	2,520,777
Total Operating Expenses	19,385,920	21,025,330	21,595,353	21,900,681	22,658,816
Gain (Loss) from Operations	824,762	1,184,693	701,974	(129,594)	(391,658)
Non Operating Gains (Losses)					
Property Taxes	756,451	780,080	763,045	762,000	780,000
Other Tax Revenue	53,614	61,706	65,657	70,000	68,000
Meaningful Use	258,235	0	0	0	0
Interest Earnings	53,183	78,787	154,784	64,950	192,622
Interest Expense	(652,857)	(609,460)	(571,130)	(596,000)	(469,900)
Restricted Donations	78,692	199,327	113,151	100,000	85,000
Unrestricted Donations	907	921	377	0	0
Rental Operations, Net	117,380	119,347	121,198	119,255	124,572
Gain/(Loss) Sale of Fixed Asset	(165,382)	0	74,303	0	0
Total Non Operating Gains, Net	500,223	630,708	721,385	520,205	780,294
Increase in Net Assets	1,324,985	1,815,401	1,423,359	390,611	388,636

Wallaqua Memorial Hospital
Budget Work Papers
Fiscal Year Ending 06/30/2019
Deductions from Revenue and Non Departmental Expenses

Account Title	Actual FYE 06/30/16	Actual FYE 06/30/17	YTD July-Feb FYE 06/30/18	Annualized FYE 06/30/18	Budget FYE 06/30/19
Deductions from Revenue					
Medicare Contract Reserve	4,201,278	5,444,302	3,692,647	6,085,745	6,306,816
Medicare Advantage Cont	232,005	53,891	15,158	15,723	772,426
RAC	(7)	295	6,452	6,452	0
Med Clinic Medicare Cont	134,042	9,061	0	-	0
Med Clinic Medicaid Cont	70,771	20,706	159	159	0
Med Clin Jos Medicare Cont	87,660	15,804	594	594	0
Med Clin Jos Medicaid Cont	32,390	9,838	0	-	0
Medicaid Cont. Reserve	1,660,800	2,113,340	1,824,908	2,740,958	3,265,179
Blue Cross Cont. Reserve	203,863	32,891	0	-	0
Workers Comp Reserve	76,826	164,938	69,968	105,096	111,677
Other Cont. Reserve	346,207	765,841	489,731	735,605	773,558
Tricare Cont. Reserve	88,561	183,241	204,599	307,319	323,495
Charity Reserve	150,257	314,062	184,061	305,592	326,913
Admin & Policy Adjust	70,596	54,927	112,152	168,458	175,853
Bad Debt	414,501	430,501	564,373	847,721	893,320
Bad Debt- Care Center					
Billing Error Adjustment	216,032	395,065	263,924	396,430	418,523
Bad Debt Recovery	(71,855)	(65,915)	(24,102)	(36,203)	(36,000)
Total Ded. From Revenue	7,913,927	9,942,787	7,404,624	11,679,649	13,331,760
Non-Departmental Op. Exp					
Interest	652,857	609,460	465,104	620,138	596,000
Depreciation	2,313,233	2,593,613	1,985,942	2,647,923	2,511,146
Bank Charges & CC Fees	11,444	18,743	29,452	44,239	46,500
Employee Discount	34,288	42,388	29,452	44,239	46,500
Total Operating Expenses	3,011,822	3,264,204	2,509,950	3,356,540	3,200,146

**Walla Walla Memorial Hospital
Budget Work Papers
Fiscal Year Ending 06/30/2019**

Non Operating Revenue & Tax Budget

Account Account Title	Actual FYE 06/30/16	Actual FYE 06/30/17	YTD July-Feb FYE 06/30/18	Annualized FYE 06/30/18	Budget FYE 06/30/19
Misc. Income Regular	47,208	347,978	56,175	64,032	42,000
Nutritional Services		102,498	70,233.00	105,493.00	105,500.00
Misc Income Laundry Svc	4,041	4,510	3,192	4,794	5,000
Misc Income Housekeeping	11,812	33,818	14,071	21,136	24,600
Life Flight Commissions	41,052	48,879	31,598	47,462	47,400
Grant - HPP	3,000	52,220	30,016	30,016	27,500
Retirement Forfeiture	2,695	104	3	5	-
HIM Fees		1,347	972	1,460	1,458
OEM Disaster Grant	36,951	-	-	-	-
Rental Income	-	119,347	80,688	121,198	124,572
Discounts Taken	6,297	2,338	1,358	2,039	2,037
Gain / (Loss) Sale of FA	(164,382)	-	74,303	74,303	-
Hospital Memorial	-	-	-	-	-
Pharmacy Other Rev.	26,374	186,591	115,666	173,737	173,400
Home Health	165	331	201	302	-
Unrestricted Donations		590	50	75	-
Restricted Donations	78,692	199,327	113,151	113,151	85,000
Interest Earned	6,997	3,293	2,577	3,871	4,500
Interest Earned - Funded Dep	19,924	28,676	39,598	59,478	90,674
Int. - Oper. Fund	24,652	39,391	55,970	84,070	87,515
Int. - Donation	1,386	7,045	4,537	6,815	9,192
Int. - Holmes Endowment	223	382	366	550	741
Motel Tax Revenue	53,614	61,706	65,657	65,657	68,000
Meaningful Use Funds	258,235	-	-	-	-
Property Tax Revenue	756,450	780,080	508,000	763,045	780,000
Totals	1,215,387	2,020,450	1,268,382	1,742,689	1,679,089

