

SENECA HEALTHCARE DISTRICT
BOARD OF DIRECTORS *SPECIAL* BOARD MEETING MINUTES
Lake Almanor Clinic (LAC) Conference Room, 199 Reynolds Road, Chester, CA
September 26th, 2023 - at 3:00 p.m.

- 1) **Call to Order.** President Jerri Nielsen called the Special Board Meeting to order at 3:00pm.
- 2) **Board Members Roll Call.** The President acknowledged the Board Members present/absent:
Jerri Nielsen, President - Present
Sherrie Thrall, Vice-President - Present
Rich Rydell, Treasurer – Absent
Ken Crandall, Secretary - Present
Shelley Stelzner, Assistant Secretary/Treasurer - Present
- 3) **Pledge of Allegiance** was led by Jerri Nielsen, President.
- 4) **Additions or Modifications to, or Deletions from this Agenda.** There were no additions, modifications, or deletions from this Special Board Meeting Agenda.
- 5) **Approval of the Agenda.** Sherrie Thrall motioned to approve the agenda as presented. Shelley Stelzner seconded the motion. Motion approved by roll call vote. Shelley Stelzner: Aye; Kenneth Crandall: Aye; Sherrie Thrall: Aye Jerri Nielsen: Aye. Rich Rydell: Absent.
- 6) **Public Comment(s) Period.**
This is an opportunity for public attendees to address the Board regarding items which are not on the agenda. Please state your name for the record. Comments are limited to three (3) minutes. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. Under Government Code §54954.2 – Brown Act, the Board cannot act on any item that is not listed on the agenda. The Board Chair may choose to acknowledge the comment. When appropriate, the Board Chair may briefly answer a question; refer the matter to staff; or move to set the item for discussion at a future meeting.
 - Comments from a community member included personal stories of their experiences with the Chester Fire Department and EMS services.
- 7) **The Board Responds to Public Comment(s).**
There were no public comments, questions, or concerns submitted via telephone, email, in written form, or via the website.
 - President Jerri Nielsen and CEO Shawn McKenzie thanked the community member for sharing their stories.

Agenda - Items Requiring Action:

8) Consider Adoption of Resolution No. 439

Tab A

A Resolution of the Seneca Healthcare District Board of Directors to accept the USDA Letter of Conditions for a Community Facilities Program Loans to Replace Hospital and Skilled Nursing Facility, in Chester CA, and execute the required documents.

Documents presented for discussion and approval by Jerri Nielsen, President, and Steve Boline, CFO.

Vice-President Sherrie Thrall said that within the USDA LOC, there is a requirement that any significant changes Seneca Healthcare District wishes to make to its organization or operations must be submitted to the USDA for review/approval, or the USDA will discontinue processing the loan application. Thrall voiced a concern that Seneca doesn't take any action that would preclude its ability to receive the USDA loan, especially since the loan is Seneca's only source of funding for the new hospital. The LOC requirement means any agreements regarding EMS services would have to be approved by the USDA. Discussion proceeded around making sure any program additions/changes can show a positive ROI.

Vice-President Sherrie Thrall voiced another concern that while she and President Jerri Nielsen have been putting a lot of thought into how Seneca might structure agreements with CPUD and Peninsula for EMS, she didn't see how Seneca could guarantee it couldn't be left "holding the bag" if e.g. there was an agreement with CPUD and they decided 6 months later they no longer wanted to be involved in EMS operations. At that point EMS would be running under Seneca's license, which could have a huge immediate negative impact on Seneca as the requirement to maintain services would fall on Seneca, including the replacement of equipment. CEO Shawn McKenzie stated that he didn't yet have a full understanding of what the potential revenue could even be, without full evaluation of run volume, payor mix, or cost-based reimbursement. He further stated that any agreement would have to be contingent upon understanding clearly what the revenue would be, and only then could we proceed with negotiating. Nielsen asked if Thrall had any idea of how long it might take to obtain approval from the USDA for an operational change as outlined in the LOC. Thrall indicated her prior experience with the USDA was with the Wildwood expansion, which took about a year. She also indicated she thought the USDA had streamlined their processes since then.

Asst. Secretary/Treasurer Shelley Stelzner asked for confirmation that while currently the funding with the USDA is solid, any agreement reached with CPUD could potentially jeopardize that source of funds. McKenzie responded that she is correct, that there are strings attached to borrowing from the federal government because they want to make sure we can pay it back. He further stated that under the LOC we need to be cognizant that we'll be scrutinized. Nielsen followed on that by saying any loss from adding programming would impact the Days Cash on Hand, which the USDA has a minimum requirement for Seneca to maintain.

President Jerri Nielsen asked whether there are organizations Seneca could consider contracting with to oversee, track and document Seneca's compliance with the USDA LOC, and requested staff to investigate this possibility. Other Board Members spoke up in agreement with that request. Stelzner asked if the USDA would have quarterly audits, and McKenzie confirmed this is the case.

President Jerri Nielsen also noted there were two items in the USDA LOC that Seneca needed to request modification as an amendment – one was a change from "revenue bond" to "certificate(s) of participation" for the permanent loan due to Health and Safety Code 32316, as advised by legal counsel. The other was a request to revisit and potentially reduce the required Days Cash on Hand due to the increased amount of District/owner's contribution as required in

the USDA LOC. The LOC states 80 days Cash on Hand, while Seneca's municipal advisors suggest that 65 days is more appropriate given the loan approval was not for the total amount requested. The USDA advised agreement with the change to COP and potential to revisit the Days Cash on Hand, and that Seneca needs to make a request for these changes to occur at least 90 days prior to the closing of the permanent loan. CEO Shawn McKenzie confirmed that the loan amount given leaves Seneca with a \$3.1 - \$3.2MN hole in funding; USDA justification given was that Seneca is a fiscally healthy organization, so the owner's contribution amount should go up. However, that would take Seneca below 80 Days Cash on Hand, while bringing the owner's contribution up to \$10MN. McKenzie noted the difference will have to come from Seneca, either through philanthropic efforts, increased revenue, or a combination. Seneca cannot borrow the difference from another source. The request from the USDA was for \$70MN; the loan offer came back at \$66.9MN.

