

CLATSOP CARE HEALTH DISTRICT PROPOSED BUDGET

FY 2018/19

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Revenue & Expenditure Summary

Summary of Revenues and Expenditures

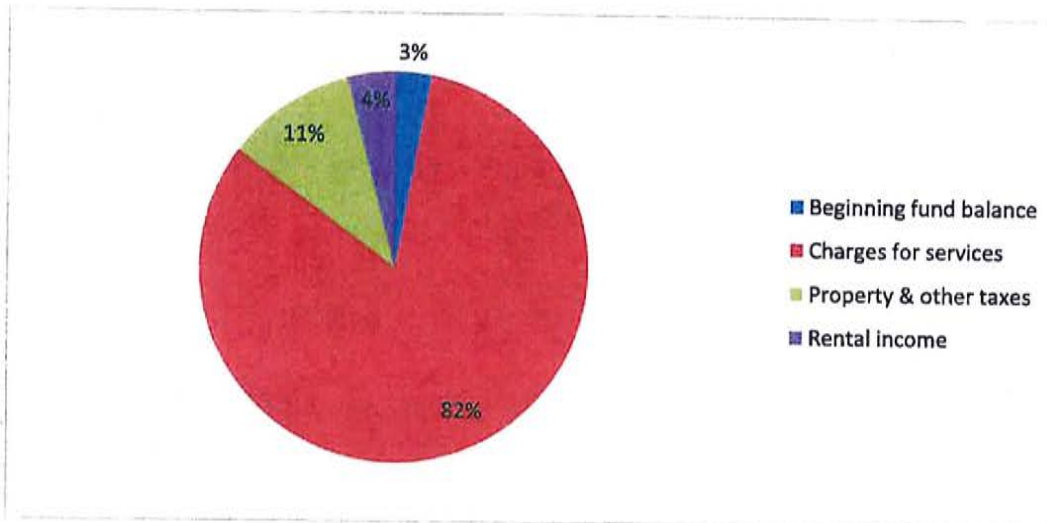
Revenues include various revenue resources, transfers, and beginning fund balances. Beginning fund balances are resources from the previous year which have been brought forward.

Expenditures include personal services, materials and services, capital outlay, debt service, transfers, and operating contingencies.

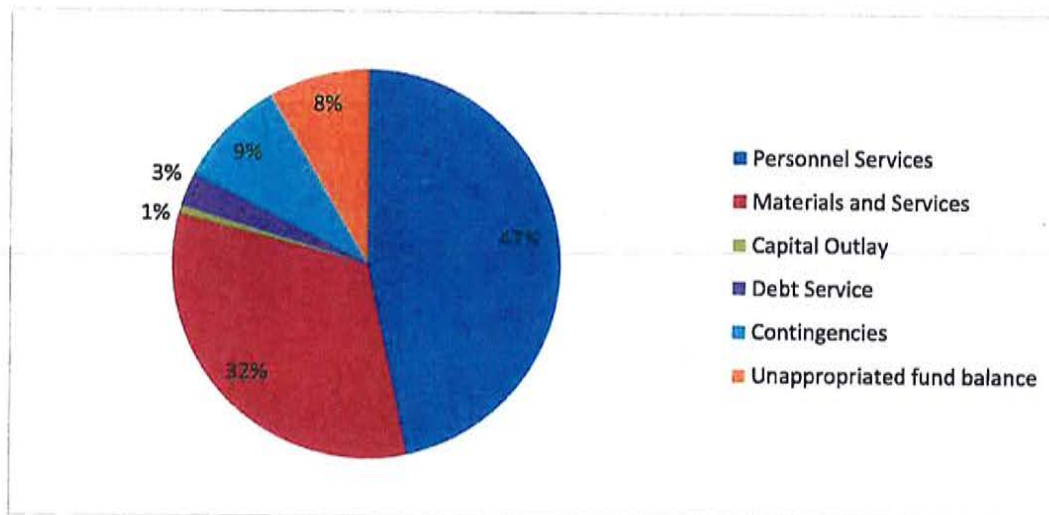
Summary of District Funds - FY 2018-19

	General Fund	CCHRC Fund	CCMC Fund	CCHS Fund	CCRV Fund	CCRV, LLC Fund	Total Funds
REVENUE							
Property & other taxes	\$ 1,375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,375,000
Charges for services	-	4,474,836	2,166,624	751,449	3,072,000	-	10,464,909
Rental income	-	-	-	-	-	521,268	521,268
Interest	4,000	400	-	200	-	100	4,700
Donations	-	-	-	-	-	-	-
Miscellaneous	-	1,050	-	-	2,100	-	3,150
Transfers	-	-	-	-	-	-	-
Revenue Subtotal	1,379,000	4,476,286	2,166,624	751,649	3,074,100	521,368	12,369,027
Beginning fund balance	0	76,751	82,958	3,155	164,570	47,632	375,067
TOTAL REVENUE	\$ 1,379,000	\$ 4,553,037	\$ 2,249,582	\$ 754,804	\$ 3,238,670	\$ 569,000	\$ 12,744,093
EXPENDITURE							
Personnel Services	\$ 371,317	\$ 2,245,035	\$ 1,182,555	\$ 605,477	\$ 1,539,097	\$ -	\$ 5,943,481
Materials and Services	77,400	1,760,452	915,057	84,249	1,231,988	75,000	4,144,146
Capital Outlay	80,400	-	-	-	-	-	80,400
Debt Service	-	-	-	-	-	360,000	360,000
Expenditure Subtotal	529,117	4,005,487	2,097,612	689,726	2,771,085	435,000	10,528,027
Transfers	-	-	-	-	-	-	-
Contingencies	274,883	451,252	-	60,533	303,015	56,900	1,146,583
Unappropriated fund balance	575,000	96,298	151,969	4,545	164,570	77,100	1,069,482
TOTAL EXPENDITURE	\$ 1,379,000	\$ 4,553,037	\$ 2,249,581	\$ 754,804	\$ 3,238,670	\$ 569,000	\$ 12,744,092

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CLATSOP CARE GENERAL FUND

2018/19 Budget Message

BUDGET SUMMARY

The revenue on the proposed 2018/19 budget is up over previous years with the addition of the 5 year Operations Tax Levy. For this next year the budget is \$575,000. I have added a line item for this revenue, but wanted to point out that there is an offset under expenses for this same amount going out. I am currently putting plans in place to get everything accomplished as outlined in the scope of the levy.

I have also added one FTE for the Volunteer Coordinator in this budget as well. With additional payroll cost, there is also corresponding incremental cost on payroll taxes as well as employee benefits.

The budget outlook overall, but in particular Memory Care is looking better than it has before. I feel with all of the budgets we are being fiscally conservative while at the same time be able to provide the quality of care the residents are needing.

Respectfully Submitted,

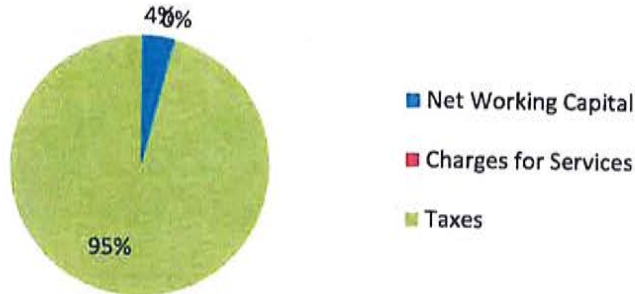
Mark Remley

Clatsop Care General Fund

Fund Description

The Clatsop Care General Fund accounts for financial resources of the District which are not accounted for in any other fund. The principal source of revenue is from taxes.

Resources Comparison



Resources: \$1,442,641

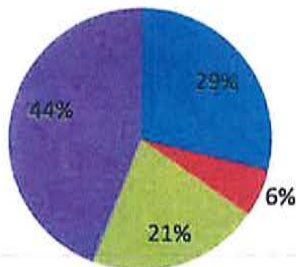
Budget Comments - Resources

Overall there is an anticipated increase in resources due to the tax levy that was passed this year..

Taxes (95%): The majority of Fund revenue is from Taxes which is comprised of property taxes, timber revenues, and other .

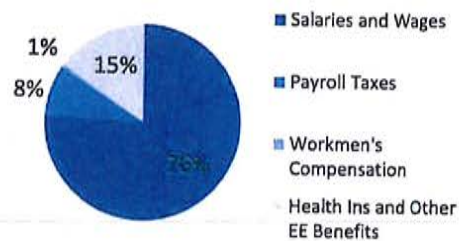
Requirements Comparison

- Personnel Services
- Materials and Services
- Contingency
- Unappropriated & Reserved



Requirements: \$1,298,600

Personnel Services



Budget Comments - Requirements

Salaries and Wages will increase slightly this year due the addition of a volunteer coordinator.

Fund Reserve Requirements

Reserve requirements in the Fund, per the Budget Policy approved by the Board of Directors, are 10% of expenditures. At the end of the fiscal year 2019, the reserves in the Fund are projected to be at 65% of budgeted appropriations. The Contingency includes \$274,883, which meets the 10% requirement. The remainder of \$575,000 is reserved for future expenditures.

Clatsop County Health District 2018-2019 Budget

CLATSOP CARE GENERAL FUND						
	Actual	Actual	Adopted	Adopted	Adopted	Proposed
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
RESOURCES						
1. Cash on hand (cash basis), or	0	0	0	0	0	0
2. Beginning Fund Balance/Working Capital (accrual basis)	1,690,804	2,047,159	376,536	71,935	63,641	63,641
3. Previously levied taxes estimated to be received	0	0	0	0	0	0
4. Interest Income	2,284	4,390	3,640	4,000	4,000	4,000
5. Transferred IN, from other funds	98,736	199,081	0	0	0	0
Other Revenue						
6. Donations - Memorial	1,475	0	0	0	0	0
7. Miscellaneous Revenue	0	0	0	0	0	0
8. Administration Overhead Revenue	124,083	367,593	581,660	371,355	0	0
9. Total Other Revenue	125,558	367,594	581,660	371,355	0	0
10. Total resources, except taxes to be levied	1,917,382	2,618,224	961,836	447,290	67,641	67,641
11. Taxes estimated to be received			675,000	625,000	1,375,000	
12. Taxes collected in Year Levied	623,363	748,758				
13. TOTAL RESOURCES	2,540,745	3,366,983	1,636,836	1,072,290	1,442,641	
ADMINISTRATION DEPARTMENT						
REQUIREMENTS						
PERSONNEL SERVICES						
14. Salaries and Wages	276,526	349,382	378,000	222,480	282,042	282,042
15. Payroll Taxes	25,414	29,913	31,290	24,473	31,025	31,025
16. Workmen's Compensation	3,138	2,602	2,510	2,000	2,000	2,000
17. Health Ins and Other EE Benefits	25,342	39,402	34,940	45,000	56,250	56,250
18. TOTAL PERSONNEL SERVICES	330,420	421,299	446,740	293,953	371,317	371,317
MATERIALS AND SERVICES						
19. Conventions and Meetings - Administration	404	424	0	0	0	0
20. Management Consultants - IT	3,725	1,757	1,000	1,000	1,000	1,000
21. Management Consultants - Administration	270	0	3,700	500	500	500
22. Advertising & Marketing (Hiring) - Administration	570	750	700	500	500	500
23. Advertising and Marketing - Administration	9,452	5,184	5,000	0	0	0
24. Office Expenses - Administration	2,198	4,601	4,000	4,000	4,000	4,000
25. Office Expenses - IT	4,850	150	200	200	200	200
26. Communications - Administration	3,025	4,691	5,100	3,000	3,000	3,000
27. Non-chargeable Equipment - Administration	853	2,407	0	500	500	500
28. Non-chargeable Supplies and Equipment - IT	1,182	631	800	500	500	500
29. Legal Expenses - Administration	2,419	7,001	5,000	5,000	5,000	5,000
30. Accounting Services - Administration	57,445	40,213	58,850	48,000	48,000	48,000
31. Travel - Administration	2,172	3,650	3,000	3,000	3,000	3,000
32. Licenses	230	125	0	0	0	0
33. Licenses - IT	14,707	3,394	7,100	500	500	500
34. Education and Training - Administration	1,894	6,202	3,000	3,000	3,000	3,000

Clatsop Care Health District 2018-2019 Budget

ADMINISTRATION DEPARTMENT REQUIREMENTS	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
MATERIALS AND SERVICES - CONT.					
35. Hosting Services	5,358	4,563	8,000	5,400	5,400
36. Hiring Expenses - Administration	18	0	0	0	0
37. Miscellaneous Administrative Expenses	3,615	436	300	300	300
38. Dues and Subscriptions - Administration	15,572	4,548	5,000	1,000	1,000
39. Contracts - Administration	0	112	0	0	0
40. Repairs and Maintenance - Administration	9,418	90	200	0	0
41. Rent Expense - Administration	19,200	19,200	19,200	0	0
42. Liability Insurance - Administration	23	42	50	0	0
43. Property Insurance - Administration	36	(416)	20	0	0
44. Employee Gifts and Awards - Administration	3,902	2,413	4,000	1,000	1,000
45. Garbage and Trash Removal	628	685	700	0	0
46. TOTAL MATERIALS AND SERVICES	163,167	112,851	134,920	77,400	77,400
CAPITAL OUTLAY					
47. Capital Outlay - Administration	0	0	0	0	80,400
48. TOTAL CAPITAL OUTLAY	0	0	0	0	80,400
49. ADMINISTRATION DEPARTMENT TOTAL	493,586	534,150	581,660	371,353	529,117
REQUIREMENTS					
OTHER EXPENSES					
50. Transferred OUT, to other funds	0	920,000	752,346	0	0
51. General Operating Contingency	0	0	163,684	106,829	274,883
52. Unappropriated Ending Fund Balance	2,047,159	1,912,832	139,146	594,108	575,000
53. TOTAL OTHER EXPENSES	2,047,159	2,832,832	1,055,176	700,937	849,883
54. TOTAL CLATSOP CARE GENERAL FUND REQUIREMENTS	2,540,746	3,366,982	1,636,836	1,072,290	1,379,000

2018/2019 Budget Message

This constitutes the first budget draft for Clatsop Care Health & Rehabilitation Center. Prior years historical data was used to make projections/assumptions for the current budget.

BUDGET ASSUMPTIONS

A. Census

Projected case mix/census for 2018-2019 are as follows:

Medicare Census	10	31%
Medicaid Census	21	66%
Private Census	1	3%
Total Average Census	32	

Prior years budgeted census was set at 35. You will see a decrease in revenue figures for Medicaid primarily caused by a decrease in the projection of Medicaid census from 25 to 21. However overall revenue projections are up. We continue to recruit staff and are working with the college to maintain a CNA class to provide a flow of staff so that we can continue to build the census. We are also exploring opportunities to tap into the Licensed Nursing graduates to provide opportunities at Clatsop Care Center.

B. Revenue

Medicare: Medicare revenue is projected at \$1,911,000 and is based on an average RUG rate of \$525 per day.

Medicaid: Medicaid revenue is projected at \$2,401,328 and is based on the standard rate effective July 1 2018 of \$312.94 per day.

Private: Private revenue is projected at \$115,388 and is based on the semi-private rate of \$317.00 per day.

C. Expenses:

Provider Tax: Provider tax has been budgeted at prior year levels.

Personnel: Costs are based on staffing required for a census of 32 and a 3% allowance for annual step increases based on the current wage scale. Benefits for all departments are budgeted at current rates with CCHRC continuing to pay 100% of employee premiums.