Wallowa Memorial Hospital
 Capital Budget
 Budget Year Ending 6/30/2019

Dept.	Description	2019	Priority	2020	2021
Administration	Joseph Clinic - Building	2,060,000	2		
Cardiopulmona	Ventilator	28,821	1		
Cardiopulmona	Stress Test System	25,000	1		
Emergency	Procedure Stretcher	6,022	2		
EVS	Carpet Cleaner/Extractor Tennant 1610	10,051	2		
Imaging	Ultrasound Machine	164,660	1		
IT	3- Cisco 48-port Network Switches	18,600	1		
IT	Windows Desktop and Server Software Upgrad	64,716	1		
IT	Telephone Systems Software Upgrade	5,287	1		
IT	Telephone Systems Voicemail Upgrade	13,756	1		
IT	Recovery Series 824 Backup Appliance	10,000	1		
IT	Equipment and Security System Upgrades	25,000	1		
Lab	Equipment Upgrades	50,000	1		
Med/Surg	Alaris Infusion Pumps	48,072	1		
MVMG - Ent	Ultrasound, handheld	6,300	2		
MVMG - Ent	Colposcopy scope	7,000	2		
MVMG - Jos	High/Low exam table	6,500	2		
Nutritional Svcs	Patient Nutrition Software	41,865	1		
Pharmacy	Chemo room upgrade	150,000	1		
Plant Services	Perimeter sidewalk	48,000	2		
Plant Services	Maintenance Equipment	30,000	1		
Plant Services	Door access control	20,000	1		
Plant Services	Patient Room Flooring	35,000	1		
Plant Services	Family Patio Rebuild	8,500	2		
Plant Services	Covered walkway	295,035	2		
Surgery	Humidifiers	200,000	1		
Surgery	Surgical Equipment	30,000	1		
Plant Services	1 Ton pickup with snowplow		3	25,000	
Imaging	Radiology Room		3		222,000
Amount Requested		<u>3,408,185</u>		<u>25,000</u>	<u>222,000</u>

- (1) Critical for Continued Service
- (2) Important for New or Improved Service
- (3) Less Critical for Budget Year/Future Need