President Jerri Nielsen pointed out for the community's understanding that the USDA's LOC was just received last Wednesday (09/20/23), with a deadline of tomorrow (09/27/23) for an answer from the Board, which is why Nielsen had to call a Special Meeting the same week as the Board's Regular Meeting. Nielsen also said she'd spoken with Treasurer Rich Rydell, who was unable to attend this meeting, and they were both in agreement that the USDA Loan is their best and only option for funding the new hospital. Nielsen said partnering with the USDA for the new hospital will be great for the community and for the whole area. CEO Shawn McKenzie agreed, also noting that Seneca will need to pay close attention to cash on hand and revenue streams.

Secretary Ken Crandall asked about seismic requirements, and what would happen if those requirements shift. CEO Shawn McKenzie noted that he doesn't have a crystal ball, but that our plans meet current standards.

Asst. Secretary/Treasurer Shelley Stelzner asked what the delay of the bird [the Great Blue Heron chick] cost Seneca. CEO Shawn McKenzie said they're still calculating it – the high number from about a month ago was \$2MN but the project team has been mitigating that with our Design/Build organization, and we think it's been reduced to under \$500K.

Sherrie Thrall motioned to approve Resolution No. 439, with the SHD Board of Directors accepting the USDA Letter of Conditions with the understanding the USDA will amend the LOC as noted by President Jerri Nielsen for the "certificates of participation" (COP) per California state law Health and Safety Code §32316 and revisit the Days Cash on Hand for the permanent loan. Ken Crandall seconded the motion to approve. Motion approved by roll call vote. Shelley Stelzner: Aye; Kenneth Crandall: Aye; Sherrie Thrall: Aye; Jerri Nielsen: Aye. Rich Rydell: Absent.

Agenda items – Information only:

9) EMS Update.

Discussion. Presented by Jerri Nielsen, Board President, and Shawn McKenzie, CEO.

Discussion opened by President Jerri Nielsen. No comments offered. President Jerri Nielsen asked the other Board Members if in light of the situation as explained by CPUD to

the community at the Town Hall (09/25/23), they were in agreement to instruct Shawn McKenzie, CEO to continue exploring all options for maintaining continuous EMS service in the basin. There was no dissent. Asst. Secretary/Treasurer Shelley Stelzner said she'd like to see Seneca work with CPUD to find some alternative, understanding with what this Board just passed that Seneca cannot incur any more debt, and that anything between Seneca and CPUD would have to be very collaborative.

CPUD Board Member Kim Green addressed the SHD Board and the SHD CEO, regarding CPUD operations/financials, potential EMS reimbursement and asked for clarification on why Seneca thinks it could potentially lose money on EMS. CEO Shawn McKenzie responded that it may not. However, Seneca's payor mix is approximately 70% Medicare/MediCal and 30% commercial, and cost-based reimbursement doesn't necessarily apply to commercial - so simply using a 101% reimbursement rate across the board isn't accurate. McKenzie stated that until Wipfli has completed the feasibility analysis, using EMS run volume by type of run and laid against the payor mix, we won't really know what the feasibility looks like. Green also asked for clarification on related comments from the Town Hall, specifically why McKenzie thought CPUD was looking for \$750,000 annually from Seneca. McKenzie responded that \$750,000 was the delta [difference] between CPUD's operating budget shortfall of (\$1.3MN) and the ballot measure expected to bring in ~\$550,000. Green responded that CPUD didn't expect Seneca to make up the total of (\$750,000). McKenzie thanked Green for her comments.

10) Next Regular Board Meeting Announcement.

- **Date:** September 28th, 2023
- **Time:** 3:00 p.m.
- **Location:** LAC-Conference Room

The Special Board Meeting adjourned at 3:34pm.

Seneca Healthcare District
Fiscal Year 2023-2024
Operating Budget
Presentation to
Board of Directors

STEVE BOLLNE, CFO
OCTOBER 24, 2023

1

Seneca Healthcare District
Historical Gross Patient Revenue

- ▶ FYE 6/30/18= \$26,351,211
- ▶ FYE 6/30/19= \$28,000,785
- ▶ FYE 6/30/20= \$22,566,063
- ▶ FYE 6/30/21= \$21,559,185
- ▶ FYE 6/30/22= \$23,110,342
- ▶ FYE 6/30/23= \$24,363,004



2

**Seneca Healthcare District
Historical Net Patient Revenue
(excl'd. supplemental payments)**

- ▶ FYE 6/30/18= \$13,805,696
- ▶ FYE 6/30/19= \$14,705,747
- ▶ FYE 6/30/20= \$14,320,811
- ▶ FYE 6/30/21= \$13,469,084
- ▶ FYE 6/30/22= \$14,745,314
- ▶ FYE 6/30/23= \$15,123,064



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**Seneca Healthcare District
Historical Operating Expenses
(including Interest expense)**

- ▶ FYE 6/30/18= \$16,377,483
- ▶ FYE 6/30/19= \$17,758,336
- ▶ FYE 6/30/20= \$17,647,773
- ▶ FYE 6/30/21= \$18,409,294
- ▶ FYE 6/30/22= \$18,952,277
- ▶ FYE 6/30/23= \$20,940,126



4

**Seneca Healthcare District
Historical Salaries & Wages
(excluding benefits)**

- ▶ FYE 6/30/18= \$6,253,979
- ▶ FYE 6/30/19= \$6,953,041
- ▶ FYE 6/30/20= \$7,216,281
- ▶ FYE 6/30/21= \$7,641,364
- ▶ FYE 6/30/22= \$7,892,086
- ▶ FYE 6/30/23= \$8,571,568



