

Clatsop Care Health District
FY 2022 Budget
District (Fund 10)
Last Revised: 06/01/21

	FYTD 03/31/21 + Forecast		Budget		YOY Change		Notes
	FY 2021		FY 2022		\$	%	
Revenue							
Tax Revenue							
Property Taxes		\$506,412		\$521,600	\$15,188	3.0%	
Local Option Taxes		\$635,729		\$654,800	\$19,071	3.0%	
Timber Taxes		\$540,753		\$540,720	(\$33)	0.0%	
Other - SIP		\$6,107		\$0	(\$6,107)	-100.0%	
Tax Revenue		\$1,689,001		\$1,717,120	\$28,119	1.7%	
Donations		\$201		\$240	\$39	19.4%	
Interest Income		\$15,408		\$15,360	(\$48)	-0.3%	
Total Revenue		\$1,704,610		\$1,732,720	\$28,158	1.7%	
Expenses							
Administration							
Personnel Costs							
Salaries and Wages		\$160,176		\$217,660	\$57,484	35.9%	
Employee PTO		\$15,761		\$18,250	\$2,489	15.8%	
Payroll Taxes		\$15,674		\$21,020	\$5,346	34.1%	
Health Insurance and Benefits		\$19,007		\$33,000	\$13,993	73.6%	
Workers Compensation		\$3,162		\$4,230	\$1,068	33.8%	
Personnel costs		\$213,780		\$294,160	\$80,380	37.6%	
Materials and Supplies							
Office Expenses		\$479		\$480	\$1	0.2%	
Advertising and Marketing (Hiring)		\$4,656		\$4,680	\$24	0.5%	
Advertising and Marketing		\$5,748		\$5,760	\$12	0.2%	
Accounting Services		\$103,610		\$77,000	(\$26,610)	-25.7%	
Legal Expense		\$218		\$0	(\$218)	-100.0%	
Conventions and Meetings		\$195		\$240	\$45	23.1%	
Travel		\$469		\$480	\$11	2.3%	
Management Consultants		\$2,061		\$2,040	(\$21)	-1.0%	
Education and Training		\$0		\$0	\$0	0.0%	
Hosting Services		\$7,109		\$7,080	(\$29)	-0.4%	

Clatsop Care Health District

FY 2022 Budget

District (Fund 10)

Last Revised: 06/01/21

	FYTD 03/31/21 + Forecast		Budget		YOY Change		
	FY 2021		FY 2022		\$	%	Notes
Licenses	\$10		\$0		(\$10)	-100.0%	
Communications	\$207		\$240		\$33	15.9%	
Hiring Expenses	\$0		\$0		\$0	0.0%	
Dues and Subscriptions	\$4,747		\$4,800		\$53	1.1%	
Repairs and Maintenance	\$0		\$0		\$0	0.0%	
Employee Gifts and Awards	\$1,227		\$1,200		(\$27)	-2.2%	
Non-chargeable Supplies and Equipment	\$266		\$240		(\$26)	-9.8%	
Non-chargeable Supplies and Equipment - IT	\$489		\$480		(\$9)	-1.8%	
Miscellaneous Administrative Expenses	\$630		\$660		\$30	4.8%	
Materials and Supplies	\$132,121		\$105,380		(\$26,741)	-20.2%	
Administration	\$345,901		\$399,540		\$53,639	15.5%	
Transfer Expense							
					(\$420,145)	214.2%	
Excess (Deficiency) of Revenue over Expenditures							
	\$1,162,564		\$1,949,470		\$786,906	67.7%	

Clatsop Care Health District

FY 2022 Budget

Facility: Clatsop Care Center (CCC - Fund 11)

