Seneca Healthcare District

Financial Statements - Board Report (DRAFT)

December 2023

Summary

Seneca Healthcare District had a net loss of $669k, for the month, compared to a budgeted loss of $357k; for a negative variance of $312k. This was primarily due to a negative variance in gross patient revenue (inpatient and outpatient), which was somewhat offset by a positive variance in total operating expenses.

Revenues

Gross patient revenue, for the month, ended at $1.64M compared to a budgeted amount of $2.23M, for a negative variance of $588k. This was due to a continued significant decrease in outpatient hospital utilization and a continued negative variance in the acute inpatient census. Net patient revenue as a percent of gross was 62.8% compared to a budget of 64.7%.

There were 11 acute inpatient days for the month (budget of 23) and 24 swing bed days (budget of 16), resulting in an average daily census (ADC) of 1.13 patients per day. The skilled nursing unit had an ADC of 14.00 (budget of 14.50), resulting in an occupancy percent of 87.50%.

Outpatient revenue was $1.18M versus a budget of $1.67M for a negative variance of $485k. Lake Almanor Clinic visits were 674 versus a budgeted amount of 689.

Expenses

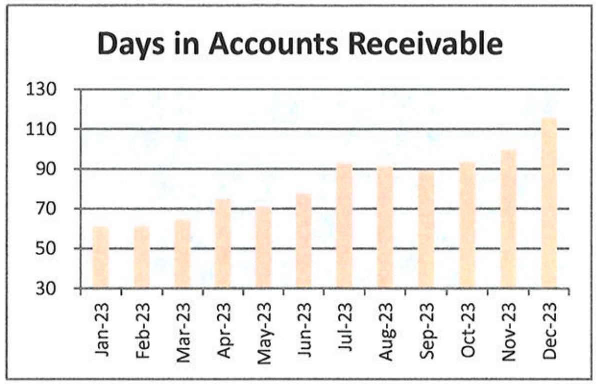
Total operating expenses for the month were $1.73M, versus a budget of $1.80M, for a positive variance of $68k.
Salaries & Wages: Salaries and wages were over budget by $23k. FTEs, for the month, were 100.84 versus a budget of 101.25 and the average hourly wage (AHW) was $42.05 versus a budget of $41.80.
Contract Labor: Contract labor was under budget by $44k, for the month. FTEs, for the month, were 6.84 versus a budget of 9.85 and the AHW was $92.57 versus a budget of $90.26. Total contract FTEs continued to remain under budget in all nursing departments as those positions are now covered with employed personnel.
Pro Fees Medical: See attached analysis
All Other Expense Categories: All categories either slightly above or slightly below the budgeted amount.

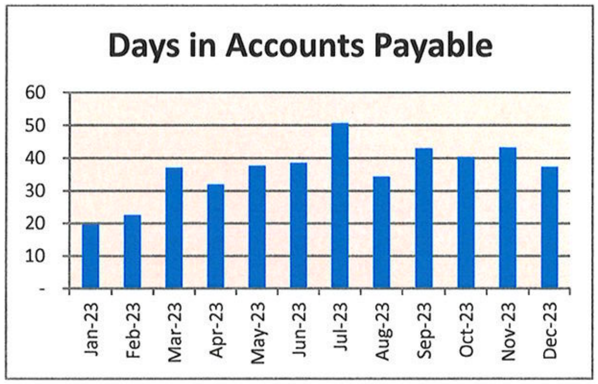
Additional Information

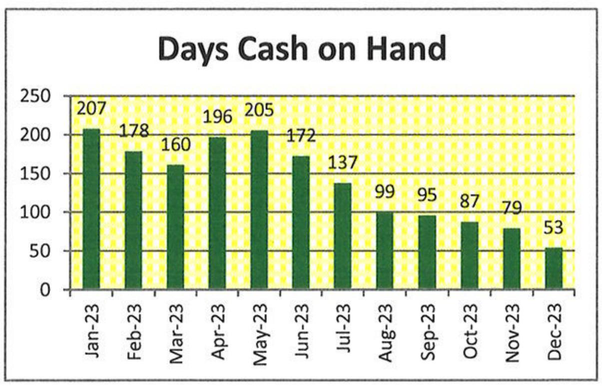
Days of cash on hand decreased from 78.53 to 53.21. This was mainly due to the loss for the month of December and the increase in patient accounts receivable/decreased account collections (Cerner and LTC). There is also 24.05 days cash on hand reflected in board designated funds.