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**Seneca Healthcare District
Historical Professional Fees
(including contract labor)**

- ▶ FYE 6/30/18= \$4,597,489
- ▶ FYE 6/30/19= \$4,796,962
- ▶ FYE 6/30/20= \$4,481,430
- ▶ FYE 6/30/21= \$4,210,875
- ▶ FYE 6/30/22= \$4,483,225
- ▶ FYE 6/30/23= \$4,760,653



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**Seneca Healthcare District
Historical Other Expenses
(excluding depreciation)**

- ▶ FYE 6/30/18= \$5,211,831
- ▶ FYE 6/30/19= \$5,626,509
- ▶ FYE 6/30/20= \$5,519,830
- ▶ FYE 6/30/21= \$6,069,823
- ▶ FYE 6/30/22= \$6,128,630
- ▶ FYE 6/30/23= \$7,179,318



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**Seneca Healthcare District
Historical Operating Income/(Loss)**

- ▶ FYE 6/30/18= -\$1,924,803
- ▶ FYE 6/30/19= -\$2,541,369
- ▶ FYE 6/30/20= -\$2,900,160
- ▶ FYE 6/30/21= -\$1,999,218
- ▶ FYE 6/30/22= -\$1,889,230
- ▶ FYE 6/30/23= -\$5,795,405



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Seneca Healthcare District Historical Operating Margin

- ▶ FYE 6/30/18= -13.32%
- ▶ FYE 6/30/19= -16.64%
- ▶ FYE 6/30/20= -19.67%
- ▶ FYE 6/30/21= -12.19%
- ▶ FYE 6/30/22= -11.07%
- ▶ FYE 6/30/23= -38.27%



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Seneca Healthcare District Historical Non-Operating Revenue

- ▶ FYE 6/30/18= \$ 706,893
- ▶ FYE 6/30/19= \$1,071,230
- ▶ FYE 6/30/20= \$ 744,146
- ▶ FYE 6/30/21= \$ 883,299
- ▶ FYE 6/30/22= \$ 745,550
- ▶ FYE 6/30/23= \$1,439,000



10

Seneca Healthcare District Supplemental Payments

- ▶ FYE 6/30/18= \$6,785,222
- ▶ FYE 6/30/19= \$6,857,839
- ▶ FYE 6/30/20= \$4,686,585
- ▶ FYE 6/30/21= \$6,028,339
- ▶ FYE 6/30/22= \$2,527,208
- ▶ FYE 6/30/23= \$4,678,959



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Seneca Healthcare District Historical Net Income/(Loss)

- ▶ FYE 6/30/18= \$5,567,313
- ▶ FYE 6/30/19= \$5,387,700
- ▶ FYE 6/30/20= \$2,530,571
- ▶ FYE 6/30/21= \$4,912,420
- ▶ FYE 6/30/22= \$1,383,528
- ▶ FYE 6/30/23= \$ 322,554



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Seneca Healthcare District Inter-Governmental Transfers (IGT)

- ▶ FYE 6/30/18= \$3,120,910
- ▶ FYE 6/30/19= \$2,451,102
- ▶ FYE 6/30/20= \$1,674,329
- ▶ FYE 6/30/21= \$2,172,389
- ▶ FYE 6/30/22= \$ 840,518
- ▶ FYE 6/30/23= \$1,432,505



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Seneca Healthcare District Net Income/(Loss), with IGT

- ▶ FYE 6/30/18= \$2,446,402
- ▶ FYE 6/30/19= \$2,936,598
- ▶ FYE 6/30/20= \$ 856,242
- ▶ FYE 6/30/21= \$2,740,031
- ▶ FYE 6/30/22= \$ 543,010
- ▶ FYE 6/30/23= -\$1,109,951



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FY 2023-2024 Operating Budget



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Seneca Healthcare District Operating Budget Finance Committee Version

- ▶ Net Patient Revenue= \$16,963,326
- ▶ Other Operating Revenue= \$21,656
- ▶ Salaries and Wages= \$8,978,419
- ▶ Other Operating Expenses= \$12,422,760
- ▶ Operating Loss= -\$4,416,197
- ▶ Non-Operating Revenue= \$973,000
- ▶ Supplemental Payments, net= \$3,476,744
- ▶ Net Income, with IGT= \$33,547



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Seneca Healthcare District Operating Budget Finance Committee Changes

- ▶ Net Patient Revenue- No change
- ▶ Other Operating Revenue- No change
- ▶ Salaries and Wages- Decrease of \$176,181
- ▶ Other Operating Expenses- Decrease of \$3,236
- ▶ Operating Loss- Decrease of \$179,417
- ▶ Non-Operating Revenue- Decrease of \$60,000
- ▶ Supplemental Payments, net- No change
- ▶ Net Income, with IGT- Increase of \$119,417



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Seneca Healthcare District Summary of Budget Changes

- ▶ Change the effective date of \$18/hr. minimum wage (SB 525) from 1/1/24 to 6/1/24
- ▶ Increase minimum wage to \$16/hr. effective 1/1/24
- ▶ Adjust emergency department staffing (-.75 FTE)
- ▶ Decrease in employee benefits based upon the above changes to salaries and wages
- ▶ Add contract surgery tech through 11/30/23
- ▶ Decrease in interest income due to projected decrease in cash and cash equivalents



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Seneca Healthcare District Operating Budget FYE 6/30/24

- ▶ Net Patient Revenue= \$16,963,326
- ▶ Other Operating Revenue= \$21,656
- ▶ Salaries and Wages= \$8,802,238
- ▶ Other Operating Expenses= \$12,419,524
- ▶ Operating Loss= -\$4,236,780
- ▶ Non-Operating Revenue= \$913,000
- ▶ Supplemental Payments, net= \$3,476,744
- ▶ Net Income, with IGT= \$152,964