Last Revised: 06/01/21

FYTD 03/31/21

+ Forecast

	FY 2021		Budget		YOY Change		Notes
	FY 2021		FY 2022		\$	%	
Statistical Data							
<i>Patient Days by Payer:</i>							
Medicare A	3,189		2,920		(269)	-8.4%	
Medicaid	5,536		6,205		669	12.1%	
Private Pay	571		730		159	27.8%	
Total Patient Days	9,296		9,855		559	6.0%	
<i>Avg Patients per Day by Payer:</i>							
Medicare A	8.74		8.00		(0.74)	-8.4%	
Medicaid	15.17		17.00		1.83	12.1%	
Private Pay	1.56		2.00		0.44	27.8%	
Avg Patients per Day	25.47		27.00		1.53	6.0%	
Revenues							
Medicare A	\$1,895,188		\$1,971,000		\$75,812	4.0%	
Medicare B	\$68,615		\$62,840		(\$5,775)	-8.4%	
Medicaid	\$1,992,000		\$2,408,730		\$416,730	20.9%	
Private	\$194,175		\$258,790		\$64,615	33.3%	
Miscellaneous Nursing	\$0		\$0		\$0	0.0%	
Service Revenue	\$4,149,978		\$4,701,360		\$551,382	13.3%	
HHS Provider Relief Funds	\$0		\$0		\$0	0.0%	
COVID Testing Revenue	\$12,455		\$0		(\$12,455)	-100.0%	
Miscellaneous Revenue	\$3,117		\$0		(\$3,117)	-100.0%	
Interest Income	\$123		\$120		(\$3)	-2.4%	
Total Revenues	\$4,165,673		\$4,701,480		\$535,807	12.9%	
% Medicare A	45.7%		41.9%		-3.7%		
% Medicare B	1.7%		1.3%		-0.3%		
% Medicaid	48.0%		51.2%		3.2%		
% Private	4.7%		5.5%		0.8%		
Avg Rev per Patient Day - Medicare A	\$594.29		\$675.00		\$80.71	13.6%	
Avg Rev per Patient Day - Medicare B	\$21.52		\$21.52		\$0.00	0.0%	
Avg Rev per Patient Day - Medicaid	\$359.83		\$388.19		\$28.37	7.9%	
Avg Rev per Patient Day - Private	\$340.06		\$354.51		\$14.45	4.2%	

Clatsop Care Health District

FY 2022 Budget

Facility: Clatsop Care Center (CCC - Fund 11)

Last Revised: 06/01/21

FYTD 03/31/21 + Forecast		Budget		YOY Change		Notes
FY 2021		FY 2022		\$	%	
Expenditures						
<i>Nursing</i>						
Personnel Costs	\$1,670,090	\$1,690,490		\$20,400	1.2%	Restructure of Charge Nurse/Med Aide; Reduction in Temp Agency
Materials and Supplies	\$828,200	\$622,640		(\$205,560)	-24.8%	
Nursing Total	\$2,498,290	\$2,313,130		(\$185,160)	-7.4%	
<i>Therapy</i>						
Therapy Services	\$476,076	\$436,320		(\$39,756)	-8.4%	
Materials and Supplies	\$10,646	\$10,680		\$34	0.3%	
Therapy Total	\$486,722	\$447,000		(\$39,722)	-8.2%	
<i>Administration</i>						
Personnel Costs	\$177,709	\$226,940		\$49,231	27.7%	1.0 FTE Add; Administrator Partial Vacancy in FY 2021
Materials and Supplies	\$584,526	\$600,530		\$16,004	2.7%	
Capital Outlay	\$3,327	\$0		(\$3,327)	-100.0%	
Administration Total	\$765,562	\$827,470		\$61,908	8.1%	
<i>Maintenance Services</i>						
Personnel Costs	\$85,688	\$81,160		(\$4,528)	-5.3%	
Materials and Supplies	\$40,461	\$48,900		\$8,439	20.9%	
Maintenance Total	\$126,149	\$130,060		\$3,911	3.1%	
<i>Laundry/Housekeeping</i>						
Personnel Costs	\$211,932	\$262,310		\$50,378	23.8%	Change in staffing structure
Materials and Supplies	\$32,236	\$20,770		(\$11,466)	-35.6%	Budget PPD Lower than FY2021 Actual
Laundry/Housekeeping Total	\$244,168	\$283,080		\$38,912	15.9%	
<i>Activities</i>						
Personnel Costs	\$60,075	\$72,240		\$12,165	20.2%	Full staffing in FY2022; Additional benefit costs
Materials and Supplies	\$1,952	\$3,410		\$1,458	74.7%	
Activities Total	\$62,027	\$75,650		\$13,623	22.0%	

Clatsop Care Health District

FY 2022 Budget

Facility: Clatsop Care Center (CCC - Fund 11)