Revenue Cycle

Gross accounts receivable ended the month at $6.62M, which is a $531k increase over November 2023. Gross accounts receivable days increased this month to 115.45 (continued decrease in average daily revenue) and remained well above the best practices target of 45-55 days.







Key Financial Ratios - YTD

Current Ratio	3.26
Operating Margin	-44.8%
Days in Accounts Receivable	115.45
Long-Term Debt to Capitalization	0.01
Debt Service Coverage	-7,916%
Days Cash on Hand Excl. Board Restr.	53.21

Seneca Healthcare District
Income Statement (DRAFT)
For the Month of December 2023

		Month-to-Date % Net Pt Revenue	Month-to-Date Actual	Month-to-Date Budget	Month-to-Date $ Variance	Year-to-Date % Net Pt Revenue	Year-to-Date Actual	Year-to-Date Budget	Year-to-Date $ Variance
1	**REVENUE**								
2	Inpatient Revenue - Acute		32,290	75,074	(42,784)		199,567	445,602	(246,035)
3	Inpatient Revenue - Swing Bed		73,117	49,409	23,708		200,277	293,269	(92,992)
4	Inpatient Revenue - SNF		305,909	314,650	(8,741)		1,698,748	1,738,800	(40,053)
5	Inpatient Revenue - Ancillary		46,049	121,361	(75,312)		306,817	720,337	(413,519)
6	Inpatient Revenue - Total		457,365	560,495	(103,130)		2,405,409	3,198,008	(792,599)
7	Outpatient Revenue		1,181,653	1,666,673	(485,020)		9,079,438	9,892,510	(813,072)
8	Total Patient Revenue		1,639,018	2,227,168	(588,150)		11,484,847	13,090,518	(1,605,671)
9	Contractual Allowances		(503,551)	(668,150)	164,599		(3,482,812)	(3,927,155)	444,344
10	Charity Discount		(4,713)	(11,136)	6,423		(137,387)	(65,453)	(71,934)
11	Other Allowances		(65,729)	(44,543)	(21,185)		(184,979)	(261,810)	76,831
12	Bad Debt		(34,934)	(62,583)	27,649		(177,437)	(367,844)	190,406
13	Total Deductions		(608,927)	(786,413)	177,486		(3,982,616)	(4,622,262)	639,646
14	Net Patient Revenue		1,030,091	1,440,755	(410,664)		7,502,231	8,468,256	(966,025)
	% of Gross Revenue		*62.8%*	*64.7%*	*-1.8%*		*65.3%*	*64.7%*	*0.6%*
15	Meaningful Use Revenue			-	-		-	-	-
16	Quality Payments			-	-		-	-	-
17	Other Operating Revenue		6,142	1,805	4,337		23,120	10,828	12,291
18	Total Operating Revenue		1,036,233	1,442,559	(406,327)		7,525,350	8,479,084	(953,734)
19	**EXPENSES**								
20	Salaries & Wages	74.8%	(770,266)	(747,587)	(22,679)	57.9%	(4,346,965)	(4,437,292)	90,327
21	Employee Benefits	13.1%	(134,787)	(155,516)	20,729	11.4%	(855,655)	(923,063)	67,409
22	Contract Labor	10.7%	(109,748)	(154,027)	44,279	15.3%	(1,144,186)	(914,223)	(229,964)
23	Professional Fees - Medical	26.1%	(268,747)	(265,783)	(2,965)	22.4%	(1,681,208)	(1,616,171)	(65,038)
24	Professional Fees - Other	6.2%	(63,616)	(49,517)	(14,099)	2.1%	(160,295)	(147,100)	(13,195)
25	Supplies	4.9%	(50,586)	(90,380)	39,793	7.9%	(590,856)	(536,446)	(54,409)
26	Purchased Services	15.8%	(162,978)	(165,747)	2,769	14.3%	(1,070,189)	(1,119,481)	49,292
27	Insurance	2.6%	(26,678)	(25,689)	(990)	2.1%	(158,462)	(154,132)	(4,330)
28	Rentals and Leases	1.5%	(15,867)	(15,442)	(425)	1.2%	(88,164)	(92,650)	4,486
29	Repairs and Maintenance	0.8%	(8,210)	(17,470)	9,261	1.5%	(113,765)	(121,823)	8,058
30	Utilities and Telephone	2.6%	(26,418)	(27,796)	1,377	2.3%	(174,946)	(166,774)	(8,172)
31	Depreciation & Amortization	3.5%	(35,816)	(36,966)	1,150	2.9%	(214,896)	(221,796)	6,901
32	Other Expenses	5.6%	(57,275)	(47,000)	(10,274)	4.0%	(296,543)	(270,002)	(26,541)
33	Total Operating Expenses	168.0%	(1,730,992)	(1,798,919)	67,927	145.2%	(10,896,130)	(10,720,955)	(175,175)
34	Income From Operations	-67.4%	(694,760)	(356,359)	(338,400)	-44.9%	(3,370,779)	(2,241,870)	(1,128,909)
35	Tax Revenue	0.0%	-	-	-	0.0%	-	-	-
36	IGT - Incoming Portion	0.0%	-		-	7.6%	567,976	512,713	55,263
37	Non Capital Grants and Donations	2.2%	22,150	-	22,150	0.6%	45,233	18,333	26,899
38	Interest Income	0.4%	3,814	-	3,814	2.3%	175,539	110,000	65,539
39	Interest Expense	0.0%	(211)	(300)	89	0.0%	(1,103)	(1,800)	697
40	Non-Operating Income (Expense)	0.0%			-	0.0%	-	-	-
41	Total Non-Operating Gain (Loss)	2.5%	25,753	(300)	26,053	10.5%	787,644	639,246	148,398
42	**Net Income**	-64.9%	(669,007)	(356,659)	(312,347)	-34.4%	(2,583,135)	(1,602,624)	(980,511)
43	Operating Margin %		(67.0%)	(24.7%)	-42.34%		(44.8%)	(26.4%)	-18.35%
44	Net Margin %		(64.6%)	(24.7%)	-39.84%		(34.3%)	(18.9%)	-15.42%
45	Payroll as % of Operating Expense		44.50%	41.56%	2.94%		39.89%	41.39%	-1.49%
46	IGT Transaction Summary								
47	Outgoing				-		175,713	185,969	10,256
48	Incoming				-		567,976	512,713	55,263
49	Net Impact		-	-	-		392,263	326,744	65,519