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Seneca Healthcare District Operating Loss FYE 6/30/24

- ▶ \$1,558,626 decrease over FYE 6/30/23
- ▶ \$1,840,262 increase in net patient revenue
(\$1,860,100 increase in gross revenue and
\$19,838 increase in contractual adjustments)
- ▶ \$379,310 increase in salaries and wages
(including benefits)
- ▶ \$99,910 increase in professional fees (medical)
- ▶ \$209,020 increase in contract labor
- ▶ \$406,604 decrease in other operating expenses



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Seneca Healthcare District Operating Budget FYE 6/30/24

- ▶ Net Patient Revenue= \$16,963,326
- ▶ Other Operating Revenue= \$21,656
- ▶ Salaries and Wages= \$8,802,238
- ▶ Other Operating Expenses= \$12,419,524
- ▶ Operating Loss= -\$4,236,780
- ▶ Non-Operating Revenue= \$913,000
- ▶ Supplemental Payments, net= \$3,476,744
- ▶ Net Income, with IGT= \$152,964



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Seneca Healthcare District Net Patient Revenue FYE 6/30/24

- ▶ \$1,840,262 increase over FYE 6/30/23
- ▶ \$1,860,100 increase in gross revenue. Increase in LTC average daily census (ADC) from 13.29 to 14.50 and annual clinic visits from 6,732 to 8,112. Increase in swing ADC from .21 to .50.
- ▶ Increase in swing bed ancillary service revenue and outpatient revenue for surgery, MRI, and physical therapy
- ▶ All rates and utilization (except as noted above) same as 6/30/23
- ▶ \$19,838 increase in contractual adjustments. Adjustment % of 35.31 versus FYE 6/30/23 of 37.93



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Clinic Visits FYE 6/30/18-6/30/22

Clinic Visits-	Actual 6/30/2018	Actual 6/30/2019	Actual 6/30/2020	Actual 6/30/2021	Actual 6/30/2022
Ware	2,460	2,330	1,963	1,932	1,769
Walls	1,966	1,965	1,594	1,529	1,219
Nielsen/Locum/Salehi/Cooper	2,285	2,389	1,483	1,690	1,431
Ward/ Suarez/AHP	1,645	1,501	2,337	530	47
Walk-In	1,942	2,073	1,531	1,693	1,885
Specialty	848	1,232	1,050	924	853
Totals	11,146	11,490	9,958	8,300	7,204



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Clinic Visits FYE 6/30/23-6/30/24

Clinic Visits-	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Ware	1,932	1,161	(771)	1,200	39
Walls/Smith	1,529	880	(749)	1,800	920
Locum Phy	1,690	1,600	(90)	2,160	560
Open Office	0	133	133	0	(133)
Walk-In	1,695	2,166	471	2,160	(6)
Specialty	924	792	(132)	792	0
Totals	7,770	6,732	(1,138)	8,112	1,380



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Seneca Healthcare District Labor Costs FYE 6/30/24

- ▶ \$230,670 increase in salaries and \$148,640 increase in benefits over FYE 6/30/23
- ▶ Step increases (4%) throughout the year as earned, 3% ATB increase effective 1/1/24, and \$18/hr. minimum wage (\$8.525) effective 6/1/24.
- ▶ Average hourly wage of \$41.80 versus \$40.28 for 6/30/23
- ▶ 101.25 FTEs versus 102.30 for FYE 6/30/23
- ▶ FTE increases, from FYE 6/30/23, for Surgery (.97), Fiscal (.41), Housekeeping (.21), Dietary (.25), and Personnel (1.19) and decreases for Med-Surg/ED/LTC (1.40) and Lake Almanor Clinic (.63), HIM/Admitting (1.31), and Nursing Admin (.84).
- ▶ 9.70 contract FTEs (Acute and ER Nursing 3.8, Surgery .4, Lab 1.0, and LTC 4.5) in 6/30/24 budget



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Seneca Healthcare District Non-Labor Expenses FYE 6/30/24

- ▶ Increase of \$209,020 in contract labor (temporary vacancies in Surgery and Lab and open mandatory positions in hospital and LTC nursing)
- ▶ Increase of \$99,910 in professional fees (medical)
- ▶ Decrease of \$295,340 in supplies (IT replacement of all workstations/laptops and associated peripherals in FYE 6/30/23)
- ▶ Decrease of \$125,555 in repairs and maintenance (exterior painting of campus buildings, SNF sewer line, and completion of SNF patio in FYE 6/30/23)



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Seneca Healthcare District Net Income/(Loss), with IGT FYE 6/30/24

- ▶ \$1,262,916 increase over FYE 6/30/23
- ▶ \$1,840,262 increase in net patient revenue
- ▶ \$281,636 increase in total operating expenses
- ▶ \$526,000 decrease in non-operating income
(Interest income, COVID- SHIP Grant in FYE
6/30/23 and no budgeting for new hospital
build donations in FYE 6/30/24)
- ▶ \$230,290 increase in net supplemental
payments (no HQAF grant in FYE 6/30/23)



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Seneca Healthcare District Cash Position at 6/30/23

- ▶ Total Cash and Cash Equivalents at
6/30/23= \$11,357,977
- ▶ Designated Capital Reserve= \$351,545
- ▶ Designated Operating Reserve=
\$1,044,630
- ▶ Undesignated Cash at 6/30/23= \$9,961,802
- ▶ Total Days Cash on Hand 6/30/23= 197.58



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Seneca Healthcare District Projected Cash Position 6/30/24

- ▶ Total Cash and Cash Equivalents at 7/1/23= \$11,357,977
- ▶ Net Income Cash Flow= \$596,557
- ▶ New Build Expenditures= -\$4,863,333
- ▶ Other Expenditures= -\$1,101,914
- ▶ Total Projected Cash and Cash Equivalents at 6/30/24= \$5,989,287
- ▶ Total Days Cash on Hand 6/30/24= 103.01