Last Revised: 06/01/21

FYTD 03/31/21
+ Forecast

	FY 2021
Dietary	
Personnel Costs	\$220,956
Materials and Supplies	\$104,648
Dietary Total	\$325,604
Social Services	
Personnel Costs	\$62,109
Materials and Supplies	\$0
Social Services Total	\$62,109
Depreciation Expense	\$95,345
Total Expenditures	\$4,665,976
Transfers In	\$62,075
Excess (Deficiency) of Revenue over Expenditures	(\$438,228)

Budget

FY 2022
\$197,070
\$78,110
\$275,180
\$64,320
\$0
\$64,320
\$95,400
\$4,511,290
\$0
\$190,190

YOY Change

\$	%	Notes
(\$23,886)	-10.8%	Change in staffing structure
(\$26,538)	-25.4%	
(\$50,424)	-15.49%	
\$2,211	3.6%	
\$0	0.0%	
\$2,211	3.56%	
\$55	0.06%	
(\$154,686)	-3.32%	
(\$62,075)	-100.00%	
\$628,418	143.40%	

Clatsop Care Health District
FY 2022 Budget
Facility: Memory Care (CMCC - Fund 13)
Last Revised: 06/01/21

	FYTD 03/31/21 + Forecast		Budget		YOY Change	
	FY 2021	FY 2022	\$	%	Notes	
Statistical Data						
Number of Units Available	32	32	-	0.0%		
Patient Days:						
Private	7,456	8,030	574	7.7%		
Medicaid	3,509	3,285	(224)	-6.4%		
Total	10,965	11,315	350	3.2%		
Avg Occupancy / Day	30.04	31.00	0.96	3.2%		
Avg Occupancy / Day - Private	20.43	22.00	1.57	7.7%		
Avg Occupancy / Day - Medicaid	9.61	9.00	(0.61)	-6.4%		
% Private	68.0%	71.0%	3.0%	4.4%		
% Medicaid	32.0%	29.0%	-3.0%	-9.3%		
Revenues						
Private	\$1,658,697	\$1,856,520	\$197,823	11.9%	Shift from Medicaid	
Medicaid	\$596,962	\$586,920	(\$10,042)	-1.7%	Shift to Private	
Service Revenue	\$2,255,659	\$2,443,440	\$187,781	8.3%		
Miscellaneous Revenue	\$12,161	\$0	(\$12,161)	-100.0%	COVID Testing Reimbursement	
Total Revenues	\$2,267,820	\$2,443,440	\$175,620	7.7%		
Average Room and Board Rate - Private	\$6,767	\$7,032	\$265	3.9%		
Average Room and Board Rate - Medicaid	\$5,175	\$5,434	\$259	5.0%		
% Private	73.5%	76.0%	2.4%			
% Medicaid	26.5%	24.0%	-2.4%			
Expenditures						
<i>Nursing</i>						
Personnel Costs	\$883,389	\$1,019,860	\$136,471	15.4%		
Materials and Supplies	\$37,089	\$44,040	\$6,951	18.7%		
Nursing Total	\$920,478	\$1,063,900	\$143,422	15.6%		
<i>Administration</i>						
Personnel Costs	\$155,662	\$161,760	\$6,098	3.9%		
Materials and Supplies	\$309,086	\$305,670	(\$3,416)	-1.1%		
Debt Service/Building Capital Lease	\$359,989	\$349,640	(\$10,349)	-2.9%		
Administration Total	\$824,737	\$817,070	(\$7,667)	-0.9%		
<i>Maintenance Services</i>						
Personnel Costs	\$56,670	\$70,730	\$14,060	24.8%		
Materials and Supplies	\$34,104	\$44,080	\$9,976	29.3%		
Maintenance Total	\$90,774	\$114,810	\$24,036	26.5%		
<i>Activities</i>						
Personnel Costs	\$44,273	\$61,730	\$17,457	39.4%		
Materials and Supplies	\$1,912	\$4,280	\$2,368	123.8%		
Activities Total	\$46,185	\$66,010	\$19,825	42.9%		
<i>Dietary</i>						
Personnel Costs	\$215,485	\$223,110	\$7,625	3.5%		
Materials and Supplies	\$92,874	\$81,600	(\$11,274)	-12.1%		
Dietary Total	\$308,359	\$304,710	(\$3,649)	-1.18%		
Depreciation	\$19,628	\$25,200	\$5,572	28.39%		
Amortization	\$316,293	\$316,320	\$27	0.01%		
Total Expenditures	\$2,526,454	\$2,708,020	\$181,566	7.19%		
Excess (deficiency) of revenues over expenditures (before other financing sources)	(\$258,634)	(\$264,580)	(\$5,946)	2.30%		
Transfers In	\$31,483	\$264,580	\$233,097	740.39%		