Seneca Healthcare District
Income Statement (DRAFT)
13-Month Trend Ended December 31, 2023

		Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1	**REVENUE**													
2	Inpatient Revenue - Acute	119,473	25,832	100,099	142,076	138,847	12,916	48,435	38,748	9,687	50,190	28,127	40,525	32,290
3	Inpatient Revenue - Swing	73,117	41,327	-	-	-	-	-	22,253	12,716	60,401	31,790	-	73,117
4	Inpatient Revenue - SNF	241,855	254,257	260,459	269,141	257,262	287,037	294,590	276,255	251,016	258,684	305,909	300,975	305,909
5	Inpatient Revenue - Ancillary	226,865	50,997	190,696	210,676	186,226	54,007	45,221	58,327	24,434	69,956	49,339	58,713	46,049
6	Inpatient Revenue - Total	661,310	372,414	551,253	621,893	582,335	353,959	388,246	395,583	297,853	439,230	415,165	400,213	457,365
7	Outpatient Revenue	1,775,759	1,796,058	1,468,780	1,548,012	1,511,744	1,341,411	1,476,308	1,840,187	1,676,962	1,628,098	1,503,203	1,249,335	1,181,653
8	Total Patient Revenue	2,437,069	2,168,472	2,020,034	2,169,904	2,094,079	1,695,371	1,864,555	2,235,770	1,974,815	2,067,328	1,918,368	1,649,548	1,639,018
9	Contractual Allowances	(790,961)	(672,755)	(593,285)	(747,583)	(709,935)	(546,038)	(538,063)	(768,951)	(554,036)	(632,135)	(495,341)	(528,798)	(503,551)
10	Charity Discount	(993)	-	(18,363)	(7,213)	(22,548)	(2,556)	(112,714)	-	(18,848)	(81,673)	(25,223)	(6,929)	(4,713)
11	Other Allowances	(37,429)	(75,926)	(87,935)	(67,310)	(71,204)	(49,272)	(30,642)	(15,720)	(22,517)	(42,731)	(33,887)	(4,394)	(65,729)
12	Bad Debt	(74,468)	(65,357)	(73,368)	(42,659)	(49,265)	(68,155)	(15,704)	(14,876)	(39,259)	(3,085)	(43,739)	(41,544)	(34,934)
13	Total Deductions	(903,851)	(814,038)	(772,952)	(864,765)	(852,952)	(666,021)	(697,124)	(799,547)	(634,661)	(759,624)	(598,191)	(581,665)	(608,927)
14	Net Patient Revenue	1,533,218	1,354,434	1,247,082	1,305,140	1,241,127	1,029,350	1,167,431	1,436,222	1,340,154	1,307,704	1,320,177	1,067,884	1,030,091
	% of Gross Revenue	*62.9%*	*62.5%*	*61.7%*	*60.1%*	*59.3%*	*60.7%*	*62.6%*	*64.2%*	*67.9%*	*63.3%*	*68.8%*	*64.7%*	*62.8%*
15	Meaningful Use Revenue	-	-	-	-	-	-	-	-	-	-	-		-
16	Quality Payments	-	-	-	-	-	-	-	-	-	-	-		-
17	Other Operating Revenue	5,374	3,675	1,578	866	1,165	1,164	576	253	2,932	4,893	4,494	4,406	6,142
18	Total Operating Revenue	1,538,592	1,358,109	1,248,660	1,306,005	1,242,293	1,030,514	1,168,007	1,436,476	1,343,086	1,312,596	1,324,671	1,072,289	1,036,233
19	**EXPENSES**													
20	Salaries & Wages	(642,354)	(702,357)	(673,881)	(727,030)	(761,394)	(631,624)	(693,436)	(681,941)	(728,270)	(695,524)	(719,150)	(751,814)	(770,266)
21	Employee Benefits	(128,026)	(126,941)	(120,214)	(128,148)	(146,083)	(137,230)	(142,333)	(144,839)	(140,236)	(152,099)	(141,798)	(141,896)	(134,787)
22	Contract Labor	(87,029)	(94,570)	(101,356)	(103,543)	(99,054)	(109,088)	(242,451)	(264,877)	(240,485)	(227,458)	(167,750)	(133,869)	(109,748)
23	Professional Fees - Medical	(279,561)	(293,412)	(250,960)	(242,342)	(266,203)	(240,685)	(272,930)	(271,790)	(319,644)	(259,900)	(285,786)	(275,342)	(268,747)