D. Contingency

The General Operating Contingency was calculated at 10 % of revenue for a total of \$451,252.

All departments continue to maintain the same levels of staffing except for the following:

1. Environmental services (housekeeping) includes an increase of .5 FTE to deep clean resident's rooms and provide more frequent cleaning of non-resident areas.
2. The facility bus is now operational, and residents are taken on weekly tours. This is a budgeted increase of .075 FTE to activities.
3. Health services budget includes a shower aide, 7 days a week and adds 1.4 FTE.

BUDGET FUTURE

The goal is to bring CCHRC to a level of operation where it is self-sustaining and beyond. Staffing and census are the keys to make this happen. Each depends on the other to achieve that goal. We will continue to maintain the CNA classes, collaborate with the college to explore ways to interest nursing students to consider long term care and work at CCHRC. This combined with continued emphasis on recruitment and retention will help us to achieve the budget goals at CCHRC.

Thank you for your support this past year and through this budgeting process.

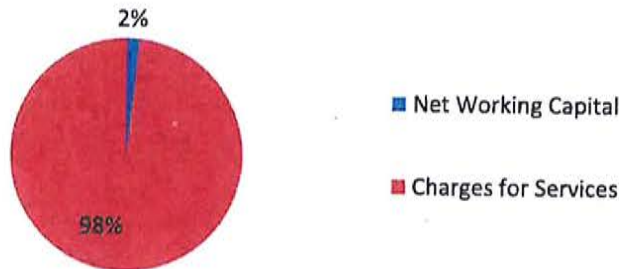
Lee Garber
Administrator
CCHRC

Clatsop Care Health and Rehabilitation Center Fund

Fund Description

The Clatsop Care Health and Rehabilitation Center Fund is used to account for operations of the skilled nursing facility. The skilled nursing facility provide services and care for patients whose needs require high end skilled medical care and can administer both short-term and long-term services. The principal source of revenue is primarily resident service revenues.

Resources Comparison



Resources: \$4,553,437

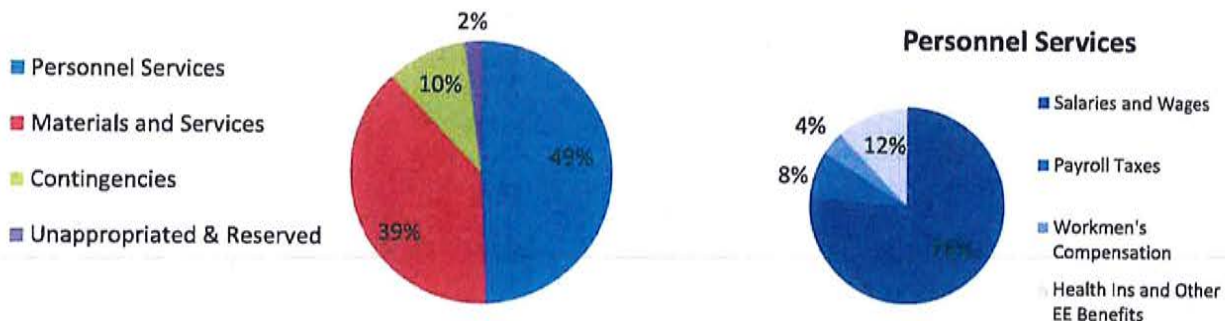
Budget Comments - Resources

Overall there is an expected increase of Net Working Capital and Revenue for the fiscal year 2019 compared to estimated 2018.

Charges for Services (98%): The majority of Fund revenue is from Resident Charges for Services which is comprised of Medicaid, Medicare, Private, and Ancillary revenues. This revenue is estimated to increase significantly compared to the prior year due to the reduction in census.

Net Working Capital (2%): Net working capital

Requirements Comparison



Requirements: \$4,553,037

Budget Comments - Requirements

Salaries and Wages will increase slightly due to the census increasing. Health insurance costs will hold steady.

Fund Reserve Requirements

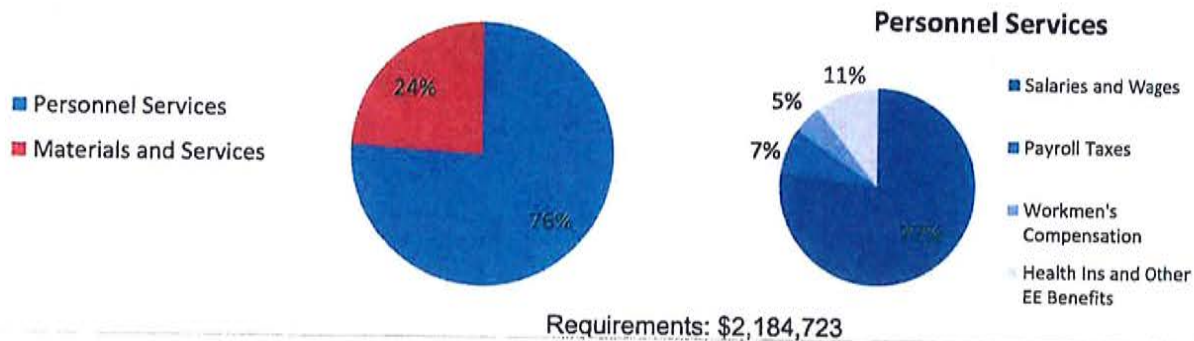
Reserve requirements in the Fund, per the Budget Policy approved by the Board of Directors, are 10% of expenditures. At the end of the fiscal year 2019, the reserves in the Fund are projected to be at 39% of budgeted appropriations. The Contingency includes \$451,252, which meets the 10% requirement. The remainder is reserved for future expenditures.

Clatsop Care Health and Rehabilitation Center Fund

Department Description - Health Services

Health Services provides services and care for patients whose needs require high end skilled medical care. The department provides this quality of care through well trained RN's, LPN's, and Certified Nursing Assistants as mandated by state and federal regulations.

Requirements Comparison - Health Services



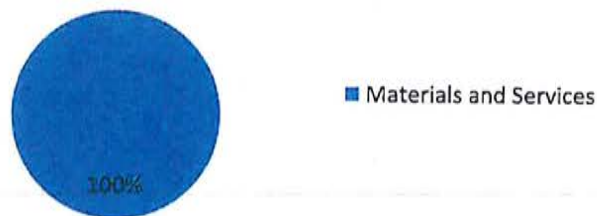
Budget Comments - Requirements

Health Services is expecting an increase in Personnel Services due to the increase in census this year.

Department Description - Therapy

The Therapy Department provides treatment and training programs designed to restore and maintain residents' ability to function independently. These abilities include activities of daily living, self-care retraining, cognitive processing and home skills. Treatments include the use of assistive and adaptive devices, orthotic and prosthetic devices, and therapeutic activities and exercises.

Requirements Comparison - Therapy



Requirements: \$387,810

Budget Comments - Requirements

Therapy is not expecting a change in Materials and Services .

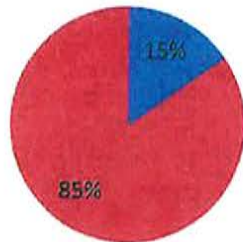
Clatsop Care Health and Rehabilitation Center Fund

Department Description - Facility Administration

The Administrative Office implements policies of the facility to ensure that the appropriate level of care, daily operational decisions, and management of resources are utilized in accordance with District policy, as well as state and federal regulatory mandates governing the operation of the facility. Administration oversees, monitors, and evaluates the quality of care delivered to residents, with a distinct emphasis on maintaining the highest practicable physical, mental, and psychosocial well-being of each

Requirements Comparison - Facility Administration

- Personnel Services
- Materials and Services



Requirements: \$872,035

Personnel Services



Budget Comments - Requirements

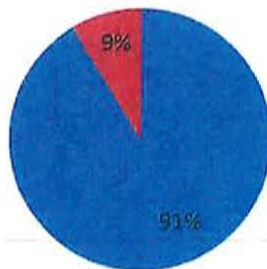
Facility Administration is expecting a slight increase in Materials and Services due to an increase in contract services this year. There were no other significant changes made in this department.

Department Description - Maintenance

The Maintenance Department maintains the facility in a way that it stays clean, has a pleasing appearance, is fully functional, operates efficiently, and is a safe and healthy environment for our residents and our employees.

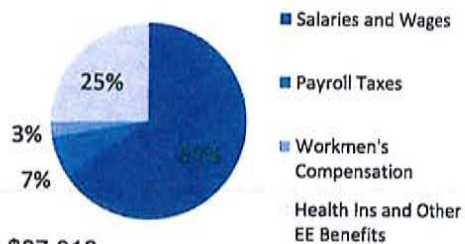
Requirements Comparison - Maintenance

- Personnel Services
- Materials and Services



Requirements: \$87,018

Personnel Services



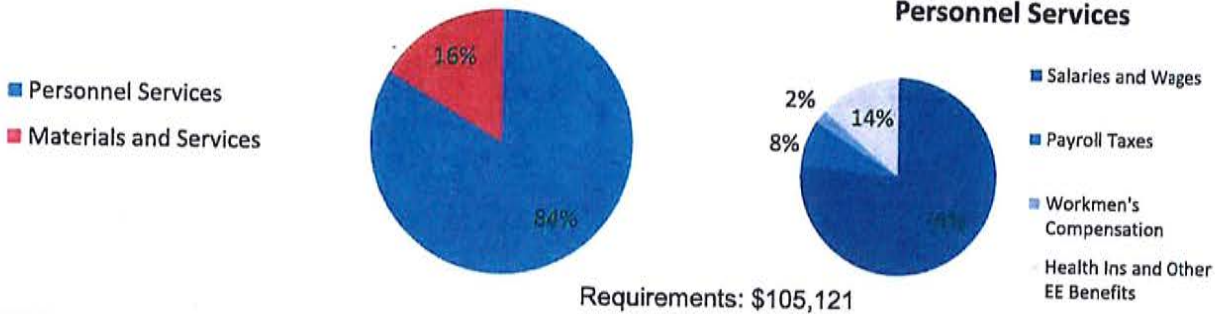
Budget Comments - Requirements

Clatsop Care Health and Rehabilitation Center Fund

Department Description - Laundry/Housekeeping

The Housekeeping and Laundry is responsible for maintaining a hygienically safe and sanitary environment for the residents and staff of the facility. Laundry launders residents' clothing, facility draperies, and miscellaneous resident care items.

Requirements Comparison - Laundry/Housekeeping

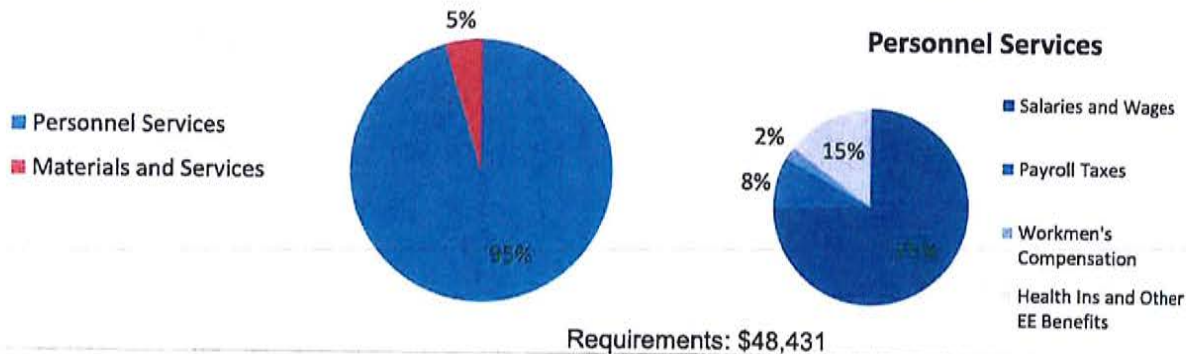


Budget Comments - Requirements

Department Description - Activities

The Activities department provides an ongoing program of activities designed to meet the interests and the physical, mental and psychosocial well-being of each resident. These programs for residents include large and small groups and 1:1 activities incorporating all ages, interests and abilities.

Requirements Comparison - Activities



Budget Comments - Requirements

Activities had no significant changes made in this department this year.

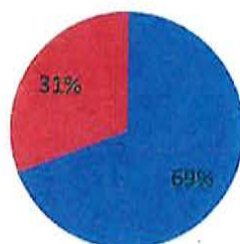
Clatsop Care Health and Rehabilitation Center Fund

Department Description - Dietary

The Dietary department provides food service that meets the daily nutritional needs of residents and ensures that special dietary needs are recognized. Food is served in a manner that is nutritious, appetizing, visually pleasing and of sufficient variety to ensure resident satisfaction and maintain acceptable parameters of nutritional status. Consideration is given to food habits, preferences, activities, and holidays.

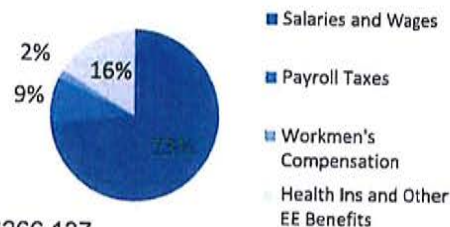
Requirements Comparison - Dietary

- Personnel Services
- Materials and Services



Requirements: \$266,137

Personnel Services



Budget Comments - Requirements

Department Description - Social Services

The Social Services Department is to assist residents, families with the admissions process, assist residents in making adjustments to living in a skilled nursing environment. Social Services offers information, support, counsel, and a complete explanation of

Requirements Comparison - Social Services

- Personnel Services



Requirements: \$54,212

Personnel Services



Budget Comments - Requirements

Clatsop Care Health District 2018-2019 Budget

CLATSOP CARE HEALTH & REHABILITATION CENTER					
	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Approved 2017-2018	Proposed 2018-2019
RESOURCES					
1. Cash on hand (cash basis), or					
2. Beginning Fund Balance/Working Capital (accrual basis)	0	0	1,938,346	1,035,286	76,751
3. Previously levied taxes estimated to be received	0	0	0	0	0
4. Interest Income	1,143	382	400	400	400
5. Transferred IN, from other funds	0	900,000	0	0	0
Resident Revenue					
6. Medicare A	2,537,409	2,036,863	1,953,045	1,440,000	1,911,000
7. Medicare A Ancillary	3,475	8,477	0	0	0
8. Medicare B Ancillary	138,164	129,060	60,000	46,620	46,620
9. Medicaid	2,183,067	1,760,756	1,000,100	2,673,190	2,401,328
10. Medicaid Ancillary	(3,290)	(5,970)	0	0	0
11. Private Pay	906,533	874,116	408,800	100,800	115,388
12. Private Pay Ancillary	33,932	28,307	8,160	0	0
13. Miscellaneous Service Revenue	4,402	3,491	2,000	0	500
14. Miscellaneous Ancillary Revenue	269	0	0	0	0
15. Total Resident Revenue	5,803,961	4,835,099	3,432,105	4,260,610	4,474,836
Other Revenue					
16. Donations	0	100	200	100	0
17. Donations - Activities	695	1,430	500	100	0
18. Staff and Guest Food Revenue	1,357	1,198	650	850	0
19. Nurse Aid Training Revenue	18	7,519	22,800	0	0
20. Miscellaneous Revenue	42,172	11,166	0	500	1,050
21. Total Other Revenue	44,241	21,413	24,150	1,550	1,050
22. Total resources, except taxes to be levied	5,849,345	5,756,894	5,395,001	5,297,846	4,553,037
23. Taxes estimated to be received			0	0	0
24. Taxes collected in Year Levied	0	0			
25. TOTAL RESOURCES	5,849,345	5,756,894	5,395,001	5,297,846	4,553,037