Wallowa Memorial Hospital
 General Fund
 Form LB-31

			Budget for Year 2018-2019			
2nd Preceding Year 2015-2016	1st Preceding Year 2016-2017	Adopted Budget 2017-2018	Detailed Expenditures	Proposed Budget	Approved Budget	Adopted Budget
11,796,035	12,611,476	13,330,564	Personnel Services	14,600,836	14,600,836	14,600,836
756,541	897,799	787,500	Professional Fees	370,123	370,123	370,123
-	-	-	Infection Control	150	150	150
7,332	6,582	4,700	Oxygen and Gases	4,643	4,643	4,643
34,058	23,127	42,164	Blood	35,500	35,500	35,500
761,594	1,154,797	1,265,050	Pharmaceuticals	1,496,900	1,496,900	1,496,900
-	-	-	Films and Solutions	-	-	-
357,754	454,951	450,626	Medical Supplies	805,021	805,021	805,021
2,859	-	-	Cleaning Supplies	-	-	-
106,591	129,955	121,200	Food	137,916	137,916	137,916
3,097	1,903	300	Linen	2,292	2,292	2,292
504,632	509,269	580,245	General Supplies	172,805	172,805	172,805
29,124	36,424	32,441	Office Supplies	30,616	30,616	30,616
94,034	66,681	86,966	Inst. and Minor Equipment	165,039	165,039	165,039
-	-	-	Activities Supplies	-	-	-
-	1,898	1,300	Medical Library	1,850	1,850	1,850
11,919	7,417	7,500	Postage	7,525	7,525	7,525
250,846	223,572	217,050	Utilities - Power	219,136	219,136	219,136
58,584	143,533	128,350	Utilities - Heat	118,200	118,200	118,200
43,920	46,303	48,900	Utilities - W & S	50,445	50,445	50,445
8,260	8,297	10,500	Gasoline	10,000	10,000	10,000
30,961	88,696	50,782	Telephone	68,845	68,845	68,845
31,643	88,860	49,000	Maintenance and Repairs	69,034	69,034	69,034
52,410	43,663	46,000	Maint. and Repair - Bldg.	45,000	45,000	45,000
1,462,902	2,211,382	1,995,127	Contracted Services	2,122,255	2,122,255	2,122,255
-	-	-	Other Contracted Services	-	-	-
8,059	17,317	5,000	Computer Support	5,400	5,400	5,400
15,509	40,050	27,500	Collection Fees	24,403	24,403	24,403
4,574	48,410	51,541	Rentals and Leases	57,886	57,886	57,886
17,779	29,012	26,084	Physician Malpractice	59,992	59,992	59,992
123,656	128,429	131,515	Insurance Premiums	127,913	127,913	127,913
25,761	42,388	35,000	Employee Discount/other	70,560	70,560	70,560
25,838	50,921	22,081	Computer Network	23,802	23,802	23,802
14,690	18,551	23,000	Planning and Marketing	18,244	18,244	18,244
11,978	12,103	7,650	Automotive	13,150	13,150	13,150
48,668	68,512	57,123	Dues and Subscriptions	67,614	67,614	67,614
87,230	104,336	125,250	Travel and Seminars	120,871	120,871	120,871
78,623	91,504	105,000	Recruiting	63,305	63,305	63,305
926	12,393	8,444	Rural Health Education	11,578	11,578	11,578
27,037	40,613	119,525	Staff/Phys Development	76,188	76,188	76,188
-	-	-	Non-Allowed	-	-	-
1,000	4,293	1,200	Legal Notice/Election	1,682	1,682	1,682
1,512	2,219	3,650	Meetings Exp.	1,300	1,300	1,300
49	-	-	Provider Tax	-	-	-
2,540,149	2,820,161	2,737,695	Depreciation	2,747,937	2,747,937	2,747,937
(117,380)	(119,347)	(119,255)	Rental operations, net	(124,572)	(124,572)	(124,572)
652,857	672,792	670,680	Interest	518,203	518,203	518,203
2,679,900	769,216	2,857,577	Capital Outlay	3,408,185	3,408,185	3,408,185
1,579,395	1,695,138	1,734,682	Debt Service	1,380,167	1,380,167	1,380,167
1,226,868	1,766,304	390,611	Ending Fund Balance	388,636	388,636	388,636
365,687	445,661	316,624	Senior Living	283,130	283,130	283,130
25,825,460	27,517,558	28,594,442	Total Detailed Expenditures	29,879,705	29,879,705	29,879,705

Walla Walla Memorial Hospital
 General Fund
 Form LB-20

2nd		1st		Budget for Year 2018-2019			
Preceding Year	Preceding Year	Preceding Year	Adopted Budget	Resource Description	Proposed Budget	Approved Budget	Adopted Budget
2015-2016	2016-2017	2016-2017	2017-2018				
3,011,716	2,918,231	-	4,683,976	Beginning Fund Balance	-	-	-
53,182	78,787	-	64,950	Available Cash on Hand (Cash Basis)	-	-	-
53,614	61,706	-	70,000	Net Working Capital (Accrual Basis)	4,785,107	4,785,107	4,785,107
-	-	-	-	Prev. Levied Taxes Expected to Received	-	-	-
78,692	53,161	-	100,000	Interest Income	192,622	192,622	192,622
276,951	-	-	-	Motel Tax Revenue	68,000	68,000	68,000
				Proshare Revenue	-	-	-
				Restricted Donations	85,000	85,000	85,000
				Other Resources	-	-	-
20,957,159	23,237,529	-	22,513,517	Net Operating Revenue	23,568,976	23,568,976	23,568,976
258,235	-	-	-	Grants and Contributions	-	-	-
				Loan Proceeds	-	-	-
24,689,549	26,349,414	-	27,432,443	Total Resources Except Taxes	28,699,705	28,699,705	28,699,705
1,135,911	1,168,144	-	1,162,000	Taxes Necessary to Balance	1,180,000	1,180,000	1,180,000
25,825,460	27,517,558	-	28,594,443	Total Resources	29,879,705	29,879,705	29,879,705

**Wallowa County Health Care District
2018 Budget to Annualized Actual Analysis**

Fund	WMH Budget	WVSL Budget	2018 Annualized WMH	2018 Annualized WVSL	Surplus (Deficit)
Personnel	12,461,485	869,079	12,230,329	1,034,810	65,424
Materials	10,035,196	316,624	9,936,155	352,249	63,416
Capital	2,857,577	-	1,188,693	6,677	1,662,207
Debt	1,734,682	-	2,836,303	-	(1,101,621)