Seneca Healthcare District
Operating Budget- DRAFT as of 10/24/23
FYE 6/30/24

	Budget 06/30/23	Actual 06/30/23	Budget FYE 6/30/24	Change From 6/30/2023
Revenue				
I/P Revenue	2,312,460	2,099,508	2,108,388	
Swing Bed Revenue	1,105,924	326,804	786,237	
O/P Revenue	15,680,240	16,465,237	16,993,713	
LTC Revenue	3,402,118	3,277,268	3,704,750	
RHC Revenue	2,079,590	2,194,186	2,630,016	
Total Revenue	24,580,331	24,363,004	26,223,104	1,860,100
			108%	
Contractual Allowance	9,155,549	9,239,939	9,259,778	19,838
	37.25%	37.93%	35.31%	
Net Patient Revenue	15,424,782	15,123,064	16,963,326	1,840,262
Other Operating Revenue	884,929	21,656	21,656	0
Operating Expenses				
Salaries	7,980,648	8,571,568	8,802,238	230,670
Benefits	1,719,019	1,682,437	1,831,077	148,640
Contract Labor	1,635,000	1,604,520	1,813,540	209,020
Pro Fees- Medical	3,166,916	3,156,133	3,256,044	99,910
Pro Fees- Other	193,200	268,733	234,200	(34,533)
Supplies	1,426,225	1,359,486	1,064,146	(295,340)
Purchased Services	2,615,730	2,210,092	2,288,962	78,870
Insurance	195,102	252,979	191,865	(61,115)
Rentals and Leasing	182,300	172,133	185,300	13,167
Repairs and Maint	229,420	335,200	209,645	(125,555)
Utilities and Telephone	391,322	351,479	333,549	(17,931)
Depreciation/Amort	443,593	428,587	443,593	15,006
Other Expenses	434,960	540,987	564,004	23,017
Interest Expense	3,734	5,791	3,600	(2,191)
Total Operating Expenses	20,617,170	20,940,126	21,221,762	281,636
Net Operating Income (Loss)	-4,307,459	-5,795,405	-4,236,780	1,558,626
	-26.41%	-38.27%	-24.94%	
Interest Income	60,000	242,398	180,000	
Non-Capital Grants & Donations	308,367	553,057	33,000	
Tax Revenue	600,000	643,544	700,000	(526,000)
QIP Revenue	1,500,000	1,169,611	1,200,000	
Rate Range Supplemental Pmts	2,927,614	3,509,348	3,500,000	
Other Supplemental Pmts	512,713	0	512,713	533,753
Non Operating Rev/Exp	5,908,694	6,117,960	6,125,713	
Net Income (Loss)	1,601,235	322,554	1,888,933	1,566,379
Less:				
QIP IGT made by SHD	750,000	309,491	400,000	303,464
Rate Range IGT made by SHD	932,127	1,123,014	1,150,000	
Other IGT made by SHD	185,969	0	185,969	230,290
Net Income (Loss), less IGT	-266,861	-1,109,951	152,964	1,262,916
FTEs	104.05	102.30	101.25	

**Seneca Healthcare District
Operating Budget- Cash Flow
FYE 6/30/24**

Net Income (Loss), less IGT	152,964
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Add:

Depreciation	443,593
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Subtotal	443,593
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Less:

Principal Payments on LTD	28,739
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Cost Report Settlements	223,175
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Decrease in Current Liabilities	850,000
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FY 23-24 Capital Budget	-
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New Hospital Build Expenditures	982,048
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New Build Equity Contribution	3,881,285
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Subtotal	5,965,248
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Cash Flow/(Deficit)	(5,368,690)
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Total Cash and Cash Equivalents

Balance at 7/1/23	11,357,977
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Days Cash on Hand 6/30/23	197.58
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Projected Cash and Cash Equivalents

Balance at 6/30/24	5,989,287
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Projected Days Cash on Hand 6/30/24	103.01
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Seneca Healthcare District
Departmental Revenue
Budget FY23 and Actual 6/30/23

	Budget 6/30/2023	Actual 6/30/2022	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Med Surg	883,939	875,059	(8,880)	883,939	8,880
Swing	870,251	241,604	(628,647)	581,757	340,153
OBS	520,381	649,310	128,929	649,310	-
ER	3,088,898	3,418,015	329,117	3,418,015	-
ER Phy	1,123,618	1,265,294	141,676	1,265,294	-
Surgery	853,000	812,619	(40,381)	974,473	161,854
Anesth	52,614	52,329	(285)	62,795	10,466
CSR	169,402	176,267	6,865	176,267	-
Clinic	2,151,796	2,130,607	(21,189)	2,566,437	435,830
Lab	3,234,140	2,965,920	(268,220)	2,965,481	(439)
Blood Bank	15,786	10,524	(5,262)	10,524	-
SNF	3,175,500	3,276,829	101,329	3,704,750	427,921
Cardiac	358,596	442,015	83,419	442,015	-
Radiology	943,345	968,731	25,386	968,731	-
Mammo	-	-	-	-	-
MRI	319,099	179,745	(139,354)	245,432	65,687
Ultrasound	0	83,870	83,870	83,870	-
CT	1,872,346	2,421,266	548,920	2,421,266	-
Pharmacy	2,668,011	2,407,200	(260,811)	2,407,200	-
Respiratory	623,510	577,560	(45,950)	641,595	64,035
PT	1,532,008	1,340,148	(191,860)	1,685,862	345,714
Telemed	124,091	68,092	(55,999)	68,092	-
Gross Pt. Rev	24,580,331	24,363,004	(217,328)	26,223,104	1,860,099
Adj to Rev	9,155,549	9,239,939	84,390	9,259,778	19,838
Bad Debt	-	-	-	-	-
Net Pt. Rev	15,424,782	15,123,064	(301,718)	16,963,326	1,840,262