24	Professional Fees - Other	(18,143)	(18,213)	(12,913)	(40,782)	(20,198)	(17,267)	(36,218)	(16,749)	(21,505)	(22,170)	(28,733)	(7,523)	(63,616)
25	Supplies	(280,006)	(88,996)	(70,029)	(81,127)	(91,570)	(64,984)	(127,856)	(125,919)	(91,137)	(127,730)	(83,365)	(112,118)	(50,586)
26	Purchased Services	(180,888)	(205,636)	(182,950)	(127,581)	(176,901)	(192,449)	(379,020)	(229,671)	(140,485)	(141,908)	(197,897)	(197,250)	(162,978)
27	Insurance	(22,228)	(22,301)	(22,285)	(12,263)	(13,870)	(22,365)	(23,516)	(21,109)	(26,148)	(26,519)	(26,843)	(26,583)	(26,678)
28	Rentals and Leases	(14,636)	(14,119)	(15,101)	(21,381)	(7,358)	(7,088)	(13,632)	(14,157)	(12,423)	(15,400)	(16,091)	(14,226)	(15,867)
29	Repairs and Maintenance	(18,872)	(22,165)	(14,964)	(8,927)	(10,193)	(25,318)	(10,237)	(22,587)	(14,443)	(11,120)	(39,684)	(19,199)	(8,210)
30	Utilities and Telephone	(31,855)	(27,422)	(25,622)	(31,028)	(27,378)	(24,378)	(21,293)	(25,691)	(24,920)	(18,949)	(54,930)	(27,142)	(26,418)
31	Depreciation & Amortization	(32,493)	(36,150)	(36,150)	(35,885)	(35,885)	(35,885)	(36,194)	(35,816)	(35,816)	(35,816)	(35,816)	(35,816)	(35,816)
32	Other Expenses	(32,628)	(59,262)	(39,750)	(62,002)	(49,143)	(54,173)	(36,639)	(37,678)	(66,548)	(34,613)	(32,772)	(67,657)	(57,275)
33	Total Operating Expenses	(1,768,719)	(1,711,544)	(1,566,175)	(1,622,041)	(1,705,230)	(1,562,533)	(2,035,755)	(1,892,824)	(1,862,060)	(1,769,205)	(1,830,614)	(1,810,434)	(1,730,992)
34	Income From Operations	(230,127)	(353,435)	(317,515)	(316,035)	(462,937)	(532,019)	(867,748)	(456,349)	(518,974)	(456,609)	(505,943)	(738,145)	(694,760)
35	Tax Revenue	-	-	-	-	-	-	260,000	-	-	-	-	-	-
36	IGT - Incoming Portion	-	-	-	-	-	-	-	-	-	-	-	567,976	-
37	Non Capital Grants and Donations	520	132	130,209	150	4,175	137,167	304,387	-	-	12,783	4,200	6,100	22,150
38	Interest Income	2,040	42,984	2,266	1,975	68,094	4,175	2,750	83,605	4,072	2,577	78,536	2,936	3,814
39	Interest Expense	(958)	(348)	(362)	(83)	(388)	(691)	(101)	(156)	(234)	(9)	(372)	(121)	(211)
40	Non-Operating Income (Expense)	-	-	-	-	-	3,000	-	-	-	-	-		-
41	Total Non-Operating Gain (Loss)	1,601	42,768	132,113	2,043	71,881	143,651	567,036	83,448	3,838	15,350	82,363	576,891	25,753
42	**Net Income**	(228,525)	(310,667)	(185,402)	(313,993)	(391,056)	(388,368)	(300,712)	(372,900)	(515,136)	(441,259)	(423,580)	(161,253)	(669,007)
43	Operating Margin %	(15.0%)	(26.0%)	(25.4%)	(24.2%)	(37.3%)	(51.6%)	(74.3%)	(31.8%)	(38.6%)	(34.8%)	(38.2%)	(68.8%)	(67.0%)
44	Net Margin %	(14.9%)	(22.9%)	(14.8%)	(24.0%)	(31.5%)	(37.7%)	(25.7%)	(26.0%)	(38.4%)	(33.6%)	(32.0%)	(15.0%)	(64.6%)
45	Payroll as % of Operating Expense	36.32%	41.04%	43.03%	44.82%	44.65%	40.42%	34.06%	36.03%	39.11%	39.31%	39.28%	41.53%	44.50%
46	IGT Transaction Summary													
47	Outgoing	-	-	-	-	-	-	-	-	-	-	175,713		
48	Incoming	-	-	-	-	-	-	-	-	-	-	-	567,976	
49	Net Impact	-	-	-	-	-	-	-	-	-	-	(175,713)	567,976	-