FY 2022 Budget

Last Revised: 06/01/21

YOY Change

Clatsop Care Health District
FY 2022 Budget
In-Home Care (IHC - Fund 17)
Final: 06/01/21

	FYTD 03/31/21 + Forecast	Budget FY 2022	YOY Change		Notes
			\$	%	
Statistical Data					
Visits					
Initial Intake & Screen Visits	56	59	3	5.4%	
Initial Medication Set-up	1	-	(1)	-100.0%	
Nursing Care - RN	3	-	(3)	-100.0%	
Case Management IHC Director	-	-	-	0.0%	
Companion Care Visits	1,783	1,766	(17)	-1.0%	
Non-Certified Care Giver Visits	5,273	5,367	94	1.8%	
Total Visits	7,116	7,192	76	1.1%	
Avg Visits / Day - Companion Care	4.88	4.84	(0.04)	-0.8%	
Avg Visits / Day - Non-Certified Care Giver	14.45	14.70	0.25	1.7%	
Hours Billed					
Companion Care Hours Billed	4,209	4,135	(74)	-1.8%	
Non-Certified Care Giver Hours Billed	20,395	20,969	574	2.8%	
Avg Hours / Visit - Companion Care	2.36	2.34	(0.02)	-0.8%	
Avg Hours / Visit - Non-Certified Care Giver	3.87	3.91	0.04	1.0%	
Revenues					
Private	\$507,856	\$559,070	\$51,214	10.1%	
Medicaid	\$165,348	\$167,920	\$2,572	1.6%	
Ancillary	\$21,230	\$21,240	\$10	0.0%	
Service Revenue	\$694,434	\$748,230	\$53,796	7.7%	
Miscellaneous Revenue	\$5,955	\$3,720	(\$2,235)	-37.5%	
Interest Income	\$605	\$600	(\$5)	-0.8%	
Total Revenues	\$700,994	\$752,550	\$51,556	7.4%	
% Medicaid (NonCert Care Giver)	29.7%	27.6%	-2.1%		
Avg Service Rev per Day	\$1,903	\$2,050	\$147	7.7%	
Expenditures					
Health Services					

Clatsop Care Health District
 FY 2022 Budget
 In-Home Care (IHC - Fund 17)
 Final: 06/01/21

	FYTD 03/31/21 + Forecast	Budget FY 2022	YOY Change		Notes
			\$	%	
Personnel Costs	\$630,328	\$610,260	(\$20,068)	-3.2%	
Materials and Supplies	\$109,513	\$111,000	\$1,487	1.4%	
Nursing Total	\$739,841	\$721,260	(\$18,581)	-2.5%	
Total Expenditures	\$739,841	\$721,260	(\$18,581)	-2.51%	
Transfer Revenue	\$0	\$0	\$0	0.00%	
Excess (Deficiency) of Revenue over Expenditures	(\$38,847)	\$31,290	\$70,137	180.55%	

Clatsop Care Health District

FY 2022 Budget

Facility: Clatsop Retirement Village (CRV - Fund 21)