Clatsop Care Health District 2018-2019 Budget

HEALTH SERVICES DEPARTMENT REQUIREMENTS		Actual	Actual	Adopted	Approved	Proposed
PERSONNEL SERVICES		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
26. Salaries and Wages		1,844,102	1,651,030	1,073,160	1,141,950	1,281,365
27. Payroll Taxes		160,854	142,477	96,900	123,970	123,970
28. Workmen's Compensation		65,891	68,613	42,710	80,340	80,340
29. Health Ins and Other EE Benefits		264,918	241,471	136,730	175,700	175,700
30. TOTAL PERSONNEL SERVICES		2,335,765	2,103,592	1,349,500	1,521,960	1,661,375
MATERIALS AND SERVICES						
31. 0		0	0	0	0	12,000
32. Prescriptions - Medicare A		197,690	141,816	164,250	108,000	108,000
33. Prescriptions - Medicaid		1,892	2,724	1,000	0	0
34. Miscellaneous Prescriptions		3,853	3,028	1,000	5,670	0
35. Non-chargeable Equipment - Health Services		7,955	6,644	5,600	0	0
36. Non-chargeable Supplies - Health Services		47,721	34,074	22,000	1,260	1,260
37. Medical Supplies		107,286	80,136	60,000	65,780	65,780
38. Oxygen Equipment Rental		8,762	4,390	3,000	3,780	3,780
39. Lab and X-Ray Services		27,457	22,673	17,000	6,300	6,300
40. Miscellaneous Supplies		189	31	0	0	0
41. Medical Purchased Services - Health Services		10,200	10,450	10,800	12,000	0
42. Patient Transportation		2,022	468	500	0	0
43. Barber and Beauty		2,780	1,609	1,200	4,200	4,200
44. Prescription Consultant		5,760	6,418	3,200	3,600	3,600
45. Miscellaneous Services		389	550	0	0	0
46. Conventions and Meetings - Health Services		85	323	500	0	0
47. Advertising & Marketing (Hiring) - Health Services		45	2,287	2,200	0	0
48. Office Expenses - Health Services		667	3,336	2,500	2,520	2,520
49. Travel - Health Services		1,322	722	500	0	0
50. Licenses - Health Services		1,855	1,249	1,000	0	0
51. Hosting Services		4,122	20,668	9,200	11,000	11,000
52. Hiring Expenses - Health Services		0	502	200	2,520	2,520
53. Education and Training - Health Services		5,525	7,497	5,000	0	0
54. Dues and Subscriptions - Health Services		2,832	1,817	1,500	0	0
55. Repairs and Maintenance - Health Services		4,951	3,655	5,000	1,500	1,500
56. Lease Expense - Health Services		2,907	5,317	2,500	2,520	2,520
57. Employee Gifts and Awards - Health Services		0	1,168	1,500	0	0
58. Bad Debt		(48,733)	89,563	0	0	0
59. Provider Tax		324,157	304,492	183,960	298,368	298,368
60. TOTAL MATERIALS AND SERVICES		723,691	757,605	505,110	529,018	523,348
CAPITAL OUTLAY						
61. Capital Outlay		0	0	0	0	0
62. TOTAL CAPITAL OUTLAY		0	0	0	0	0
63. HEALTH SERVICES DEPARTMENT TOTAL		3,059,456	2,861,197	1,854,610	2,050,978	2,184,723

Clatsop Care Health Rehabilitation Center

Clatsop Care Health District 2018-2019 Budget

THERAPY DEPARTMENT		Actual	Actual	Adopted	Approved	Proposed
REQUIREMENTS		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
MATERIALS AND SERVICES						
64. Non-chargeable Equipment - Therapy		215	91	150	0	
65. Non-chargeable Supplies - Therapy		13,758	4,407	3,000	1,260	1,260
66. Physical Therapy Contract - Medicare A		405,899	278,319	179,000	115,200	115,200
67. Occupational Therapy Contract - Medicare A		342,830	267,707	150,980	115,200	115,200
68. Speech Therapy Contract - Medicare A		78,857	52,306	34,726	115,200	115,200
69. Physical Therapy Contract - Medicare B		6,863	55,388	35,000	12,600	12,600
70. Occupational Therapy Contract - Medicare B		19,078	29,271	16,000	15,750	15,750
71. Speech Therapy Contract - Medicare B		4,048	12,400	9,000	12,600	12,600
72. Physical Therapy Contract - Medicaid		1,024	32	1,500	0	0
73. Occupational Therapy Contract - Medicaid		1,155	(27)	1,500	0	0
74. Speech Therapy Contract - Medicaid		0	392	1,500	0	0
75. Physical Therapy Contract - Private		0	572	0	0	0
76. Lease Expense - Therapy		0	8,655	7,000	0	0
77. TOTAL MATERIALS AND SERVICES		873,726	709,512	439,356	387,810	387,810
78. Capital Outlay		0	0	0	0	0
79. TOTAL CAPITAL OUTLAY		0	0	0	0	0
80. THERAPY DEPARTMENT TOTAL		873,726	709,512	439,356	387,810	387,810
FACILITY ADMINISTRATION DEPARTMENT						
REQUIREMENTS						
PERSONNEL SERVICES						
81. Salaries and Wages		139,259	109,170	113,420	100,800	100,800
82. Payroll Taxes		12,346	8,067	8,140	11,160	11,160
83. Workmen's Compensation		3,159	1,706	1,980	180	180
84. Health Ins and Other EE Benefits		22,498	15,881	17,050	20,130	20,130
85. TOTAL PERSONNEL SERVICES		177,262	134,824	140,590	132,270	132,270
MATERIALS AND SERVICES						
86. Conventions and Meetings - Facility Administration		101	794	500	3,150	
87. Management Consultants - IT		138	58	50	0	3,150
88. Management Consultants - Facility Administration		350	0	50,000	0	
89. Advertising & Marketing (Hiring) - Facility Admin		4,531	211	250	6,000	6,000
90. Advertising and Marketing - Facility Admin		5,375	8,705	5,000	9,000	9,000
91. Office Expenses - Facility Administration		21,983	12,856	11,000	4,410	4,410
92. Communications - Facility Administration		27,711	23,644	22,260	19,200	19,200
93. Non-chargeable Equipment - Facility Administration		2,700	4,145	11,675	0	
94. Non-chargeable Supplies and Equipment - IT		666	4,955	24,900	0	
95. Management Fee - Facility Administration		0	71,573	247,655	158,130	271,655
96. Legal Expenses - Facility Administration		3,884	2,373	2,000	1,260	1,260
97. Accounting Services - Facility Administration		16,077	38,275	40,000	15,120	15,120
98. Travel - Facility Administration		821	1,266	600	12,600	12,600
99. Licenses - IT		562	2,235	4,140	0	0

**Clatsop Care Health District
2018-2019 Budget**

FACILITY ADMINISTRATION DEPARTMENT		Actual	Actual	Adopted	Approved	Proposed
REQUIREMENTS		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
MATERIALS AND SERVICES - CONT.						
100. Licenses - Facility Administration		920	570	500	630	630
101. Hiring Expenses - Facility Administration		251	263	300	0	
102. Education and Training - Facility Administration		4,234	1,283	1,200	0	
103. Dues and Subscriptions - Facility Administration		3,116	5,457	3,000	10,080	10,080
104. Contracts - Facilities Administration		0	2,341	800	210,610	210,610
105. Repairs and Maintenance - Facility Administration		24,099	23,217	15,000	20,000	20,000
106. Lease Expense - Facility Administration		1,691	3,655	5,220	5,040	5,040
107. Liability Insurance - Facility Administration		49,917	23,326	26,000	24,260	24,260
108. Property Insurance - Facility Administration		44,945	23,435	26,000	22,680	22,680
109. Employee Gifts and Awards - Facility Admin		4,618	9,233	8,000	0	
110. Shipping Expense - Administration		0	0	0	510	510
111. Miscellaneous Administrative Expenses		11,619	11,110	2,000	2,520	2,520
112. Electricity		44,942	42,623	42,000	37,800	37,800
113. Water		28,284	27,051	26,000	21,000	21,000
114. Gas		26,823	22,797	22,000	23,940	23,940
115. Cable TV Service		9,615	10,261	9,745	12,000	7,800
116. Garbage and Trash Removal		16,311	11,198	10,000	10,500	10,500
117. TOTAL MATERIALS AND SERVICES		356,283	388,910	617,795	630,440	739,765
CAPITAL OUTLAY						
118. Capital Outlay - IT		8,571	0	0	0	0
119. Capital Outlay - Facility Administration		44,758	10,730	20,010	0	0
120. TOTAL CAPITAL OUTLAY		53,329	10,730	20,010	0	0
121. FACILITY ADMINISTRATION DEPARTMENT TOTAL		586,874	534,463	778,395	762,710	872,035
MAINTENANCE DEPARTMENT						
REQUIREMENTS						
PERSONNEL SERVICES						
122. Salaries and Wages		126,617	104,358	94,050	50,270	51,768
123. Payroll Taxes		11,052	8,997	8,430	5,540	5,540
124. Workmen's Compensation		2,353	1,791	1,820	2,010	2,010
125. Health Ins and Other EE Benefits		20,629	18,984	13,520	20,000	20,000
126. TOTAL PERSONNEL SERVICES		160,651	134,130	117,820	77,820	79,318
MATERIALS AND SERVICES						
127. Travel - Maintenance		118	103	150	0	0
128. Office Expenses - Maintenance		0	154	400	0	0
129. Hiring Expenses - Maintenance		0	79	50	0	0
130. Non-chargeable Supplies - Maintenance		9,287	6,919	3,000	0	0
131. Contracts - Maintenance		18,424	9,646	9,000	0	0
132. Repairs and Maintenance - Equipment and Vehicles		28,671	1,480	6,000	7,200	7,200
133. Miscellaneous Operating Expenses - Maintenance		1,690	1,055	800	500	500
134. TOTAL MATERIALS AND SERVICES		58,189	19,437	19,400	7,700	7,700

Clatsop Care Health District 2018-2019 Budget

MAINTENANCE DEPARTMENT REQUIREMENTS		Actual	Actual	Adopted	Approved	Proposed
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
CAPITAL OUTLAY						
135. Capital Outlay		7,390	0	0	0	0
136. TOTAL CAPITAL OUTLAY		7,390	0	0	0	0
137. MAINTENANCE DEPARTMENT TOTAL		226,230	153,566	137,220	85,520	87,018
LAUNDRY/HOUSEKEEPING DEPARTMENT REQUIREMENTS		Actual	Actual	Adopted	Approved	Proposed
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
PERSONNEL SERVICES						
138. Salaries and Wages - Laundry		82,350	75,888	57,830	23,790	67,161
139. Salaries and Wages - Housekeeping		82,350	75,850	57,830	36,890	0
140. Payroll Taxes - Laundry		7,208	6,571	5,230	2,610	6,890
141. Payroll Taxes - Housekeeping		7,209	6,622	5,230	4,080	0
142. Workmen's Compensation - Laundry		1,445	3,125	1,650	1,000	2,000
143. Workmen's Compensation - Housekeeping		1,530	1,635	590	1,000	0
144. Health Ins and Other EE Benefits - Laundry		19,856	16,981	10,950	6,000	12,000
145. Health Ins and Other EE Benefits - Housekeeping		19,793	16,951	10,950	6,000	0
146. TOTAL PERSONNEL SERVICES		221,740	203,623	150,260	81,370	87,851
MATERIALS AND SERVICES						
147. Non-chargeable Equipment - Housekeeping		631	0	0	1,140	2,280
148. Non-chargeable Equipment - Laundry		1,973	34	0	1,140	
149. Non-chargeable Supplies - Housekeeping		30,485	25,513	18,000	9,450	11,340
150. Non-chargeable Supplies - Laundry		7,640	4,566	4,000	1,890	
151. Laundry and Linen		5,110	3,973	4,000	3,150	3,150
152. Office Expenses - Laundry		0	100	100	0	
153. Hiring Expenses - Housekeeping		0	53	100	0	
154. Repairs and Maintenance - Laundry		3,428	612	500	500	500
155. Employee Gifts and Awards - Laundry		0	0	200	0	0
156. Employee Gifts and Awards - Housekeeping		0	0	200	0	0
157. TOTAL MATERIALS AND SERVICES		49,268	34,851	27,100	17,270	17,270
CAPITAL OUTLAY						
158. Capital Outlay - Housekeeping		0	0	0	0	0
159. Capital Outlay - Laundry		0	0	0	0	0
160. TOTAL CAPITAL OUTLAY		0	0	0	0	0
161. LAUNDRY/HOUSEKEEPING DEPARTMENT TOTAL		271,008	238,474	177,360	98,640	105,121
ACTIVITIES DEPARTMENT REQUIREMENTS		Actual	Actual	Adopted	Approved	Proposed
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
PERSONNEL SERVICES						
162. Salaries and Wages		75,726	72,967	56,300	34,130	34,491
163. Payroll Taxes		6,630	6,266	5,030	3,830	3,830
164. Workmen's Compensation		1,417	1,376	1,130	1,000	1,000
165. Health Ins and Other EE Benefits		13,801	12,712	9,610	6,840	6,840
166. TOTAL PERSONNEL SERVICES		97,574	93,321	72,070	45,800	46,161

Clatsop Care Health District 2018-2019 Budget

ACTIVITIES DEPARTMENT	Actual	Actual	Actual	Adopted	Approved	Proposed
REQUIREMENTS	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
MATERIALS AND SERVICES						
167. Non-chargeable Equipment - Activities	0	267	0	0	0	0
168. Non-chargeable Supplies - Activities	5,166	3,395	2,400	2,270	2,270	2,270
169. Contracts - Activities	0	0	10,400	0	0	0
170. Office Expenses - Activities	0	45	0	0	0	0
171. Travel - Activities	104	484	300	0	0	0
172. Hiring Expenses - Activities	0	16	0	0	0	0
173. Education and Training - Activities	40	779	300	0	0	0
174. Dues and Subscriptions - Activities	908	156	900	0	0	0
175. Employee Gifts and Awards - Activities	0	0	100	0	0	0
176. Repairs and Maintenance - Activities	0	37	0	0	0	0
177. TOTAL MATERIALS AND SERVICES	6,218	5,178	14,400	2,270	2,270	2,270
CAPITAL OUTLAY						
178. Capital Outlay	0	0	0	0	0	0
179. TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
180. ACTIVITIES DEPARTMENT TOTAL	103,792	98,499	86,470	48,070	48,431	48,431
DIETARY DEPARTMENT						
REQUIREMENTS						
PERSONNEL SERVICES						
181. Salaries and Wages	192,535	169,014	140,740	113,980	134,788	134,788
182. Payroll Taxes	17,030	14,752	12,245	16,060	16,060	16,060
183. Workmen's Compensation	4,365	(935)	3,380	3,000	3,000	3,000
184. Health Ins and Other EE Benefits	52,231	37,838	47,600	30,000	30,000	30,000
185. TOTAL PERSONNEL SERVICES	266,161	220,669	203,965	163,040	183,848	183,848
MATERIALS AND SERVICES						
186. Purchased Services - Dietary	16,105	113,597	113,090	4,790	4,790	4,790
187. Food - Dietary	187,568	158,185	121,705	66,150	66,939	66,939
188. Non-chargeable Equipment - Dietary	4,221	3,833	1,600	0	0	0
189. Non-chargeable Supplies - Dietary	18,717	19,035	13,295	7,560	7,560	7,560
190. Advertising & Marketing (Hiring) - Dietary	0	351	0	0	0	0
191. Office Expenses - Dietary	0	7,720	3,950	0	0	0
192. Communications - Dietary	0	118	0	0	0	0
193. Travel - Dietary	0	1,130	750	0	0	0
194. Licenses - Dietary	10	139	55	0	0	0
195. Hiring Expenses - Dietary	0	128	0	0	0	0
196. Education and Training - Dietary	35	603	650	0	0	0
197. Miscellaneous Administrative Expenses	0	2,304	5,510	0	0	0
198. Repairs and Maintenance - Dietary	8,075	13,755	9,000	3,000	3,000	3,000
199. Employee Gifts and Awards - Dietary	0	244	0	0	0	0
200. Lease Expense - Dietary	0	3,054	0	0	0	0
201. TOTAL MATERIALS AND SERVICES	234,731	324,195	269,605	81,500	82,289	82,289
202. DIETARY DEPARTMENT TOTAL	500,892	544,864	473,570	244,540	266,137	266,137