Seneca Healthcare District
Departmental Statistics
Budget FY23 and Actual 6/30/23

Department	Stat	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Med Surg	Days	274	272	(2)	274	2
Swing	Days	274	76	(198)	183	107
OBS	Patients	148	188	40	188	-
ER	Visits	2,733	2,865	132	2,865	-
ER Phy	Visits	2,733	2,865	132	2,865	-
Surgery	Procedures	245	225	(20)	270	45
Anesth			0			-
CSR			0			-
Clinic	Visits	7,955	6,732	(1,223)	8,112	1,380
Lab	Tests	30,100	27,652	(2,448)	27,652	-
Blood Bank			0			-
SNF	Days	5,293	4,852	(441)	5,293	441
Cardiac	Tests	548	726	178	726	-
Radiology	Tests	2,017	2,020	3	2,020	-
Mammo	Tests	0		-	0	-
MRI	Tests	96	50	(46)	68	18
Ultrasound	Tests	0	92	92	92	-
CT	Tests	1,053	1,331	278	1,331	-
Pharmacy		0		0	0	-
Respiratory	Tests	1,174	1,428	254	1,428	-
PT	Patients	3,614	3,508	(106)	4,385	877

Clinic Visits-	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Ware	1,932	1,161	(771)	1200	39
Walls/Smith	1,529	880	(649)	1800	920
Locum Physician	1,690	1,600	(90)	2160	560
Open Office	-	133	133	0	(133)
Walk-in	1,695	2,166	471	2160	(6)
Specialty	924	792	(132)	792	-
	7,770	6,732	(1,038)	8,112	1,380

Seneca Healthcare District
Operating Expenses
FYE 2022 (actual) thorough 2024 (budget)

	Actual FYE 6/30/22	Budget FYE 6/30/23	Actual FYE 6/30/23	Incr/(Decr) FY 22 to FY 23	Budget FYE 6/30/24	Incr/(Decr) FY 23 to FY 24
Salaries and Wages	7,892,086	7,980,648	8,571,568	679,482	8,802,238	230,670
Employee Benefits	1,533,368	1,719,019	1,682,437	149,069	1,831,077	148,640
Contract Labor	1,260,350	1,635,000	1,604,520	344,170	1,813,540	209,020
Pro Fees- Medical	2,769,263	3,166,916	3,156,133	386,870	3,256,044	99,910
Pro Fees- Other	453,612	193,200	268,733	(184,879)	234,200	(34,533)
Supplies	1,274,559	1,426,225	1,359,486	84,927	1,064,146	(295,340)
Purchased Services	1,829,350	2,615,730	2,210,092	380,742	2,288,962	78,870
Insurance	148,641	195,102	252,979	104,338	191,865	(61,115)
Rentals and Leasing	267,336	182,300	172,133	(95,203)	185,300	13,167
Repairs and Maint	220,125	229,420	335,200	115,075	209,645	(125,555)
Utilities and Telephone	267,336	391,322	351,479	84,143	333,549	(17,931)
Depreciation/Amort	448,336	443,593	428,587	(19,749)	443,593	15,006
Other Expenses	482,097	434,960	540,987	58,890	564,004	23,017
Interest Expense	12,356	3,734	5,791	(6,565)	3,600	(2,191)
Totals	18,858,815	20,617,170	20,940,126	2,081,311	21,221,762	281,636

Seneca Healthcare District
Labor Comparison- Dollars
Budget FY23 and Actual 6/30/23

	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Med Surg	637,648	873,202	235,554	938,560	65,358
ER	624,774	663,539	38,765	618,944	(44,595)
Surgery	139,593	66,303	(73,289)	200,137	133,834
Anesth	-	-	-	-	-
CSR	36,497	17,860	(18,638)	10,825	(7,035)
Clinic	659,507	613,422	(46,085)	754,900	141,478
Lab	584,933	614,208	29,275	588,031	(26,177)
Blood Bank	-	-	-	-	-
SNF	857,908	1,001,086	143,178	897,931	(103,155)
Cardiac	49,914	54,605	4,690	25,661	(28,944)
Radiology	337,975	419,950	81,975	452,570	32,620
Mammo	-	-	0	-	0
MRI	-	-	-	-	-
Ultrasound	0	18,463	18,463	34,645	16,182
CT	-	-	0	-	0
Pharmacy	61,346	80,091	18,744	55,562	(24,529)
RT	208,126	261,482	53,356	294,698	33,216
PT	91,520	91,713	193	91,520	(193)
Telemed	-	-	-	-	-
Duplication	-	-	-	-	-
Dietary	316,675	334,993	18,319	350,312	15,319
Laundry	-	-	-	-	-
Purchasing	83,441	105,696	22,255	108,236	2,540
Grounds	24,035	31,054	7,019	25,116	(5,938)
Hskpg	227,828	230,929	3,100	251,930	21,001
Plant Ops	-	-	-	-	-
Maint	338,304	294,545	(43,759)	318,219	23,675
Comm	-	-	-	-	-
Data Proc	38,622	40,248	1,626	43,260	3,012
IT	262,828	278,361	15,534	304,757	26,395
Fiscal	352,102	356,744	4,642	413,543	56,799
Pt Acctg	55,029	68,876	13,847	64,988	(3,888)
Admitting	193,358	195,480	2,122	190,485	(4,995)
Admin	321,858	327,682	5,824	335,220	7,538
PR	79,483	80,904	1,420	85,552	4,649
Personnel	135,341	85,002	(50,338)	160,375	75,373
Med Rec	459,377	471,220	11,842	435,595	(35,625)
Med Staff	67,218	67,607	389	72,354	4,747
Nsg Admin	508,372	593,157	84,785	456,341	(136,816)
Inservice	0	0	0	0	0
QM	227,035	233,145	6,111	221,973	(11,172)
Totals	7,980,648	8,571,568	590,920	8,802,238	230,670