Seneca Healthcare District
Comparative Balance Sheets - Board Report (DRAFT)
Dates as Indicated

	Unaudited	Audited	Audited	Audited	FY 2024-2023	
	FY 2023	FY 2023	FY 2022	FY 2021	$ Change	% Change
	12/31/2023	6/30/2023	6/30/2022	6/30/2021		
ASSETS						
Current Assets						
Cash	$ 326,945	$ 389,232	$ 747,360	$ 3,115,934	$ (62,287)	-16.00%
Short-term Investments	2,762,486	9,573,855	12,528,820	7,618,504	(6,811,369)	-71.15%
Total Cash and Equivalents	**3,089,431**	**9,963,087**	**13,276,180**	**10,734,438**	**(6,873,656)**	**-68.99%**
Patient Accounts Receivable	6,619,414	4,809,325	3,826,687	3,570,234	1,810,089	37.64%
Accounts Receivable Reserves	(3,163,547)	(2,957,090)	(2,695,705)	(2,453,764)	(206,457)	6.98%
Net Accounts Receivable	**3,455,867**	**1,852,235**	**1,130,982**	**1,116,470**	**1,603,632**	**86.58%**
% of Gross Accounts Receivable	*52.2%*	*38.5%*	*29.6%*	*31.3%*		
Inventory	391,263	389,345	337,226	325,481	1,918	0.49%
Other Assets- Due (to)/from gov't payers	845,709	1,028,152	202,390	1,540,757	(182,443)	-17.74%
Board Restricted Funds - Facility Capital	351,545	351,545	449,934	1,253,165	0	
Board Restricted Funds	1,044,630	1,044,630	1,776,243	2,456,135	0	0.00%
Total Other Assets	2,633,146	2,813,672	2,765,794	5,575,539	(180,525)	-6.42%
Total Current Assets	**9,178,445**	**14,628,994**	**17,172,955**	**17,426,447**	**(5,450,549)**	**-37.26%**
Fixed Assets						
Land	90,610	90,610	90,610	90,610	0	0.00%
Buildings	6,332,966	6,332,966	5,801,899	5,762,782	0	0.00%
Capital Equipment (incld. construction in progress)	11,113,540	8,819,160	6,905,562	5,861,094	2,294,380	26.02%
Total Plant & Equipment	17,537,115	15,242,735	12,798,071	11,714,485	2,294,380	15.05%
Accumulated Depreciation	(10,429,807)	(10,214,911)	(9,811,659)	(9,363,323)	(214,896)	2.10%
Net Fixed Assets	**7,107,309**	**5,027,824**	**2,986,411**	**2,351,162**	**2,079,484**	**41.36%**
TOTAL ASSETS	**$ 16,285,753**	**$ 19,656,818**	**$ 20,159,367**	**$ 19,777,608**	**$ (3,371,065)**	**-17.15%**
LIABILITIES AND RETAINED EARNINGS						
Current Liabilities						
Accounts Payable	$ 1,112,419	$ 1,766,116	$ 1,598,381	$ 513,833	$ (653,697)	-37.01%
Accrued Payroll & Benefits	1,105,539	986,623	918,467	620,243	118,916	12.05%
Accrued Other Liabilities	594,959	594,959	1,956,434	4,501,218	0	0.00%
Total Current Liabilities	**2,812,917**	**3,347,698**	**4,473,282**	**5,635,295**	**(534,781)**	**-15.97%**
Long-Term Liabilities						