**Clatsop Care Health District
2018-2019 Budget**

SOCIAL SERVICES DEPARTMENT		Actual	Actual	Adopted	Approved	Proposed
REQUIREMENTS		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
PERSONNEL SERVICES						
203. Salaries and Wages		70,477	63,235	64,430	39,150	40,392
204. Payroll Taxes		6,218	5,490	5,830	4,320	4,320
205. Workmen's Compensation		874	906	1,310	1,500	1,500
206. Health Ins and Other EE Benefits		14,128	8,447	8,250	8,000	8,000
207. TOTAL PERSONNEL SERVICES		91,697	78,078	79,820	52,970	54,212
MATERIALS AND SERVICES						
208. Travel - Social Services		582	191	200	0	0
209. Hiring Expenses - Social Services		0	7	100	0	0
210. Education and Training - Social Services		495	60	100	0	0
211. TOTAL MATERIALS AND SERVICES		1,077	258	400	0	0
212. SOCIAL SERVICES DEPARTMENT TOTAL		92,774	78,336	80,220	52,970	54,212
REQUIREMENTS		Actual	Actual	Adopted	Approved	Proposed
OTHER EXPENSES		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
213. Sale of Assets		0	0	0	0	0
214. Transferred OUT, to other funds		80,215	199,081	0	0	0
215. General Operating Contingency		0	0	539,500	529,790	451,252
216. Unappropriated Ending Fund Balance		0	266,084	792,300	1,036,818	96,298
217. TOTAL OTHER EXPENSES		80,215	465,165	1,331,800	1,566,608	547,550
218. TOTAL CLATSOP CARE CENTER REQUIREMENTS		5,794,966	5,684,076	5,359,001	5,297,846	4,553,037

Clatsop Care Memory Community

2018/2019 Budget Message

BUDGET FUTURE

This budget includes an increase of 5% to private and 5% to Medicaid room and board rates. This budget does not include any major capital outlay. The past year has seen great progress in census growth and expense reduction. The 2018-19 fiscal year presents a budget that hits a breakeven net profit/loss. The burden of a high lease payment and high employee costs combined with the small facility type of just 32 beds all contribute to the difficulty in producing a net profit consistently. We expect to see a transition to a higher Private Pay to Medicaid unit mix over the next fiscal year and this is the primary controllable factor in growing the bottom line to contribute to the General Fund of Clatsop Health District.

BUDGET ASSUMPTIONS

Revenue: We can expect a 5% increase to Medicaid rates effective July 1, 2018. In an effort to maintain the current margins between Medicaid and Private Pay we will be increasing Private Pay rates by the same 5%. The net impact being an additional \$8k per month in revenue. Revenue is based on a stabilized occupancy of 31 of 32 units occupied or 96.8% average.

Administration: There are no significant changes to this department for 2018-19. We have added \$3000 to conventions and meetings to provide ongoing training and development of our Leadership team. This accounts for attendance at the Fall OHCA conference and a Spring Leadership retreat.

Health Services: This budget includes 40 hours per week for a Registered Nurse and 40 hours for a Resident Care Coordinator. This is an increase from prior year's budget of 24 hours of RCC per week. This is due to the increase of census to capacity and the higher acuity we are experiencing. Average wage and PTO expenses were also adjusted from prior year to reflect actual expense over the trailing 8 months.

Dietary Services: Food costs have been increased from \$5.50 PRD to \$5.75 PRD. We have also allocated dollars into Administration (employee retention) to account for the employee meal program that currently is combined with raw food costs. There are no other changes to the department.

Maintenance and Environmental Services: This budget includes a Part Time Maintenance Assistant and Part Time Housekeeper. These two positions are 24 hours a week each and receive additional hours in other departments or as a shared employee with CRV to maintain full time status. Landscaping has also been proposed to be contracted out and is currently undergoing the bidding process.

Activities Services: This budget includes 1.4 FTE for this department. This an additional 16 hours to provide 7 day a week activity programming for our residents. All other areas remain unchanged from prior year.

SUMMARY

Overall, we are proposing a budget that has reasonable expectations of revenue while also controlling expenses to hit a breakeven point consistently and with a gradual change in PP to MCD mix we can improve to see a positive cash flow from this facility. This budget year we have a stabilized community with a known operating plan and have transitioned past the lease up phase where staffing patterns, resident needs and overall expenses were not as easily projected.

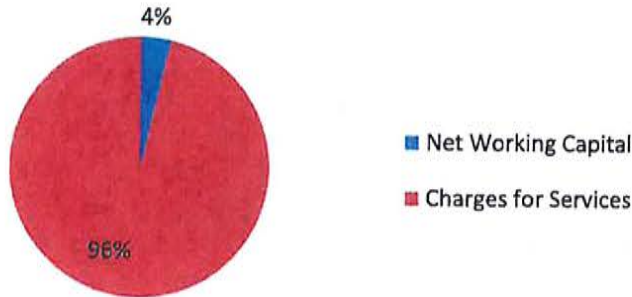
Thank you for your support of the Health District and consideration of this budget message.

Clatsop Care Memory Community Fund

Fund Description

The Clatsop Care Memory Community Fund is used to account for operations of the memory care facility. The principal source of revenue is primarily resident service revenues.

Resources Comparison



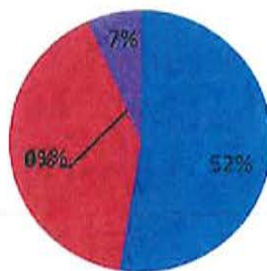
Resources: \$2,249,582

Budget Comments - Resources

Charges for Services (96%): The majority of Fund revenue is from Resident Charges for Services which is comprised of Medicaid, Private, and Ancillary revenues. This revenue is estimated to increase significantly compared to the prior year as the census is still increasing.

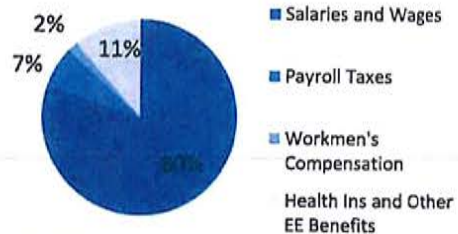
Requirements Comparison

- Personnel Services
- Materials and Services
- Debt Service
- Unappropriated & Reserved



Requirements: \$2,249,581

Personnel Services



Budget Comments - Requirements

Salaries and Wages will increase slightly due to the census increasing. Health insurance costs will hold steady.

Fund Reserve Requirements

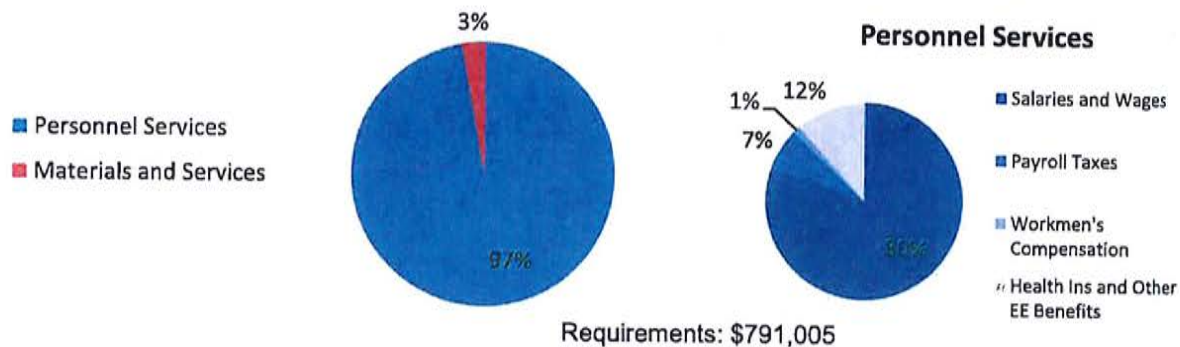
Reserve requirements in the Fund, per the Budget Policy approved by the Board of Directors, are 10% of expenditures. At the end of the fiscal year 2019, the reserves in the Fund are projected to be at 0% of budgeted appropriations. In order to operate efficiently within given resources, the Fund will continue to measure costs and identify areas that can be improved upon to ensure efficient and effective operations to become self-sufficient in the near future.

Clatsop Care Memory Community Fund

Department Description - Health Services

Health Services provides specialized care to those residents with dementia who are experiencing memory loss, impairment of functional abilities and other cognitive skills. The goal is to maintain each resident at the highest practicable level of functioning for the longest period of time possible. The professional nursing staff develops and implements plans of care for each resident. Staff duties include administering medications, treatments, monitoring and documentation relating to the care of residents, as mandated by state and federal regulations.

Requirements Comparison - Health Services

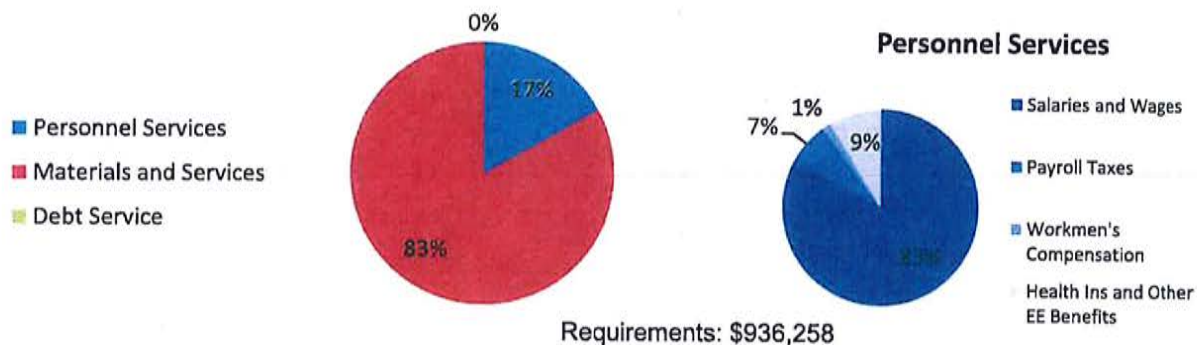


Budget Comments - Requirements

Department Description - Facility Administration

The Administrative Office implements policies of the facility to ensure that the appropriate level of care, daily operational decisions, and management of resources are utilized in accordance with District policy, as well as state and federal regulatory mandates governing the operation of the facility. Administration oversees, monitors, and evaluates the quality of care delivered to residents, with a distinct emphasis on maintaining the highest practicable physical, mental, and psychosocial well-being of each resident.

Requirements Comparison - Facility Administration



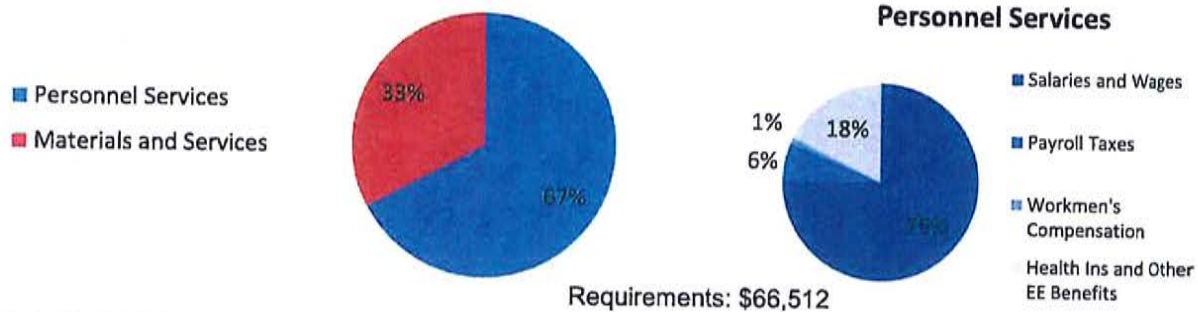
Budget Comments - Requirements

Clatsop Care Memory Community Fund

Department Description - Maintenance

The Maintenance Department maintains the facility in a way that it stays clean, has a pleasing appearance, is fully functional, operates efficiently, and is a safe and healthy environment for our residents and our employees.

Requirements Comparison - Maintenance



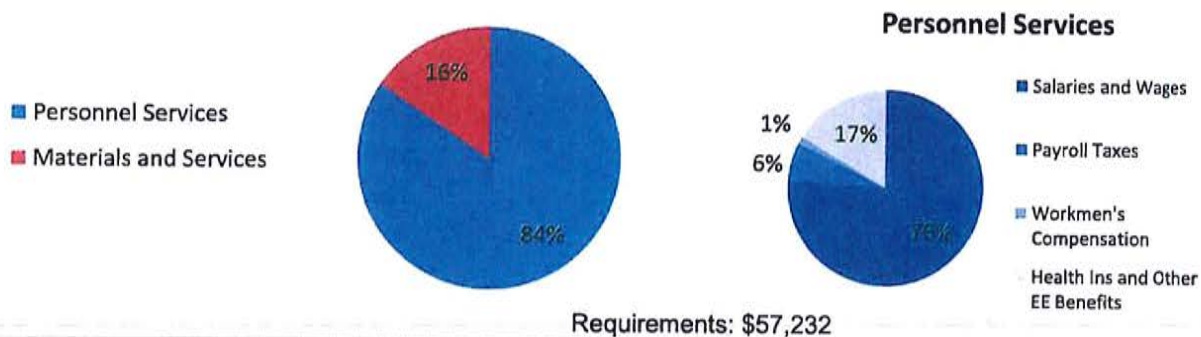
Budget Comments - Requirements

Maintenance will have a slight increase to Materials and Services this year compared to the prior year. This is due to the increasing census. There were no significant changes made in this department.

Department Description - Activities

The Activities department provides all cultural and recreational activities maintained for the benefit of the facility residents and visitors.

Requirements Comparison - Activities



Budget Comments - Requirements

Activities will have a slight overall increase to costs this year compared to the prior year. There were no significant changes made in this department.

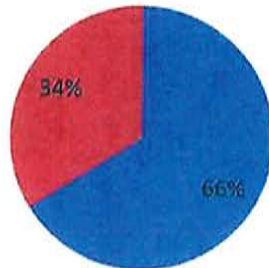
Clatsop Care Memory Community Fund

Department Description - Dietary

The Dietary department provides food service that meets the daily nutritional needs of residents and ensures that special dietary needs are recognized. Food is served in a manner that is nutritious, appetizing, visually pleasing and of sufficient variety to ensure resident satisfaction and maintain acceptable parameters of nutritional status. Consideration is given to food habits, preferences, activities, and holidays.