Seneca Healthcare District
Labor Comparison- FTEs
Budget FY23 and Actual 6/30/23

	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Med Surg	7.10	8.15	1.05	8.40	0.25
ER	5.85	6.01	0.16	5.60	(0.41)
Surgery	1.40	0.68	(0.72)	1.65	0.97
Anesth	-	-	-	-	-
CSR	0.45	0.23	(0.22)	0.15	(0.08)
Clinic	11.40	11.63	0.23	11.00	(0.63)
Lab	5.80	5.49	(0.31)	5.30	(0.19)
Blood Bank	-	-	-	-	-
SNF	13.80	15.40	1.60	14.16	(1.24)
Cardiac	0.50	0.50	-	0.25	(0.25)
Radiology	2.70	3.19	0.49	3.36	0.17
Mammo	-	-	-	-	-
MRI	-	-	-	-	-
Ultrasound	-	0.13	0.13	0.25	0.12
CT	-	-	-	-	-
Pharmacy	0.80	1.02	0.22	0.70	(0.32)
RT	1.90	2.35	0.45	2.78	0.43
PT	0.80	0.79	(0.01)	0.80	-
Telemed	-	-	-	-	-
Duplication	-	-	-	-	-
Dietary	6.50	6.63	0.13	6.89	0.26
Laundry	-	-	-	-	-
Purchasing	1.00	1.42	0.42	1.50	0.08
Grounds	0.25	0.26	0.01	0.25	(0.01)
Hskpg	5.05	4.79	(0.26)	5.00	0.21
Plant Ops	-	-	-	-	-
Maint	4.75	3.85	(0.90)	3.91	0.06
Comm	-	-	-	-	-
Data Proc	0.75	0.76	0.01	0.80	0.04
IT	2.75	2.81	0.06	2.80	(0.01)
Fiscal	2.75	2.79	0.04	3.20	0.41
Pt Acctg	1.00	1.19	0.19	1.25	0.06
Admitting	4.70	4.56	(0.14)	4.20	(0.36)
Admin	2.00	2.00	(0.00)	2.00	0.00
PR	1.00	1.00	-	1.00	-
Personnel	1.75	0.81	(0.94)	2.00	1.19
Med Rec	7.60	7.55	(0.05)	6.60	(0.95)
Med Staff	1.00	1.00	-	1.00	-
Nsg Admin	3.00	3.34	0.34	2.50	(0.84)
Inservice	-	-	-	-	-
QM	2.40	1.98	(0.42)	1.95	(0.03)
Totals	100.75	102.30	1.55	101.25	(1.06)

Seneca Healthcare District
Labor Comparison- Average Hourly Wage
Budget FY23 and Actual 6/30/23

	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Med Surg	43.18	51.54	8.36	53.72	2.18
ER	51.35	53.07	1.73	53.14	0.07
Surgery	47.94	46.66	(1.28)	58.31	11.66
Anesth			-		-
CSR	38.99	38.10	(0.89)	34.69	(3.41)
Clinic	27.81	25.36	(2.45)	32.99	7.63
Lab	48.49	53.79	5.31	53.34	(0.45)
Blood Bank			-		-
SNF	29.89	31.26	1.37	30.49	(0.78)
Cardiac	47.99	52.50	4.51	49.35	(3.16)
Radiology	60.18	63.22	3.04	64.76	1.54
Mammo			-		-
MRI			-		-
Ultrasound		65.78	65.78	-	(65.78)
CT			-	-	-
Pharmacy	36.87	37.87	1.00	38.16	0.29
RT	52.66	53.44	0.77	50.96	(2.47)
PT	55.00	55.86	-	55.00	-
Telemed			-		-
Duplication			-		-
Dietary	23.42	24.31	0.88	24.44	0.14
Laundry			-		-
Purchasing	40.12	35.88	(4.23)	34.69	(1.19)
Grounds	46.22	58.34	12.12	48.30	(10.04)
Hskpg	21.69	23.18	1.49	24.22	1.04
Plant Ops			-		-
Maint	34.24	36.74	2.50	39.13	2.39
Comm			-		-
Data Proc	24.76	25.39	0.63	26.00	0.61
IT	45.95	47.54	1.59	52.33	4.78
Fiscal	61.56	61.47	(0.09)	62.13	0.66
Pt Acctg	26.46	27.89	1.43	25.00	(2.89)
Admitting	19.78	20.60	0.82	21.80	1.20
Admin	77.37	78.78	1.41	80.58	1.80
PR	38.21	38.90	0.68	41.13	2.24
Personnel	37.18	50.62	13.44	38.55	(12.07)
Med Rec	29.06	30.00	0.94	31.73	1.73
Med Staff	32.32	32.50	0.19	34.79	2.28
Nsg Admin	81.47	85.48	4.01	87.76	2.28
Inservice	-	-	-	-	-
QM	45.48	56.72	11.24	54.73	(1.99)
Totals	38.08	40.28	2.20	41.80	1.51

Seneca Healthcare District
Fiscal Year 2023-2024
Operating Budget
Presentation to
Finance Committee

STEVE BOHNE, CFO
OCTOBER 12, 2023

1

Seneca Healthcare District
Historical Gross Patient Revenue

- ▶ FYE 6/30/18= \$26,351,211
- ▶ FYE 6/30/19= \$28,000,785
- ▶ FYE 6/30/20= \$22,566,063
- ▶ FYE 6/30/21= \$21,559,185
- ▶ FYE 6/30/22= \$23,110,342
- ▶ FYE 6/30/23= \$24,363,004



2

Seneca Healthcare District
Historical Net Patient Revenue
(excl. supplemental payments)

