

SAN JUAN HEALTH SERVICE DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
PROPRIETARY FUNDS
FOR THE YEARS ENDED DECEMBER 2023 THROUGH 2025

| | 2025 Proposed | 2024 Amended | 2024 Projected Actual | % of Operating Revenues | 2024 Original | 2023 Actual |
|---|----------------------|----------------------|--------------------------|-------------------------------|----------------------|----------------------|
| Operating revenues: | | | | | | |
| Net patient service revenue, net of provision for bad debt | \$ 24,595,887 | \$ 23,424,654 | \$ 23,424,654 | | \$ 23,633,484 | \$ 22,298,639 |
| Other operating revenue | 507,876 | 497,918 | 497,918 | | 444,314 | 216,384 |
| Total operating revenues | \$ 25,103,763 | \$ 23,922,572 | \$ 23,922,572 | | \$ 24,077,798 | \$ 22,515,023 |
| Operating expenses: | | | | | | |
| Employee salaries | \$ 11,839,351 | \$ 11,494,516 | \$ 11,494,516 | 48% | \$ 10,902,840 | \$ 10,705,854 |
| Employee benefits | 3,747,702 | 3,407,002 | 3,407,002 | 14% | 3,549,238 | 3,303,143 |
| Supplies | 5,114,438 | 4,965,474 | 4,965,474 | 21% | 5,075,911 | 4,342,414 |
| Utilities | 231,285 | 224,549 | 224,549 | 1% | 246,734 | 244,667 |
| Repairs and maintenance | 614,623 | 596,721 | 596,721 | 2% | 624,229 | 566,358 |
| Depreciation | 1,145,932 | 1,145,932 | 1,145,932 | 5% | 1,329,372 | 1,328,162 |
| Insurance | 212,650 | 206,456 | 206,456 | 1% | 205,101 | 200,448 |
| Travel, Education and Training | 145,504 | 141,266 | 141,266 | 1% | 94,957 | 127,006 |
| Professional fees | 1,943,614 | 1,877,888 | 1,877,888 | 8% | 1,941,639 | 1,783,021 |
| Miscellaneous | 693,126 | 672,938 | 672,938 | 3% | 731,530 | 663,581 |
| Total operating expenses | \$ 25,688,226 | \$ 24,732,742 | \$ 24,732,742 | 103% | \$ 24,701,551 | \$ 23,264,654 |
| Operating income (loss) | \$ (584,463) | \$ (810,170) | \$ (810,170) | | \$ (623,753) | \$ (749,631) |
| Nonoperating revenues (expenses): | | | | | | |
| Property tax revenue | \$ 851,908 | \$ 823,390 | \$ 823,390 | | \$ 823,390 | \$ 946,891 |
| Interest income | 1,500,000 | 840,533 | 840,533 | | 500,000 | 508,837 |
| Gain/(Loss) on disposition of capital assets | - | - | - | | - | - |
| Interest expense | (77,500) | (60,348) | (60,348) | | (65,000) | (60,623) |
| Grants and contributions less seed funds | 65,000 | 12,541,492 | 12,541,492 | | 65,000 | 281,868 |
| Miscellaneous Rents | 30,000 | 30,000 | 30,000 | | 23,100 | 23,100 |
| Total nonoperating revenues (expenses) | \$ 2,369,408 | \$ 14,175,067 | \$ 14,175,067 | | \$ 1,346,490 | \$ 1,700,073 |
| Income (loss) before contributions and transfers | \$ 1,784,945 | \$ 13,364,897 | \$ 13,364,897 | | \$ 722,737 | \$ 950,442 |
| Change in net position | \$ 1,784,945 | \$ 13,364,897 | \$ 13,364,897 | | \$ 722,737 | \$ 950,442 |
| Total net position - beginning | 36,159,247 | 22,794,350 | 22,794,350 | | 22,794,350 | 21,843,908 |
| Prior period adjustment | - | - | - | | - | - |
| Total net position - ending | \$ 37,944,192 | \$ 36,159,247 | \$ 36,159,247 | | \$ 23,517,087 | \$ 22,794,350 |