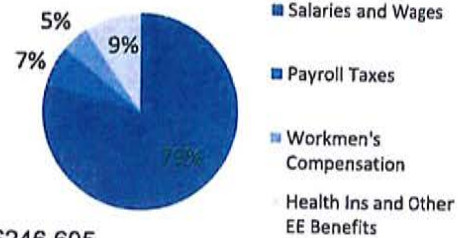
Requirements Comparison - Dietary

- Personnel Services
- Materials and Services



Requirements: \$246,605

Personnel Services



Budget Comments - Requirements

The Dietary food cost has increased to \$5.75 per resident day.

Clatsop Care Memory Community 2018-2019 Budget

CLATSOP CARE MEMORY COMMUNITY						
	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019	
RESOURCES						
1. Cash on hand (cash basis), or	0	0	0	0	0	0
2. Beginning Fund Balance/Working Capital (accrual basis)	0	(186,759)	(412,231)	(328,067)		82,958
3. Previously levied taxes estimated to be received	0	0	0	0	0	0
4. Interest Income	0	0	0	0	0	0
5. Debt Proceeds	0	300,000	0	0	0	0
6. Grant Proceeds	0	750	0	0	0	0
7. Transferred IN, from other funds	0	20,000	752,346	0	0	0
Resident Revenue						
8. Medicaid	0	266,832	563,660	707,510		745,824
9. Medicaid Ancillary	0	0	0	0	0	0
10. Private Pay	0	528,472	1,244,400	1,000,500		1,420,800
11. Private Pay Ancillary	0	15,258	22,000	0	0	0
12. Miscellaneous Service Revenue	0	200	400	0	0	0
13. Miscellaneous Ancillary Revenue	0	0	0	0	0	0
14. Total Resident Revenue	0	810,762	1,830,460	1,708,010		2,166,624
Other Revenue						
15. Donations	0	150	0	0	0	0
16. Donations - Activities	1,000	550	500	0	0	0
17. Staff and Guest Food Revenue	0	752	1,000	0	0	0
18. Miscellaneous Vacancy Offset	0	0	-	-	0	0
19. Miscellaneous Revenue	2,206	0	57,000	0	0	0
20. Total Other Revenue	3,206	1,452	58,500	-		0
21. Total resources, except taxes to be levied	3,206	946,204	2,229,075	1,379,943		2,249,582
22. Taxes estimated to be received	0	0	0	0	0	0
23. Taxes collected in Year Levied	0	0	0	0	0	0
24. TOTAL RESOURCES	3,206	946,204	2,229,075	1,379,943		2,249,582

Clatsop County Health District 2018-2019 Budget

HEALTH SERVICES DEPARTMENT REQUIREMENTS						
	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019	
PERSONNEL SERVICES						
25. Salaries and Wages	1,943	321,048	472,975	492,360	617,513	
26. Payroll Taxes	168	27,875	42,910	57,500	51,871	
27. Workmen's Compensation	0	12,244	25,560	10,000	9,996	
28. Health Ins and Other EE Benefits	0	33,465	41,450	65,000	88,944	
29. TOTAL PERSONNEL SERVICES	2,111	394,632	582,895	624,860	768,324	
MATERIALS AND SERVICES						
30. Purchased Services - Health Services	0	7,255	5,300	5,400	0	
31. Non-chargeable Supplies - Health Services	124	9,202	14,000	7,160	6,204	
32. Non-chargeable Equipment - Health Services	0	2,616	0	3,600	4,092	
33. Medical Supplies	0	2,322	3,250	0	0	
34. Prescriptions - Medicaid	0	66	0	0	0	
35. Miscellaneous Services	0	222	160	0	2,517	
36. Advertising & Marketing (Hiring) - Health Services	0	165	270	0	0	
37. Office Expenses	0	406	210	0	0	
38. Travel - Health Services	113	340	170	0	162	
39. Licenses - Health Services	0	50	80	0	192	
40. Hosting Services	1,381	7,114	7,200	6,980	7,932	
41. Hiring Expenses - Health Services	0	588	470	0	957	
42. Education and Training - Health Services	359	1,549	1,530	0	328	
43. Dues and Subscriptions - Health Services	0	866	1,400	0	297	
44. Lease Expense - Health Services	0	0	0	0	0	
45. Bad Debt	0	0	0	0	0	
46. TOTAL MATERIALS AND SERVICES	1,978	32,761	34,040	23,140	22,681	
CAPITAL OUTLAY						
47. Capital Outlay	0	0	0	0	0	
48. TOTAL CAPITAL OUTLAY	0	0	0	0	0	
49. HEALTH SERVICES DEPARTMENT TOTAL	4,089	427,393	616,935	648,000	791,005	

FACILITY ADMINISTRATION DEPARTMENT REQUIREMENTS						
	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019	
PERSONNEL SERVICES						
50. Salaries and Wages	2,747	94,264	99,380	109,840	130,896	
51. Payroll Taxes	237	8,160	9,070	11,950	10,995	
52. Workmen's Compensation	0	1,987	2,810	2,500	2,364	
53. Health Ins and Other EE Benefits	0	13,981	13,030	15,000	13,800	
54. TOTAL PERSONNEL SERVICES	2,983	118,392	124,290	139,290	158,055	

Clatsop Care Memory Community 2018-2019 Budget

FACILITY ADMINISTRATION DEPARTMENT REQUIREMENTS		Actual	Actual	Actual	Adopted	Adopted	Proposed
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
MATERIALS AND SERVICES							
55. Conventions and Meetings - Facility Administration		109	381	300	5,300	3,000	
56. Management Consultants - IT		618	115	0	0	0	
57. Management Consultants - Facility Administration		1,350	20,000	0	102,490	0	
58. Advertising & Marketing (Hiring) - Facility Admin		224	781	300	1,200	2,400	
59. Advertising and Marketing - Facility Admin		390	5,570	6,550	6,000	900	
60. Office Expenses - Facility Administration		578	3,925	5,600	7,510	6,000	
61. Communications - Facility Administration		800	7,702	6,250	11,400	6,691	
62. Non-chargeable Supplies and Equipment - IT		1,551	2,316	2,500	0	6,660	
63. Non-chargeable Equipment - Facility Administration		82,132	37,858	56,100	7,800	0	
64. Management Fee - Facility Administration		0	96,675	117,680	84,040	129,997	
65. Legal Expenses - Facility Administration		50	1,845	1,760	0	0	
66. Travel - Facility Administration		0	1,033	1,110	3,300	9,000	
67. Licenses - IT		1,125	579	1,415	0	363	
68. Hiring Expenses - Facility Administration		134	187	260	1,800	1,800	
69. Education and Training - Facility Administration		686	(95)	350	0	1,800	
70. Dues and Subscriptions - Facility Administration		0	3,490	5,210	4,800	4,248	
71. Repairs and Maintenance - Facility Administration		0	2,096	2,290	12,000	0	
72. Contracts - Facilities Administration		0	11,218	11,420	28,800	0	
73. Shipping Expense - Administration		0	0	0	2,100	1,584	
74. Rent Expense - Administration		442	128,396	502,100	502,710	502,704	
75. Liability Insurance - Facility Administration		0	2,510	3,000	10,800	11,952	
76. Property Insurance - Facility Administration		0	3,064	3,500	10,800	11,952	
77. Misc Taxes, Licenses, and Permits		495	200	0	600	682	
78. Employee Gifts and Awards - Facility Admin		0	585	800	0	15,600	
79. Miscellaneous Administrative Expenses		835	628	1,000	1,200	1,515	
80. Electricity		0	19,222	20,400	38,400	24,408	
81. Water		0	9,795	6,600	14,400	16,602	
82. Gas		0	7,690	9,750	9,600	5,625	
83. Cable TV Service		0	4,651	3,000	6,000	6,384	
84. Garbage and Trash Removal		0	3,443	2,500	6,000	6,336	
85. TOTAL MATERIALS AND SERVICES		91,517	375,858	771,745	879,050	778,203	
CAPITAL OUTLAY							
86. Capital Outlay - IT		19,870	0	0	0	0	
87. Capital Outlay - Facility Administration		64,294	12,778	0	0	0	
88. TOTAL CAPITAL OUTLAY		84,164	12,778	0	0	0	
DEBT SERVICE							
89. Interest on Loan Payable		0	9,209	9,450	4,700	0	
90. Principal on Loan Payable		0	0	300,000	300,000	0	
91. TOTAL DEBT SERVICE		0	9,209	309,450	304,700	0	
92. FACILITY ADMINISTRATION DEPARTMENT TOTAL		178,664	516,237	1,205,485	1,323,040	936,258	

**Clatsop Care Memory Community Health District
2018-2019 Budget**

MAINTENANCE DEPARTMENT REQUIREMENTS	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
PERSONNEL SERVICES					
93. Salaries and Wages	71	18,606	24,250	29,370	33,600
94. Payroll Taxes	6	1,566	2,180	3,380	2,822
95. Workmen's Compensation	0	323	560	500	420
96. Health Ins and Other EE Benefits	0	4,816	4,400	7,000	7,920
97. TOTAL PERSONNEL SERVICES	77	25,312	31,390	40,250	44,762
MATERIALS AND SERVICES					
98. Travel - Maintenance	0	41	100	0	0
99. Hiring Expenses - Maintenance	0	46	0	0	0
100. Non-chargeable Equipment - Maintenance	0	766	1,250	0	750
101. Non-chargeable Supplies - Maintenance	0	10,742	13,500	0	6,000
102. Contracts - Maintenance	0	1,057	3,400	9,900	6,000
103. Repairs and Maintenance - Equipment and Vehicles	380	1,143	1,800	0	9,000
104. Miscellaneous Operating Expenses - Maintenance	0	468	750	500	0
105. TOTAL MATERIALS AND SERVICES	380	14,262	20,800	10,400	21,750
CAPITAL OUTLAY					
106. Capital Outlay	0	0	0	0	0
107. TOTAL CAPITAL OUTLAY	0	0	0	0	0
108. MAINTENANCE DEPARTMENT TOTAL	457	39,573	52,190	50,650	66,512
ACTIVITIES DEPARTMENT REQUIREMENTS					
PERSONNEL SERVICES					
109. Salaries and Wages	43	31,469	38,460	32,880	36,756
110. Payroll Taxes	4	2,725	3,450	3,800	3,088
111. Workmen's Compensation	0	538	880	600	576
112. Health Ins and Other EE Benefits	0	4,875	6,970	7,500	7,932
113. TOTAL PERSONNEL SERVICES	47	39,607	49,760	44,780	48,352
MATERIALS AND SERVICES					
114. Non-chargeable Equipment - Activities	0	0	0	600	300
115. Non-chargeable Supplies - Activities	0	4,080	2,400	3,960	5,400
116. Advertising and Marketing - Activities	0	110	0	0	480
117. Hiring Expenses - Activities	0	36	300	0	0
118. Contracts - Activities	0	0	0	2,400	2,400
119. Travel - Activities	0	0	1,000	2,000	300
120. Education and Training - Activities	0	0	150	0	0
121. TOTAL MATERIALS AND SERVICES	0	4,226	3,850	8,960	8,880
CAPITAL OUTLAY					
122. Capital Outlay	0	0	0	0	0
123. TOTAL CAPITAL OUTLAY	0	0	0	0	0
124. ACTIVITIES DEPARTMENT TOTAL	47	43,833	53,610	53,740	57,232

Clatsop Care Memory Community 2018-2019 Budget

DIETARY DEPARTMENT REQUIREMENTS	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
PERSONNEL SERVICES					
125. Salaries and Wages	37	49,315	69,500	95,080	129,028
126. Payroll Taxes	3	4,276	6,050	10,460	10,838
127. Workmen's Compensation	0	8,155	1,670	8,000	7,572
128. Health Ins and Other EE Benefits	0	10,886	23,505	15,000	15,624
129. TOTAL PERSONNEL SERVICES	40	72,631	100,725	128,540	163,062
MATERIALS AND SERVICES					
130. Purchased Services - Dietary	0	75,432	79,450	2,400	2,727
131. Food - Dietary	0	50,271	98,640	56,210	66,976
132. Non-chargeable Equipment - Dietary	0	4,579	1,500	1,500	3,000
133. Non-chargeable Supplies - Dietary	0	11,128	10,320	5,110	6,600
134. Management Consultants - Dietary	0	0	0	0	0
135. Office Expenses - Dietary	0	4,923	3,190	0	1,548
136. Communications - Dietary	0	38	0	0	0
137. Miscellaneous Administrative Expenses	0	4,546	4,710	0	1,897
138. Travel - Dietary	0	181	500	0	0
139. Licenses - Dietary	0	514	70	0	795
140. Hiring Expenses - Dietary	0	18	0	0	0
141. Education and Training - Dietary	0	517	250	0	0
142. Repairs and Maintenance - Dietary	0	561	1,500	0	0
143. TOTAL MATERIALS AND SERVICES	0	152,708	200,130	65,220	83,543
CAPITAL OUTLAY					
144. Capital Outlay	6,669	32,045	0	0	0
145. TOTAL CAPITAL OUTLAY	6,669	32,045	0	0	0
146. DIETARY DEPARTMENT TOTAL	6,709	257,383	300,855	193,760	246,605
REQUIREMENTS					
OTHER EXPENSES					
147. Sale of Assets	0	0	0	0	0
148. Transferred OUT, to other funds	0	0	0	0	0
149. General Operating Contingency	0	0	0	0	0
150. Unappropriated Ending Fund Balance	(186,759)	(338,216)	0	(889,247)	151,969
151. TOTAL OTHER EXPENSES	(186,759)	(338,216)	0	(889,247)	151,969
152. TOTAL CLATSOP MEMORY COMMUNITY REQUIREMENTS	3,207	946,204	2,229,075	1,379,943	2,249,582

Clatsop Care In-Home Services

2018/19 Budget Message

In Home Care Revenue

This budget is based on private pay clients as in years past, along with the addition of Medicaid. As we have just received the Medicaid Provider Enrollment, we will slowly enter into this territory. Private rates will follow along with all other lines of business at 5% above the Medicaid Rate. We will be cautious as not to increase our census too quickly in regards to this new contract as we navigate through this.

In Home Care Expense Changes

Payroll was increased to account for the additional clients through the new contract. The licensing fees are increasing through the State, so this has been increased to \$125/month. We have also accounted \$100/month to run our Criminal History Checks through a private company. We must have this back prior to any employee beginning, and with the length in time it was taking to turn this around, it was more efficient to go in this direction. An increase in hosting services was increased from \$250/month to \$800/month as there is a potential mandate for Electronic Medical Records for this service. Communications was increased to \$120/month to move Debi away from a flip phone. Lastly, employee gifts was increased to \$150/month to put a plan in place for additional employee retention ideas.

Overview

Debi has done a great job over the past year navigating through the Medicaid Provider Enrollment Application to finally see it through. I appreciate this as now we can provide more services over time within the District.

Clatsop Care In-Home Services

Fund Description

The Clatsop Care In-Home Services Fund was established to account for the revenues received for providing home care services including help with daily tasks such as meal preparation, medication reminders, laundry, light housekeeping, errands, shopping, transportation, personal care, and companionship. Home care is often an integral component of the post-hospitalization recovery process, especially during the initial weeks after discharge when the patient still requires some level of regular physical assistance.