Loans	0	0	0	1,508,168	0	#DIV/0!
Capitalized Leases	19,456	33,692	60,864	110,836	(14,236)	-42.25%
Total Long-Term Liabilities	**19,456**	**33,692**	**60,864**	**1,619,004**	**(14,236)**	**-42.25%**
TOTAL LIABILITIES	**2,832,373**	**3,381,390**	**4,534,146**	**7,254,299**	**(549,017)**	-16.24%
FUND BALANCE	**13,453,380**	**16,275,429**	**15,625,220**	**12,342,178**	**(2,822,048)**	**-17.34%**
TOTAL LIABILITIES AND FUND BALANCE	**$ 16,285,753**	**$ 19,656,818**	**$ 20,159,367**	**$ 19,596,476**	**$ (3,371,065)**	**-17.15%**

Seneca Healthcare District
Detail of Long Term Debt
As of December 31, 2023

Description	Original Amount	Origination Date	Interest Rate	Monthly Payment	Maturity	Secured By	Balance on Dec 31, 2023
Loans							
CHFFA Help II Loan	387,890	July 2011	3.00%	0	September 2018	Patient AR	0
CHFFA Help II Loan	400,000	January 2015	3.00%	0	February 2019	Patient AR	0
Evident	114,000	October 2017	0.00%	0	September 2019	Equipment	0
PPP Loan	1,508,168	May 2020			May 2022		0
Total Loans	2,410,058			0			0
Capitalized Leases							
Siemens	172,672	September 2017	5.63%	2,492	August 2024	Equipment	19,456
Jules	500,081	February 2013	5.80%	0	February 2018	Equipment	0
Total Capitalized Leases	672,753			2,492			19,456
Total Long Term Liabilities	3,082,811			2,492			19,456

Seneca Healthcare District
Summary Statement of Cash Flows - Board Report
Fiscal Year-to-Date

		YTD 12/31/2023
Net Income (Loss)	$	(2,583,135)
Changes in:		
Depreciation		214,896
(Increase)/Decrease in Net Accounts Receivable		(1,603,632)
(Increase)/Decrease in Inventory		(1,918)
(Increase)/Decrease in Other Assets		182,443
Increase/(Decrease) in Accounts Payable		(639,233)
Increase/(Decrease) in Accrued Payroll & Benefits		118,916
Increase/(Decrease) in Other Accrued Liabilities		-
Net Cash Provided (Used) by Operating Activities		(1,728,528)
(Gain)/Loss on Sale of Fixed Assets		-
Additions to Fixed Assets		(2,294,380)
Net Cash Provided (Used) in Investing Activities		(2,294,380)
Proceeds from New Loans		-
Principal Payments of Loans		-
Principal Payments under Capital Leases		(14,236)
Principal Payments under Inter-Governmental Transfer Program		(175,713)
Net Cash Provided (Used) in Financing Activities		(189,949)
Net Change in Cash and Cash Equivalents		(6,795,991)
Cash and Cash Equivalents, Beginning of Period		11,359,262
Cash and Cash Equivalents, End of Period	$	4,563,271
*Inclusive of Board Restricted Cash		