Last Revised: 06/01/21

FYTD 03/31/21
+ Forecast

Statistical Data	FY 2021	Budget FY 2022	YOY Change		Notes
			\$	%	
Number of Units Available	69	69	-	0.0%	
Patient Days (In-House):					
Private	14,406	12,590	(1,816)	-12.6%	
Medicaid	5,111	9,182	4,071	79.7%	
Total	19,517	21,772	2,255	11.6%	
Avg Occupancy / Day	58.72	59.67	0.95	1.6%	
Avg Occupancy / Day - Private	39.47	34.50	(4.97)	-12.6%	
Avg Occupancy / Day - Medicaid	19.25	25.17	5.92	30.8%	
% Private	67.2%	57.8%	-9.4%	-14.0%	
% Medicaid	32.8%	42.2%	9.4%	28.7%	
Revenues					
Private	\$1,856,475	\$1,822,800	(\$33,675)	-1.8%	
Medicaid	\$744,164	\$1,050,960	\$306,796	41.2%	
Service Revenue	\$2,600,639	\$2,873,760	\$273,121	10.5%	
Miscellaneous Revenue	\$12,332	\$480	(\$11,852)	-96.1%	COVID Testing Reimbursement
Interest Income	\$18	\$0	(\$18)	-100.0%	
Total Revenues	\$2,612,989	\$2,874,240	\$261,251	10.0%	
Average Room and Board Rate - Private	\$3,920	\$4,403	\$483	12.3%	
Average Room and Board Rate - Medicaid	\$3,222	\$3,480	\$258	8.0%	
% Private	71.4%	63.4%	-8.0%		
% Medicaid	28.6%	36.6%	8.0%		
Expenditures					
Nursing					
Personnel Costs	\$1,021,312	\$1,047,060	\$25,748	2.5%	
Materials and Supplies	\$40,095	\$43,080	\$2,985	7.4%	
Nursing Total	\$1,061,407	\$1,090,140	\$28,733	2.7%	
Administration					
Personnel Costs	\$179,098	\$187,200	\$8,102	4.5%	
Materials and Supplies	\$995,563	\$996,760	\$1,197	0.1%	
Administration Total	\$1,174,661	\$1,183,960	\$9,299	0.8%	
Maintenance Services					
Personnel Costs	\$137,767	\$155,910	\$18,143	13.2%	
Materials and Supplies	\$82,037	\$86,320	\$4,283	5.2%	
Maintenance Total	\$219,804	\$242,230	\$22,426	10.2%	
Activities					
Personnel Costs	\$40,358	\$67,590	\$27,232	67.5%	

Clatsop Care Health District

FY 2022 Budget

Facility: Clatsop Retirement Village (CRV - Fund 21)

Last Revised: 06/01/21

FYTD 03/31/21 + Forecast		Budget		YOY Change		Notes
	FY 2021		FY 2022	\$	%	
Materials and Supplies	\$7,604		\$7,560	(\$44)	-0.6%	
Activities Total	\$47,962		\$75,150	\$27,188	56.7%	
Dietary						
Personnel Costs	\$406,736		\$397,590	(\$9,146)	-2.2%	
Materials and Supplies	\$217,870		\$217,920	\$50	0.0%	
Dietary Total	\$624,606		\$615,510	(\$9,096)	-1.46%	
Depreciation Expense			\$18,959	\$1	0.01%	
Total Expenditures	\$3,147,399		\$3,225,950	\$78,551	2.50%	
Transfers In	\$2,745		\$351,710	\$348,965	12712.75%	
Excess (Deficiency) of Revenue over Expenditures	(\$531,665)		\$0	\$531,665	100.00%	

Clatsop Care Health District
FY 2022 Budget
LLC (Fund 23)

Last Revised: 05/13/21

FYTD 03/31/21 +
Forecast

	FY 2021	Budget FY 2022	YOY Change		Notes
			\$	%	
Revenue					
Rent Revenue	\$533,484	\$533,520	\$36	0.0%	
Interest Income	\$240	\$240	\$0	0.0%	
Total Revenue	\$533,724	\$533,760	\$36	0.0%	
Expenses					
Materials and Supplies					
Property and Liability Insurance	\$39,694	\$40,910	\$1,216	3.1%	
Misc Taxes, Licenses, and Permits	\$100	\$100	\$0	0.0%	
Mortgage Insurance	\$36,454	\$35,810	(\$644)	-1.8%	
<i>Materials and Supplies</i>	<i>\$76,248</i>	<i>\$76,820</i>	<i>\$572</i>	<i>0.8%</i>	
Debt Service					
Interest Expense	\$180,689	\$155,830	(\$24,859)	-13.8%	
<i>Debt Service</i>	<i>\$180,689</i>	<i>\$155,830</i>	<i>(\$24,859)</i>	<i>-13.8%</i>	
Administration Total	\$256,937	\$232,650	(\$24,287)	-9.5%	
Depreciation Expense	\$231,499	\$236,290	(\$24,287)	-10.5%	
Excess (Deficiency) of Revenue over Expenditures	\$45,288	\$64,820	\$19,532	43.1%	