Resources Comparison



■ Charges for Services

Resources: \$754,805

Budget Comments - Resources

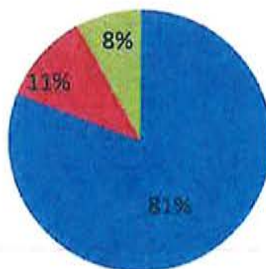
Overall Fund revenue and Net Working Capital will stay relatively even for the fiscal year 2019 compared to estimated 2018.

Charges for Services (100%): The majority of Fund revenue is from Charges for Services which is expected to be up approximately 45.7% over prior year expected revenue. This is due to an increase of residents and the addition of medicaid rates..

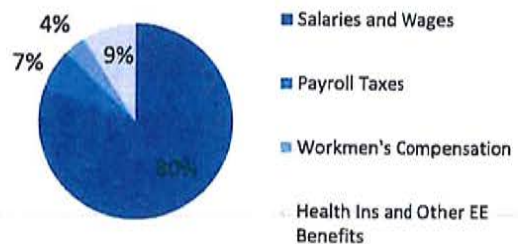
Net Working Capital (0%): Net Working Capital (amount carried forward from prior year) is predicted to increase

Requirements Comparison

■ Personnel Services
■ Materials and Services
■ Contingency



Personnel Services



Requirements: \$754,820

Budget Comments - Requirements

Salaries and Wages will increase due to the increase of residents.

Fund Reserve Requirements

Reserve requirements in the Fund, per the Budget Policy approved by the Board of Directors, are 10% of expenditures

Clatsop Care In-Home Services 2018-2019 Budget

CLATSOP CARE IH-HOME SERVICES	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Approved 2017-2018	Proposed 2018-2019
RESOURCES					
1. Cash on hand (cash basis), or	0	0	0	0	0
2. Beginning Fund Balance/Working Capital (accrual basis)	0	0	(12,675)	(1,390)	3,155
3. Previously levied taxes estimated to be received	0	0	0	0	0
4. Interest Income	0	148	250	200	0
5. Transferred IN, from other funds	0	0	0	0	0
Resident Revenue					
6. In-Home Services Revenue	521,366	533,335	702,000	675,700	748,449
7. Private Pay Basic Ancillary	7,164	6,148	3,000	3,000	3,000
8. Total Resident Revenue	528,530	539,484	705,000	678,700	751,449
Other Revenue					
9. Miscellaneous Revenue	0	129	0	0	200
10. Total Other Revenue	0	129	0	0	200
11. Total resources, except taxes to be levied	528,530	539,760	692,575	677,510	754,804
12. Taxes estimated to be received			0	0	0
13. Taxes collected in Year Levied	0	0			
14. TOTAL RESOURCES	528,530	539,760	692,575	677,510	754,804

Clatsop Care Health District 2018-2019 Budget

SERVICES OPERATIONS	Actual	Actual	Adopted	Approved	Proposed
REQUIREMENTS	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
PERSONNEL SERVICES					
15. Salaries and Wages	377,425	394,899	404,295	457,000	485,397
16. Payroll Taxes	33,224	34,297	35,210	40,000	42,230
17. Workmen's Compensation	12,600	28,392	12,070	22,850	22,850
18. Health Ins and Other EE Benefits	66,274	52,424	51,600	55,000	55,000
19. TOTAL PERSONNEL SERVICES	489,522	510,011	503,175	574,850	605,477
MATERIALS AND SERVICES					
20. Advertising and Marketing - In-Home Care	738	4,884	2,000	2,000	2,000
21. Advertising & Marketing (Hiring) - In-Home Care	950	948	1,500	1,500	1,500
22. Office Expenses - In-Home Care	231	678	790	790	790
23. Communications - In-Home Care	510	767	750	750	1,440
24. Non-chargeable Supplies and Equipment - IT	177	0	0	0	0
25. Management Fee - In-Home Care	2,083	38,150	35,425	27,650	45,099
26. Travel - In-Home Care	11,253	9,194	10,000	10,000	10,000
27. Licenses - In-Home Care	800	750	750	750	1,500
28. Hosting Services	0	6,061	6,600	6,600	9,600
29. Hiring Expenses - In-Home Care	79	432	500	500	1,200
30. Education and Training - In-Home Care	1,020	629	1,000	1,000	1,000
31. Dues and Subscriptions - In-Home Care	0	3,128	4,560	4,560	4,560
32. Repairs and Maintenance - Facility Administration	0	35	55	60	60
33. Liability Insurance - In-Home Care	2,088	2,247	2,500	2,500	2,500
34. Employee Gifts and Awards - In-Home Care	15	1,529	400	400	1,800
35. Non-chargeable Supplies - In-Home Care	412	135	400	400	400
36. Medical Supplies - In-Home Care	0	265	400	400	400
37. Miscellaneous Administrative Expenses	319	(0)	400	400	400
38. TOTAL MATERIALS AND SERVICES	20,676	69,831	68,030	60,260	84,249
39. SERVICES OPERATIONS TOTAL	510,198	579,842	571,205	635,110	689,726
OTHER EXPENSES					
40. Sale of Assets	0	0	0	0	0
41. Transferred OUT, to other funds	18,332	0	0	0	0
42. General Operating Contingency	0	0	69,260	42,400	60,533
43. Unappropriated Ending Fund Balance	0	(40,082)	52,110	0	4,545
44. TOTAL OTHER EXPENSES	18,332	(40,082)	121,370	42,400	65,078
45. TOTAL IN-HOME SERVICES REQUIREMENTS	528,530	539,760	692,575	677,510	754,804

Clatsop Care Retirement Village Fund

Clatsop Care Retirement Village, LLC

2018/2019 Budget Message

BUDGET FUTURE

This budget includes an increase of 5% to private and 5% to Medicaid room and board rates. This budget does not include any major capital outlay. The LLC continues to accumulate monies in their replacement reserve account as we continue to work towards replacement of the siding on 3 sides the building, update common space furniture and replace artwork throughout the community.

BUDGET ASSUMPTIONS

Revenue: We can expect a 5% increase to Medicaid rates effective July 1, 2018. In an effort to maintain the current margins between Medicaid and Private Pay we will be increasing Private Pay rates by the same 5%. The net impact being an additional \$12k per month in revenue which supports the wage and PTO benefits that continue to increase year over year and allows us to maintain and even improve our EBITDARM to nearly 35%. Revenue is based on a stabilized occupancy of 66 of 69 units occupied or 95.6% average.

Administration: There are two modest changes to this department. First, we have budgeted for an additional 16 hours a week of reception coverage to ensure that families and guests are greeted and provided great customer service 7 days a week. Secondly, we have added \$3000 to conventions and meetings to provide ongoing training and development of our Leadership team. This accounts for attendance at the Fall OHCA conference and a Spring Leadership retreat.

Health Services: This budget includes 40 hours per week for a Registered Nurse and 80 hours for Resident Care Coordinators. There are no changes to the number of FTE's, just the position titles and responsibilities in ensuring quality resident care.

Dietary Services: Food costs have been increased from \$5.50 PRD to \$5.75 PRD. We have also allocated dollars into Administration (employee retention) to account for the employee meal program that currently is combined with raw food costs. There are no other changes to the department.

Maintenance and Environmental Services: This budget includes a Full-time maintenance Director and Full-Time Housekeeper. We have budgeted and additional 16 hours of Maintenance Assistant to maintain carpet cleaning schedules, assist in room turnovers and other general building upkeep. This will help ensure we are in compliance not only with HUD inspections but also the OAR's as it relates to "homelike environments" which is currently a focus of CBC surveyors.

Activities Services: This budget includes 1.4 FTE for this department. This an additional 16 hours to provide 7 day a week activity programming for our residents. All other areas remain unchanged from prior year.

LLC: 2017-18 proved to be a year of some significant capital outlay with 2 roof top HVAC units, 2 hot water heaters and a water restoration effort from a pin hole leak in the sprinkler system. This work exceeded \$80,000 in total. In 2018-19 we will be looking at feasibility of replacing the siding on the remaining 3 sides of the facility. Costs are to be determined and will be somewhat uncertain until the current siding is removed and we know the extent of the damage caused by the compromised siding the past few years.

SUMMARY

Overall, we are proposing a budget that provides the additional resources needed to maintain a high-quality of care and service while also providing a healthier bottom line. This will in turn allow us to address deferred maintenance on a 20-year-old asset. Clatsop Retirement Village is due for a refresh of both its interior and exterior. With a focus on managing our expenses to this budget and remaining vigilant in our census management we will continue to show stronger fiscal health and be in a position to make that refresh a reality.

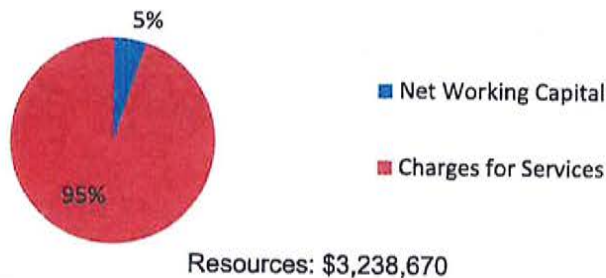
Thank you for your support of the Health District and consideration of this budget message.

Clatsop Care Retirement Village Fund

Fund Description

The Clatsop Care Retirement Village Fund is used to account for operations of the assisted living facility. The facility provides assistance and personal care for individuals who require assistance with activities of daily living. The principal source of revenue is primarily resident service revenues.

Resources Comparison

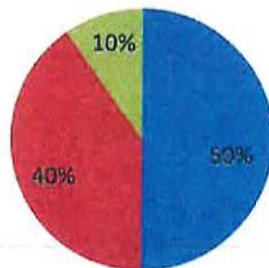


Budget Comments - Resources

Charges for Services (95%): The majority of Fund revenue is from Resident Charges for Services which is comprised of Medicaid, Private, and Ancillary revenues.

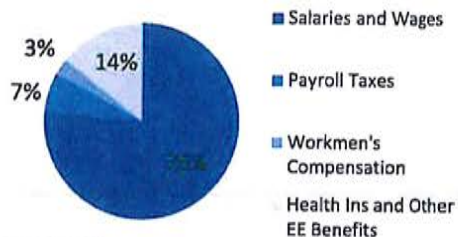
Requirements Comparison

- Personnel Services
- Materials and Services
- Contingencies



Requirements: \$3,238,670

Personnel Services



Budget Comments - Requirements

Salaries and Wages will increase slightly due to the census increasing.

Fund Reserve Requirements

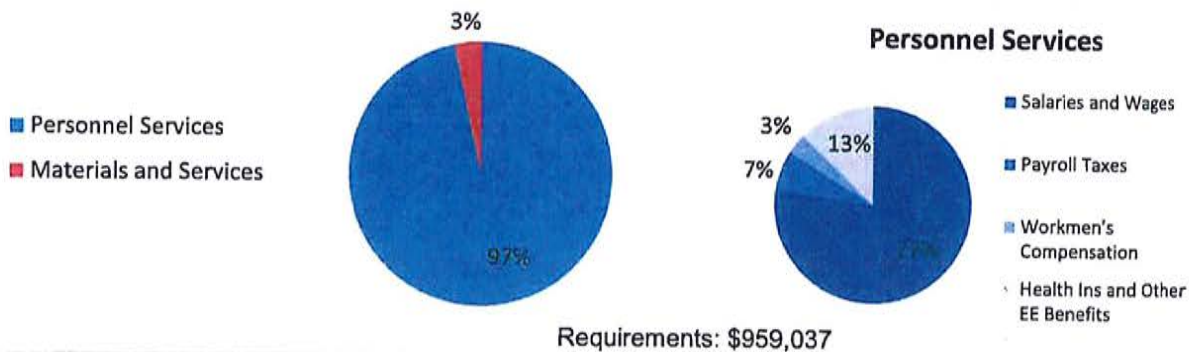
Reserve requirements in the Fund, per the Budget Policy approved by the Board of Directors, are 10% of expenditures.

Clatsop Care Retirement Village Fund

Department Description - Health Services

Health Services include administering medications, dressing, bathing, monitoring and documentation relating to the care of residents, as mandated by state and federal regulations.

Requirements Comparison - Health Services



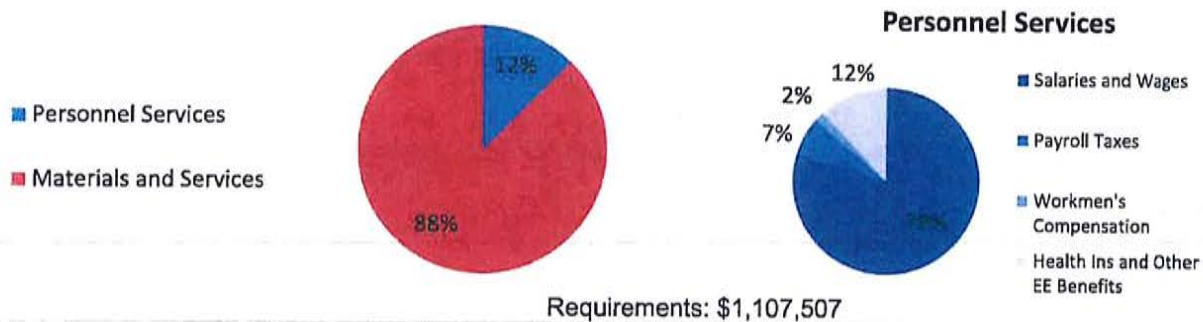
Budget Comments - Requirements

Health Services is expecting an increase in Personnel Services due to the increase in census this year.

Department Description - Facility Administration

The Administrative Office implements policies of the facility to ensure that the appropriate level of care, daily operational decisions, and management of resources are utilized in accordance with District policy, as well as state and federal regulatory mandates governing the operation of the facility. Administration oversees, monitors, and evaluates the quality of care delivered to residents.

Requirements Comparison - Facility Administration



Budget Comments - Requirements

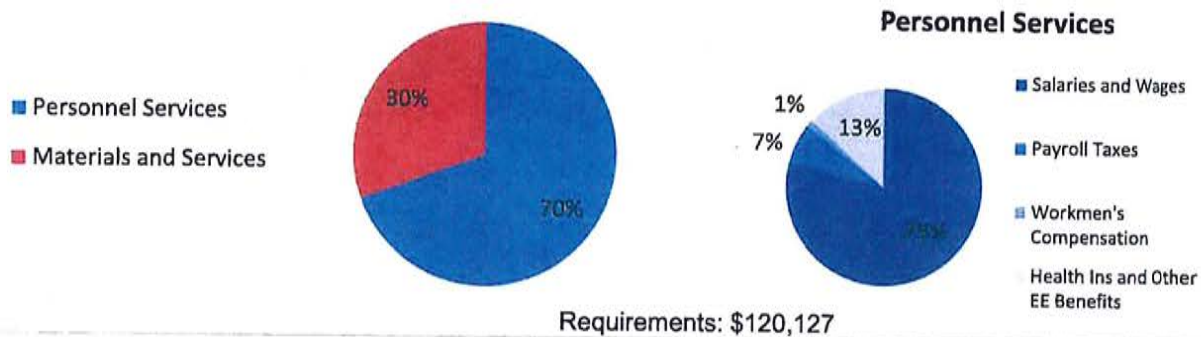
There will be a slight increase in Materials and Services due to inflation of costs this year. There were no significant changes made in this department.