Cash Detail by Account		
Operating Checking - Plumas Bank		65,600
Payroll Checking - US Bank		13,181
Business Savings - Plumas Bank		324,545
Petty Cash - Receptionists		1,284
Local Agency Investment Fund		4,096,453
Series EE Bonds		62,208
Total Cash and Cash Equivalent Detail	$	4,563,271

SENECA HEALTHCARE DISTRICT
ACTIVITY SUMMARY
FOR THE MONTH OF DECEMBER 2023

		MONTH TO DATE			YEAR TO DATE	
		CURRENT MONTH DEC 2023	PRIOR MONTH NOV 2023	PRIOR YEAR MONTH DEC 2022	JULY 2023 - DEC 2023	JULY 2022 - DEC 2022
1.	In Patient Stays					
	1.a Admissions	4	3	14	20	47
	1.b Discharges	4	3	16	20	46
2.	Out Patient Observations	12	15	17	69	106
3.	Out Patient Surgeries	12	18	24	93	119
4.	Emergency Visits	162	167	289	1,433	1,629
5.	Lab Procedures	1,969	2,338	2,348	14,531	15,635
6.	Radiology Procedures	180	190	317	1,466	1,885
	6.a X-Ray Procedures	137	136	193	1,054	1,065
	6.b Mammography	0	0	0	0	0
	6.c MRI	0	1	3	35	22
	6.d Ultrasound	9	11	24	58	71
	6.e C T Scan	27	40	97	296	727
	6. f Dexascanner	7	2	0	23	0
7.	Respiratory Therapy/ABG/PFT	76	32	247	283	701
8.	CardioPulmonary EKG/Holter	60	39	45	369	372
9.	Stress Tests	0	0	0	1	2
10.	Physical Therapy	285	297	136	1,847	1,721
11.	Lake Almanor Clinic Visits	674	735	510	4,295	3,621
	Dr. Ware	143	132	90	832	526
	Dr. Walls/PA	214	200	58	1,063	477
	Physician Office	159	200	184	1,066	765
	NP Office	0	0	0	0	133
	NP Walk-in/Hayden	116	145	112	958	1,237
	Specialty/Other	42	58	66	376	483
	ACUTE CARE					
12.	Acute Patient Days	11	10	44	60	141
13.	Acute ADC	0.35	0.33	1.42	0.33	0.77
14.	% Occupancy	3.55	3.33	14.19	3.26	7.66
15.	Avg Length of Stay	2.75	3.33	3.14	3.00	3.00
16.	Swing Bed Days	24	0	0	63	42
17.	Swing Bed ADC	0.77	0.00	0.00	0.34	0.23
18.	Total ADC	1.13	0.33	1.42	0.67	0.99
	SKILLED NURSING UNIT					
19.	Patient Days	434	427	434	2,427	2,455
20.	Average Daily Census	14.00	14.23	14.00	13.19	13.34
21.	% Occupancy	87.50	88.96	87.50	82.44	83.39
	TOTALS					
22.	Patient Days	469	437	478	2,550	2,638
23.	Average Daily Census	15.13	14.57	15.42	13.86	14.34
24.	Total Adjusted Patient Days	1,681	1,801	1,190	12,175	9,111