Clatsop Care Retirement Village Fund

Department Description - Maintenance

The Maintenance Department maintains the facility in a way that it stays clean, has a pleasing appearance, is fully functional, operates efficiently, and is a safe and healthy environment for our residents and our employees.

Requirements Comparison - Maintenance



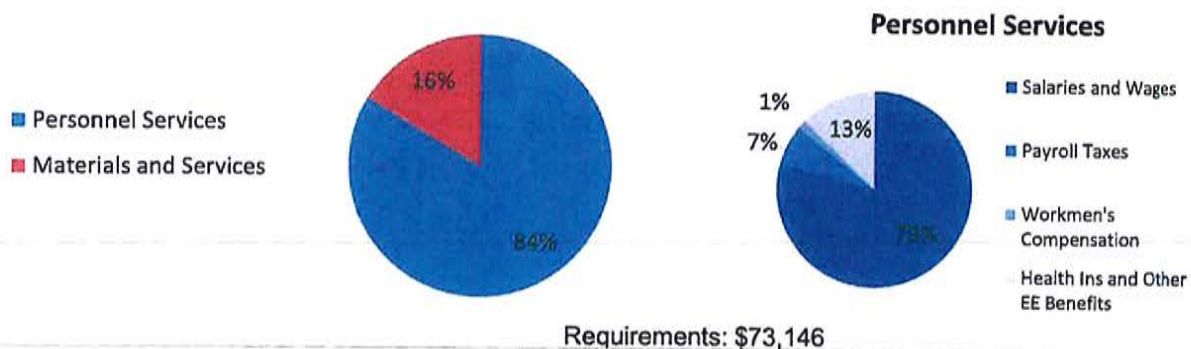
Budget Comments - Requirements

Maintenance is expecting an increase in Personnel Services this year. This is due to the increasing census. Materials and Services will decrease slightly due to cost cutting efforts made this year.

Department Description - Activities

The Activities department provides all cultural and recreational activities maintained for the benefit of the facility residents and visitors.

Requirements Comparison - Activities



Budget Comments - Requirements

Activities will have a slight overall increase to costs this year compared to the prior year. There were no significant changes made in this department.

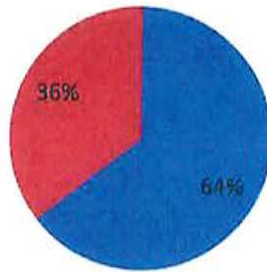
Clatsop Care Retirement Village Fund

Department Description - Dietary

The Dietary department provides food service that meets the daily nutritional needs of residents and ensures that special dietary needs are recognized. Food is served in a manner that is nutritious, appetizing, visually pleasing and of sufficient variety to ensure resident satisfaction and maintain acceptable parameters of nutritional status. Consideration is given to food habits, preferences, activities, and holidays.

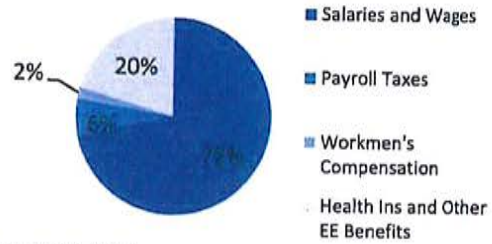
Requirements Comparison - Dietary

- Personnel Services
- Materials and Services



Requirements: \$511,268

Personnel Services



Budget Comments - Requirements

The Dietary food cost has increased to \$5.75 per resident day.

Clatsop Care Retirement Village
2018-2019 Budget

CLATSOP CARE RETIREMENT VILLAGE	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
RESOURCES					
1. Cash on hand (cash basis), or					
2. Beginning Fund Balance/Working Capital (accrual basis)	442,705	444,706	229,433	87,169	164,570
3. Previously levied taxes estimated to be received	0	0	0	0	0
4. Interest Income	150	590	50	500	0
5. Transferred IN, from other funds	0	0	0	0	0
Resident Revenue					
6. Medicaid	429,813	436,521	418,000	563,700	738,000
7. Medicaid Ancillary	13,828	0	0	0	0
8. Private Pay	2,227,367	2,181,870	2,454,845	2,123,700	2,334,000
9. Private Pay Ancillary	6,952	37,385	42,000	0	0
10. Total Resident Revenue	2,677,959	2,655,776	2,914,845	2,687,400	3,072,000
Other Revenue					
11. Donations	0	800	0	0	0
12. Staff and Guest Food Revenue	1,420	1,384	1,500	1,500	1,500
13. Telephone Revenue	(300)	0	0	0	0
14. Miscellaneous Revenue	5,795	4,286	7,000	0	600
15. Total Other Revenue	6,915	6,470	8,500	1,500	2,100
16. Total resources, except taxes to be levied	3,127,730	3,107,542	3,152,828	2,776,569	3,238,670
17. Taxes estimated to be received			0	0	0
18. Taxes collected in Year Levied	0	0			
19. TOTAL RESOURCES	3,127,730	3,107,542	3,152,828	2,776,569	3,238,670

Clatsop County Health District
2018-2019 Budget

HEALTH SERVICES DEPARTMENT REQUIREMENTS		Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
PERSONNEL SERVICES						
20. Salaries and Wages		643,756	674,425	697,420	627,490	715,052
21. Payroll Taxes		55,586	57,425	59,910	73,220	61,495
22. Workmen's Compensation		25,002	30,217	26,370	30,000	32,280
23. Health Ins and Other EE Benefits		112,176	113,228	101,940	110,000	118,110
24. TOTAL PERSONNEL SERVICES		836,520	875,295	885,640	840,710	926,937
MATERIALS AND SERVICES						
25. Purchased Services - Health Services		1,306	876	1,350	5,400	1,800
26. Oxygen Equipment Rental		0	240	300	0	0
27. Prescription Consultant		0	1,103	1,000	0	0
28. Miscellaneous Services		0	308	50	0	600
29. Non-chargeable Equipment - Health Services		0	350	0	3,600	2,700
30. Non-chargeable Supplies - Health Services		19,114	11,123	15,000	16,610	14,400
31. Medical Supplies		6,066	5,215	6,000	0	1,200
32. Office Expenses - Health Services		0	2,283	3,000	0	0
33. Travel - Health Services		10	304	500	0	600
34. Licenses - Health Services		210	304	500	0	0
35. Hosting Services		0	6,870	6,200	6,980	9,000
36. Hiring Expenses - Health Services		0	260	200	0	0
37. Education and Training - Health Services		1,430	350	1,600	0	1,800
38. Dues and Subscriptions - Health Services		8,813	4,516	6,000	0	0
39. Repairs and Maintenance - Health Services		66	77	150	0	0
40. Lease Expense - Health Services		23	40	60	0	0
41. Bad Debt		21,995	(10,779)	2,400	0	0
42. TOTAL MATERIALS AND SERVICES		59,033	23,439	44,310	32,590	32,100
CAPITAL OUTLAY						
43. Capital Outlay		3,905	0	0	0	0
44. TOTAL CAPITAL OUTLAY		3,905	0	0	0	0
45. HEALTH SERVICES DEPARTMENT TOTAL		899,458	898,734	929,950	873,300	959,037

FACILITY ADMINISTRATION DEPARTMENT REQUIREMENTS		Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
PERSONNEL SERVICES						
46. Salaries and Wages		97,015	96,826	97,110	132,060	109,680
47. Payroll Taxes		8,427	8,244	8,210	14,390	9,213
48. Workmen's Compensation		1,866	1,337	1,590	1,300	2,400
49. Health Ins and Other EE Benefits		15,454	16,051	14,710	15,000	16,452
50. TOTAL PERSONNEL SERVICES		122,762	122,458	121,620	162,750	137,745

**Clatsop County Health District
2018-2019 Budget**

FACILITY ADMINISTRATION DEPARTMENT		Actual	Actual	Adopted	Adopted	Proposed
REQUIREMENTS		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
MATERIALS AND SERVICES						
51. Conventions and Meetings - Facility Administration		0	96	150	5,300	3,000
52. Management Consultants - IT		362	0	0	0	
53. Advertising & Marketing (Hiring) - Facility Admin		909	135	250	1,200	3,000
54. Advertising and Marketing - Facility Admin		1,522	5,514	5,000	6,000	
55. Office Expenses - Facility Administration		8,486	13,605	10,000	16,560	7,400
56. Communications - Facility Administration		14,909	15,473	15,500	11,400	13,800
57. Non-chargeable Supplies and Equipment - IT		40	3,884	12,300	0	4,800
58. Non-chargeable Equipment - Facility Administration		0	1,125	0	300	
59. Management Fee - Facility Administration		122,000	161,195	180,900	101,550	184,446
60. Legal Expenses - Facility Administration		684	1,145	2,000	0	
61. Travel - Facility Administration		197	0	500	3,300	18,000
62. Licenses - IT		25	733	1,565	0	
63. Licenses - Facility Administration		1,040	50	100	600	
64. Hiring Expenses - Facility Administration		80	181	300	1,800	600
65. Education and Training - Facility Administration		1,253	230	1,200	0	1,000
66. Dues and Subscriptions - Facility Administration		881	4,066	5,400	4,800	5,820
67. Contracts - Facilities Administration		0	15,082	18,000	28,800	
68. Repairs and Maintenance - Facility Administration		41,730	23,592	36,945	0	
69. Rent Expense - Facility Administration		520,800	520,800	533,485	528,000	533,484
70. Lease Expense - Facility Administration		410	1,053	800	0	
71. Liability Insurance - Facility Administration		16,041	8,905	10,000	10,800	10,716
72. Property Insurance - Facility Administration		28,292	12,563	8,000	10,800	10,716
73. Employee Gifts and Awards - Facility Admin		3,624	4,120	6,000	0	15,600
74. Miscellaneous Administrative Expenses		1,382	8,471	3,800	1,200	1,200
75. Electricity		66,055	57,259	60,000	60,000	64,680
76. Water		34,306	39,429	42,000	37,200	45,000
77. Gas		8,514	9,140	11,000	14,400	15,000
78. Cable TV Service		12,674	15,476	14,500	12,000	17,700
79. Garbage and Trash Removal		11,883	11,676	12,000	12,000	13,800
80. TOTAL MATERIALS AND SERVICES		898,099	934,999	991,695	868,010	969,762
CAPITAL OUTLAY						
81. Capital Outlay - IT		2,800	0	5,000	0	0
82. Capital Outlay		0	0	27,000	0	0
83. TOTAL CAPITAL OUTLAY		2,800	0	32,000	0	0
84. FACILITY ADMINISTRATION DEPARTMENT TOTAL		1,023,661	1,057,457	1,145,315	1,030,760	1,107,507

Clatsop County Health District 2018-2019 Budget

MAINTENANCE DEPARTMENT		Actual	Actual	Adopted	Adopted	Adopted	Proposed
REQUIREMENTS		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
PERSONNEL SERVICES							
85. Salaries and Wages		46,736	33,646	34,550	59,090	65,940	
86. Payroll Taxes		4,138	2,920	3,030	6,760	5,539	
87. Workmen's Compensation		879	448	520	500	936	
88. Health Ins and Other EE Benefits		13,709	7,182	6,630	7,500	11,112	
89. TOTAL PERSONNEL SERVICES		65,463	44,195	44,730	73,850	83,527	
MATERIALS AND SERVICES							
90. Travel - Maintenance		116	0	0	0	600	
91. Licenses - Maintenance		394	0	0	0	0	
92. Education and Training - Maintenance		924	0	0	0	0	
93. Miscellaneous Administrative Expenses		0	15	0	0	0	
93. Non-chargeable Equipment - Maintenance		1,861	254	1,000	0	0	
94. Non-chargeable Supplies - Maintenance		17,737	17,772	15,000	0	12,000	
95. Contracts - Maintenance		18,524	12,384	13,000	9,900		
96. Repairs and Maintenance - Equipment and Vehicles		1,033	2,643	2,000	0	18,000	
97. Miscellaneous Operating Expenses - Maintenance		2,236	2,138	2,500	500	6,000	
98. TOTAL MATERIALS AND SERVICES		42,824	35,206	33,500	10,400	36,600	
CAPITAL OUTLAY							
99. Capital Outlay		0	0	0	0	0	
100. TOTAL CAPITAL OUTLAY		0	0	0	0	0	
101. MAINTENANCE DEPARTMENT TOTAL		108,287	79,401	78,230	84,250	120,127	
ACTIVITIES DEPARTMENT							
REQUIREMENTS							
PERSONNEL SERVICES							
102. Salaries and Wages		35,013	42,127	41,970	33,500	48,360	
103. Payroll Taxes		2,995	3,512	3,540	3,570	4,062	
104. Workmen's Compensation		635	677	790	700	912	
105. Health Ins and Other EE Benefits		6,829	6,575	5,820	7,500	7,812	
106. TOTAL PERSONNEL SERVICES		45,471	52,891	52,120	45,270	61,146	
MATERIALS AND SERVICES							
107. Non-chargeable Supplies - Activities		8,233	5,775	7,200	9,190	9,600	
108. Office Expenses - Activities		0	492	350	0	2,400	
109. Contracts - Activities		0	775	0	0	0	
110. Travel - Activities		245	228	350	2,000	0	
111. TOTAL MATERIALS AND SERVICES		8,478	7,271	7,900	11,190	12,000	
CAPITAL OUTLAY							
112. Capital Outlay		0	0	0	0	0	
113. TOTAL CAPITAL OUTLAY		0	0	0	0	0	
114. ACTIVITIES DEPARTMENT TOTAL		53,949	60,162	60,020	56,460	73,146	

Clatsop Care Retirement Village 2018-2019 Budget

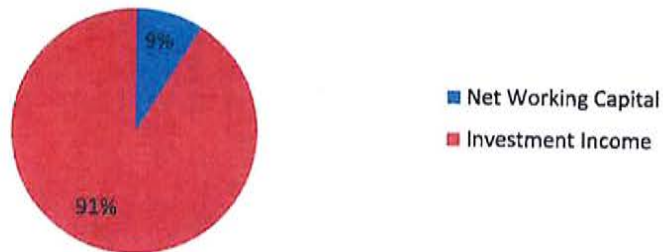
DIETARY DEPARTMENT REQUIREMENTS	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
PERSONNEL SERVICES					
115. Salaries and Wages	271,922	282,055	244,975	187,000	236,164
116. Payroll Taxes	23,475	24,158	21,320	17,585	19,838
117. Workmen's Compensation	5,819	2,128	5,880	8,650	6,444
118. Health Ins and Other EE Benefits	64,619	56,694	82,850	101,750	67,296
119. TOTAL PERSONNEL SERVICES	365,835	365,035	355,025	314,985	329,742
MATERIALS AND SERVICES					
120. Purchased Services - Dietary	818	115,464	123,090	2,400	1,500
121. Food - Dietary	202,074	211,124	215,802	130,490	157,406
122. Non-chargeable Equipment - Dietary	2,167	12,305	2,000	1,500	1,200
123. Non-chargeable Supplies - Dietary	24,273	26,164	23,430	11,870	18,000
124. Conventions and Meetings - Dietary	0	104	0	0	0
125. Advertising & Marketing (Hiring) - Dietary	0	335	0	0	0
126. Office Expenses - Dietary	0	6,620	2,990	0	0
127. Miscellaneous Administrative Expenses	0	4,627	7,510	0	0
128. Hiring Expenses - Dietary	0	217	0	0	0
129. Travel - Dietary	0	306	500	0	0
130. Lease Expense - Dietary	0	844	3,000	0	3,420
131. Employee Gifts and Awards - Dietary	0	276	0	0	0
132. Licenses - Dietary	10	180	55	0	0
133. Education and Training - Dietary	80	849	350	0	0
134. Dues and Subscriptions - Dietary	0	105	0	0	0
135. Repairs and Maintenance - Dietary	2,412	4,498	1,600	4,000	0
136. TOTAL MATERIALS AND SERVICES	231,834	384,018	380,327	150,260	181,526
CAPITAL OUTLAY					
137. Capital Outlay	0	0	0	0	0
138. TOTAL CAPITAL OUTLAY	0	0	0	0	0
139. DIETARY DEPARTMENT TOTAL	597,669	749,053	735,352	465,245	511,268
REQUIREMENTS	Actual	Actual	Adopted	Adopted	Proposed
OTHER EXPENSES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
140. Transferred OUT, to other funds	0	0	0	0	0
141. General Operating Contingency	0	0	203,961	266,554	303,015
142. Unappropriated Ending Fund Balance	444,706	262,735	0	0	164,570
143. TOTAL OTHER EXPENSES	444,706	262,735	203,961	266,554	467,585
144. TOTAL CLATSOP RETIREMENT VILLAGE REQUIREMENTS	3,127,730	3,107,541	3,152,828	2,776,569	3,238,670

Clatsop Care Retirement Village, LLC

Fund Description

The Clatsop Care Retirement Village LLC Fund was established to hold the Clatsop Care Retirement Village facility assets and related mortgage payable. The Health District leases the facility from the LLC.

Resources Comparison



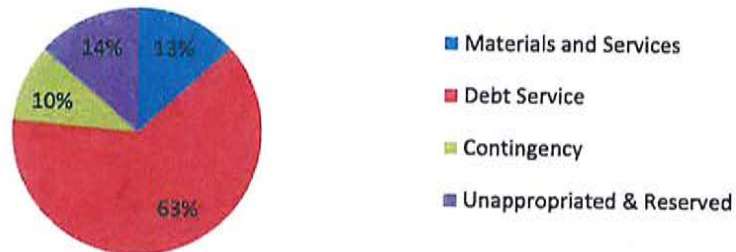
Resources: \$558,067

Budget Comments - Resources

Overall there is an expected increase of Fund revenue and Net Working Capital of 102% for the fiscal year 2019 compared to estimated 2018 as no capital projects are planned this year.

Investment Income (95%): The majority of Fund revenue is from Investment Income

Requirements Comparison



Requirements: \$558,067

Budget Comments - Requirements

The LLC does not anticipate any capital outlay projects this year.

Fund Reserve Requirements

Reserve requirements in the Fund, per the Budget Policy approved by the Board of Directors, are 10% of expenditures.

Clatsop Care Retirement Village, LLC 2018-2019 Budget

CLATSOP CARE RETIREMENT VILLAGE, LLC	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Proposed 2018-2019
RESOURCES					
1. Cash on hand (cash basis), or	0	0	0	0	0
2. Beginning Fund Balance/Working Capital (accrual basis)	292,509	281,644	48,364	23,498	47,632
3. Previously levied taxes estimated to be received	0	0	0	0	0
4. Interest Income	412	332	400	100	100
5. Transferred IN, from other funds	0	0	0	0	0
Other Revenue					
6. Rental Income	516,480	520,800	533,485	494,640	521,268
7. Total Other Revenue	516,480	520,800	533,485	494,640	521,268
8. Total resources, except taxes to be levied	809,401	802,776	582,249	518,238	569,000
9. Taxes estimated to be received			0	0	0
10. Taxes collected in Year Levied	0	0			
11. TOTAL RESOURCES	809,401	802,776	582,249	518,238	569,000
FACILITY ADMINISTRATION DEPARTMENT REQUIREMENTS					
MATERIALS AND SERVICES					
12. Liability Insurance	20,509	9,920	11,000	8,000	8,000
13. Property Insurance	34,385	25,362	27,000	27,000	27,000
14. Mortgage Insurance	44,180	41,206	40,305	40,000	40,000
15. Misc Taxes, Licenses, and Permits	100	2,315	3,500	0	0
16. Advertising and Marketing	0	248	500	0	0
17. Repairs and Maintenance	0	7,697	0	0	0
18. Miscellaneous Administrative Expenses	86	100	150	0	0
19. TOTAL MATERIALS AND SERVICES	99,260	86,848	82,455	75,000	75,000
CAPITAL OUTLAY					
20. Capital Outlay - Repairs Material	65,942	366,554	86,305	0	0
21. TOTAL CAPITAL OUTLAY	65,942	366,554	86,305	0	0
DEBT SERVICE					
22. Interest on Mortgage Payable	231,476	226,719	219,685	220,000	220,000
23. Principal on Mortgage Payable	131,080	135,837	142,875	140,000	140,000
24. TOTAL DEBT SERVICE	362,556	362,556	362,560	360,000	360,000
25. FACILITY ADMINISTRATION DEPARTMENT TOTAL	527,758	815,958	531,320	435,000	435,000
REQUIREMENTS					
OTHER EXPENSES					
26. General Operating Contingency	80,940	0	26,747	54,490	56,900
27. Reserved for Future Expenditures	200,704	0	0	28,748	28,748
28. Unappropriated Ending Fund Balance	0	(13,182)	0	0	48,352
29. TOTAL OTHER EXPENSES	281,644	(13,182)	26,747	83,238	134,000
30. TOTAL CLATSOP RETIREMENT LLC REQUIREMENTS	809,402	802,776	558,067	518,238	569,000

Clatsop Care Health District

Private Pay Rates for FY 2018/19

Clatsop Care Health and Rehabilitation Center - Daily Rates - Effective July 1, 2018

<u>Room Type</u>	<u>Previous Rate</u>	<u>New Rate</u>
Private Room	\$ 361.00	\$ 375.00
Semi-Private Room	\$ 317.00	\$ 329.00
Skilled LOC - any room	\$ 443.00	\$ 460.00

Clatsop Care Retirement Village - Rates - Effective July 1, 2018

<u>Room Type</u>	<u>Previous Rate</u>	<u>New Rate</u>
Studio	\$3,166	\$3,324
1 Bedroom	\$3,762	\$3,950
2 Bedroom	\$4,289	\$4,504
2 nd Person	\$ 709	\$ 744
Point Charge*	\$50/point/month	
View Charge	* \$ 150	\$ 150

Move-in Fees

Assessment Fee*	\$ 100	\$ 100	
Community Fee*	\$ 500	\$ 500	
Security Fee*	\$ 350	\$ 350	
Pet	\$ 250	\$ 250	(one-time fee upon pet approval)

*No change from previous year

Ancillary Charges

Pendant (New)	\$ 125.00	(One-time charge; \$75 refund if returned)
Pendant (Used)	\$ 75.00	(One-time charge; \$50 refund if returned)
Reserved Parking Space	\$ 10.00/month	
Pet	\$ 10.00/month	
Key replacement	\$ 5.00	

Clatsop Care Memory Community - Rates - Effective July 1, 2018

<u>Room Type</u>	<u>Previous Rate</u>	<u>New Rate</u>
Private or Semi-Private Room	\$6,100	\$6,405 (no longer split)
Community Fee*	\$ 500	\$ 500
Assessment Fee*	\$ 100	\$ 100
Security Deposit*	\$ 350	\$ 350

*No change from previous year

Clatsop Care In-Home Services - Rates - Effective August 1, 2017

<u>Type</u>	<u>Previous Rate</u>	<u>New Rate</u>
Companion Care - hourly	\$ 22.00	\$ 23.45
Caregiver, Not Certified - hourly	\$ 22.50	\$ 23.95
Caregiver, Certified - hourly	\$ 23.00	\$ 24.45

Medication Services/Set-Up* \$ 23.00 per visit

Nursing Care* \$ 66.00 per visit

Case Management by IHC Director \$ 85.00/hour

Weekend Add-On* .25¢ per hour

Night Add-On* .70¢ per hour

Holiday Add-On 1* \$ 1.50 per hour

Holiday Add-On 2* \$ 4.00 per hour

Mileage (2018 IRS rate)* .54¢ per mile

Travel Charge (25+ miles)* \$20.00 per day

*No change from previous year

Board Policy No. 4.1

Approved by Board: June 26, 2018

Clatsop Care Health District Budget Policies/Resource Reduction Strategy

Goals

- To achieve the most productive use of District funds that meets the goals of the District.
- To achieve a stable balance between the District's ongoing financial commitments and the continuing revenues available to the District.
- To offer services to keep pace with needs of the citizens of Clatsop County.
- To support accountability to the citizens of Clatsop County.

It is the intention of the Clatsop Care Health District to comply with all federal and statutory requirements, Generally Accepted Accounting Principles (GAAP), and Governmental Accounting Standards Board (GASB) directives.

Guiding Policies and Principles

- A. **Cost Efficiency** – Staff will prepare fiscally conservative budgets and will seek savings wherever a balance between cost efficiency and quality of service can be achieved, so the public can realize the benefits of a strong and healthy district. The budget will also be prepared under the premise of long term viability.
- B. **Personnel Service Assumptions** – Departments are to prepare budgets with no new regular positions unless specifically authorized by the CEO. Adjustments in Salary will be factored in only in accordance with annual step increases or Cost of Living increases or other action specifically authorized by the Board. The Board will approve the Wage Scale annually at their meeting in February. The Cost of Living Adjustment budgeted will be based on the most recent employment cost index information (ECI) available. Annual step increases of generally 2.5% will be budgeted for all employees who are not currently at the top of their range. In addition, potential reductions in staffing levels, public services, and related expenses will be identified. Reorganizations of departments or divisions resulting in changes in staffing or positions may be considered if the change is cost neutral or a cost savings from the current costs, unless previously authorized by the Board.
- C. **Base Budgets** – Departments will prepare base budgets with the goal of holding resources for material and services expenditures to no more than the Fiscal Year (FY) 2017/2018 budget level.
- D. **Revenue** – Departments should project revenues using conservative estimates based on historical information (census, Medicare, Medicaid rates, etc.) and current levels of collection. Accuracy of these amounts is critical and may require research on comparable data. Fee schedules should be reviewed annually and revenue monitored throughout the year to analyze and address any shortfall occurring. In general, the District will not incur debt to finance revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast.
- E. **Expenditures** – Departments should project expenditures considering a conservative, but likely, scenario of events vs a worst case scenario. Specific needs of the services should be identified using historical consumption and economic trends.
- F. **Full Cost Recovery** – Departments shall make every effort to assign costs where they occur through the use of interdepartmental or fund changes and indirect cost recovery. Overhead costs will be determined based on per-

centage of hours worked or dedicated to each facility or service (In-home Services) on average to accurately reflect true costs or services.

G. Expenditure Reductions – High priority is given to expenditures that will reduce future operating costs, such as investment in technology that streamline operations. Reductions in revenues may require expenditure reductions from the budget levels. These reductions will be guided by the Board's adopted Resource Reduction Strategy.

H. Budget Savings During the Year- To the extent savings are achieved through the budget year, the money should not be spent. Instead, it should be saved to augment the beginning fund balance for the next fiscal year.

I. New Programs – New discretionary programs may be included in the proposed budget with approval from the Board as high priority activity. Any time a new facility, service or program is added, the impact on overhead services (information systems, financial, building and grounds) will be evaluated if overhead services need to be increased due to the new program or service. The costs of these increases will be allocated to the new program accordingly.

J. Grants – The District supports efforts to pursue grant revenues to provide or enhance services. Grants should be aligned with the District's mission and goals. Grants that involve adding permanent personnel or other long term financial obligations will be considered only if a permanent revenue source is identified to sustain the program in future years. Otherwise, once the grant is reduced or eliminated, the program or service will also be reduced or eliminated accordingly. Grants submitted should include the increase in administrative costs that is anticipated to occur with the added program or services. Before staff solicits a grant to add a new program or service, the CEO must approve before application is submitted.

Reserves and Contingencies

K. Unrestricted Fund Balance – The balance should be kept at a level at least 2 times the appropriated average monthly operating expenditures for the upcoming fiscal year.

L. One-time Revenues – These revenues will first be applied to any underfunded unrestricted fund balance, then to capital projects. Any remaining revenues will be placed in reserves for future use. They will not be used to finance ongoing programs.

M. Contingencies - At least 10% of the overall facility or program budget appropriations shall be placed in an operating contingency with the expectation that most will not be spent and will become part of the next fiscal year's beginning balance. These reserves will be created and maintained in order to:

- Offset significant downturns in revenue activity
- Sustain services in the event of a catastrophic event such as a natural or manmade disaster
- Enhance economic development opportunities
- Sustain the confidence of its citizens in the continued viability of the Health District.

N. Capital Projects – Generally, 20% of the proceeds the District receives for taxes and timber receipts will be allocated for capital projects. The allocation for each facility will be determined by a capital improvements project plan that will be approved and reviewed by the Board annually. The District will cover capital project costs with grant monies before using operating revenue.

Monitoring Budgets, Mid-Year Requests, Contingency

O. Department Managers will monitor their departmental budgets throughout the budget year and will not over expend their overall budget for the department based on actual revenues and expenditures. In those cases where a

program will be required to absorb an unanticipated cost beyond its control, departmental resources must first be exhausted before a transfer from contingency. Upon conducting a final review of the facility and program budgets toward the end of the fiscal year, a transfer from contingency will be made to cover these unanticipated costs that could not be absorbed throughout the year.

P. Emergency Requests – These requests will go the CEO for approval and then the Board of Directors for approval at the next available meeting.

Clatsop Care Health District Resource Reduction Strategy

Guiding Policies and Principles

1. The Clatsop Care Health District operates several facilities and programs with each program budgeted independently from the other. Each program/facility will be treated as a separate entity for the purposes of this strategy and therefore, expenditures and revenues will be reduced within the program/facility as needed without impacting the other programs/facilities. The following programs/facilities for the purposes of this policy are:

- Clatsop Care Health and Rehabilitation Center
- Clatsop Care Retirement Village
- Clatsop Care In-Home Services
- Clatsop Care Memory Community

2. When faced with reductions in resources, the District's goal is to continue to provide the best quality services to our clients. Consequently, to the extent possible, across-the-board reductions of expenditures will be avoided. Reductions will be made on a case by case basis, focusing on each individual program or service.

3. Most of the Districts revenues are discretionary. This means that the District can decide what expenditures to reduce without it impacting future revenues. In the cases that dedicated revenues are received, they will be treated separately when deciding which programs or services to reduce.

4. The District will prioritize services funded by discretionary resources per facility or program. When revenues are reduced by census, expenditures will be reduced accordingly. The following departments and related positions within the District are directly impacted by Census numbers and will be considered in reduction of hours:

- 1) Nursing staff and caregivers
- 2) Social Services
- 3) Activities/Life Enrichment
- 4) Dietary
- 5) Housekeeping/Janitorial

In considering a reduction in hours, whenever possible, the District will try to maintain employee benefits whenever possible. A reduced work week for these positions will also be considered.

Administrative functions such as executive, finance, electronic medical records, maintenance, information technology, and payroll/human resources will be reduced on a percentage basis with the overall reduction of the organization.

5. Materials and Services expenditure reductions will be identified and made with the least amount of impact to services for clients. Reorganizations of departments and other cost saving ideas will be considered. Every effort will still be made to continue capital and planning programs geared towards the District's long term needs.