Seneca Healthcare District
Gross Outpatient Revenue
December 2023

	Month Ended 12/31/23			Year to Date 12/31/23		
	Actual	Budget	Variance	Actual	Budget	Variance
Acute			-	-	-	-
Swing			-	-	-	-
SNF			-	-	-	-
Observation	44,955.00	54,703.53	(9,748.53)	222,750.00	324,691.95	(101,941.95)
ER	278,290.00	288,620.19	(10,330.19)	2,294,446.00	1,713,100.49	581,345.51
ER Phy	75,414.00	107,096.59	(31,682.59)	692,711.00	635,670.09	57,040.91
Surgery	37,772.00	82,479.13	(44,707.13)	286,965.00	489,553.53	(202,588.53)
Anesth	2,583.00	5,333.26	(2,750.26)	25,722.00	31,655.46	(5,933.46)
CS	2,506.00	13,753.21	(11,247.21)	24,685.00	81,631.97	(56,946.97)
LAC	193,559.74	223,371.23	(29,811.49)	1,175,601.70	1,325,816.34	(150,214.64)
LAB	198,541.78	244,247.42	(45,705.64)	1,414,579.72	1,449,726.64	(35,146.92)
Blood Gas	6,054.00	0.00	6,054.00	16,904.00	-	16,904.00
Blood Bank	1,846.00	446.91	1,399.09	15,682.00	2,652.62	13,029.38
EKG	31,367.00	36,034.57	(4,667.57)	198,817.00	213,882.61	(15,065.61)
Stress	-		-	1,322.00	-	1,322.00
Radiology	77,111.00	80,829.03	(3,718.03)	538,978.20	479,759.38	59,218.82
Mammo	-		-	-	-	-
MRI	-	20,844.88	(20,844.88)	143,679.00	123,724.43	19,954.57
Ultrasound	10,592.00	7,123.21	3,468.79	63,123.00	42,279.67	20,843.33
CT Scan	84,648.00	202,289.01	(117,641.01)	919,251.00	1,200,683.18	(281,432.18)
OP Proc	1,972.00	0.00	1,972.00	13,219.75	-	13,219.75
Pharmacy	27,451.00	152,133.77	(124,682.77)	346,114.25	902,987.54	(556,873.29)
RT	8,543.00	24,017.27	(15,474.27)	45,885.00	142,554.13	(96,669.13)
PT	98,447.00	123,349.64	(24,902.64)	639,002.00	732,139.78	(93,137.78)
OT		-	-		-	-
Telemed			-			-
Totals	1,181,652.52	1,666,672.85	(485,020.33)	9,079,437.62	9,892,509.80	(813,072.18)

Seneca Healthcare District
Professional Fees- Medical
December 31, 2023

G/L #	Description	Actual ME 12/31/2023	Budget ME 12/31/2023	(Over)/Under Budget	Actual YTD 12/31/2023	Budget YTD 12/31/2023	(Over)/Under Budget
	Grand Total	268,747.30	269,782.79	1,035.49	1,681,208.36	1,628,170.74	(53,037.62)
41220040	EMERG RM PHYSICIAN FEES	117,500.00	115,320.00	(2,180.00)	732,671.22	688,200.00	(44,471.22)
	SHD Contracted Physicians	93,580.00	67,051.87	(26,528.13)	481,305.00	465,510.37	(15,794.63)
	Locums Physicians	23,920.00	48,268.13	24,348.13	251,366.22	222,689.63	(28,676.59)
41220044	SURGERY PHYSICIAN FEES	17,456.12	30,621.71	13,165.59	129,509.70	183,730.25	54,220.55
41220044							
	Surgery - Surgeries Call	7,667.76	15,871.71	8,203.95	63,185.58	95,230.25	32,044.67
	Clinic	6,188.36	8,750.00	2,561.64	38,724.12	52,500.00	13,775.88
	CRNA	3,600.00	6,000.00	2,400.00	27,600.00	36,000.00	8,400.00
41220049	LK ALMANOR PHYSICIAN FEES	82,299.27	77,262.82	(5,036.45)	475,052.47	463,576.92	(11,475.55)
41229049							
	SHD Contracted Physicians	29,816.25	30,416.67	600.42	171,471.06	182,500.00	11,028.94
	FNP Supervision	2,100.00	3,000.00	900.00	14,850.00	18,000.00	3,150.00
	Locums Providers	38,976.00	30,000.00	(8,976.00)	196,754.33	180,000.00	(16,754.33)
	Walk-In Clinic	10,927.02	13,846.15	2,919.13	82,506.08	83,076.92	570.84
	Telemedicine (non-physician)	480.00	-	(480.00)	9,471.00	-	(9,471.00)
		82,299.27	77,262.82	(5,036.45)	475,052.47	463,576.92	(11,475.55)

SHD Contracted Physicians includes Dr. Walls, Dr. Ware, ED physician hospitalist services, and Telemedicine

Other Professional Fees- Medical	51,491.91	46,578.26	(4,913.65)	343,974.97	292,663.56	(51,311.41)