- ▶ FYE 6/30/18= \$13,805,696
- ▶ FYE 6/30/19= \$14,705,747
- ▶ FYE 6/30/20= \$14,320,811
- ▶ FYE 6/30/21= \$13,469,084
- ▶ FYE 6/30/22= \$14,745,314
- ▶ FYE 6/30/23= \$15,123,064



3

Seneca Healthcare District
Historical Operating Expenses
(including Interest expense)

- ▶ FYE 6/30/18= \$16,377,483
- ▶ FYE 6/30/19= \$17,758,336
- ▶ FYE 6/30/20= \$17,647,773
- ▶ FYE 6/30/21= \$18,409,294
- ▶ FYE 6/30/22= \$18,952,277
- ▶ FYE 6/30/23= \$20,940,126



4

Seneca Healthcare District
Historical Salaries & Wages
(excluding benefits)

- ▶ FYE 6/30/18= \$6,253,979
- ▶ FYE 6/30/19= \$6,953,041
- ▶ FYE 6/30/20= \$7,216,281
- ▶ FYE 6/30/21= \$7,641,364
- ▶ FYE 6/30/22= \$7,892,086
- ▶ FYE 6/30/23= \$8,571,568



5

Seneca Healthcare District
Historical Professional Fees
(including contract labor)

- ▶ FYE 6/30/18= \$4,597,489
- ▶ FYE 6/30/19= \$4,796,962
- ▶ FYE 6/30/20= \$4,481,430
- ▶ FYE 6/30/21= \$4,210,875
- ▶ FYE 6/30/22= \$4,483,225
- ▶ FYE 6/30/23= \$4,760,653



6

Seneca Healthcare District
Historical Other Expenses
(excluding depreciation)

- ▶ FYE 6/30/18= \$5,211,831
- ▶ FYE 6/30/19= \$5,626,509
- ▶ FYE 6/30/20= \$5,519,830
- ▶ FYE 6/30/21= \$6,069,823
- ▶ FYE 6/30/22= \$6,128,630
- ▶ FYE 6/30/23= \$7,179,318



7

Seneca Healthcare District
Historical Operating Income/(Loss)

- ▶ FYE 6/30/18= -\$1,924,803
- ▶ FYE 6/30/19= -\$2,541,369
- ▶ FYE 6/30/20= -\$2,900,160
- ▶ FYE 6/30/21= -\$1,999,218
- ▶ FYE 6/30/22= -\$1,889,230
- ▶ FYE 6/30/23= -\$5,795,405



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Seneca Healthcare District Historical Operating Margin

- ▶ FYE 6/30/18= -13.32%
- ▶ FYE 6/30/19= -16.64%
- ▶ FYE 6/30/20= -19.67%
- ▶ FYE 6/30/21= -12.19%
- ▶ FYE 6/30/22= -11.07%
- ▶ FYE 6/30/23= -38.27%



9

Seneca Healthcare District Historical Non-Operating Revenue

- ▶ FYE 6/30/18= \$ 706,893
- ▶ FYE 6/30/19= \$1,071,230
- ▶ FYE 6/30/20= \$ 744,146
- ▶ FYE 6/30/21= \$ 883,299
- ▶ FYE 6/30/22= \$ 745,550
- ▶ FYE 6/30/23= \$1,439,000



10

Seneca Healthcare District Supplemental Payments

- ▶ FYE 6/30/18= \$6,785,222
- ▶ FYE 6/30/19= \$6,857,839
- ▶ FYE 6/30/20= \$4,686,585
- ▶ FYE 6/30/21= \$6,028,339
- ▶ FYE 6/30/22= \$2,527,208
- ▶ FYE 6/30/23= \$4,678,959



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Seneca Healthcare District Historical Net Income/(Loss)

- ▶ FYE 6/30/18= \$5,567,313
- ▶ FYE 6/30/19= \$5,387,700
- ▶ FYE 6/30/20= \$2,530,571
- ▶ FYE 6/30/21= \$4,912,420
- ▶ FYE 6/30/22= \$1,383,528
- ▶ FYE 6/30/23= \$ 322,554



12

Seneca Healthcare District Inter-Governmental Transfers (IGT)

- ▶ FYE 6/30/18= \$3,120,910
- ▶ FYE 6/30/19= \$2,451,102
- ▶ FYE 6/30/20= \$1,674,329
- ▶ FYE 6/30/21= \$2,172,389
- ▶ FYE 6/30/22= \$ 840,518
- ▶ FYE 6/30/23= \$1,432,505



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Seneca Healthcare District Net Income/(Loss), with IGT

- ▶ FYE 6/30/18= \$2,446,402
- ▶ FYE 6/30/19= \$2,936,598
- ▶ FYE 6/30/20= \$ 856,242
- ▶ FYE 6/30/21= \$2,740,031
- ▶ FYE 6/30/22= \$ 543,010
- ▶ FYE 6/30/23= -\$1,109,951



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FY 2023-2024 Operating Budget



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Seneca Healthcare District Operating Budget FYE 6/30/24

- ▶ Net Patient Revenue= \$16,963,326
- ▶ Other Operating Revenue= \$21,656
- ▶ Salaries and Wages= \$8,978,419
- ▶ Other Operating Expenses= \$12,422,760
- ▶ Operating Loss= -\$4,416,197
- ▶ Non-Operating Revenue= \$973,000
- ▶ Supplemental Payments, net= \$3,476,744
- ▶ Net Income, with IGT= \$33,547



16

Seneca Healthcare District Operating Loss FYE 6/30/24

- ▶ \$1,379,209 decrease over FYE 6/30/23
- ▶ \$1,840,262 increase in net patient revenue
(\$1,860,100 increase in gross revenue and
\$19,838 increase in contractual adjustments)
- ▶ \$622,987 increase in salaries and wages
(including benefits)
- ▶ \$99,910 increase in professional fees (medical)
- ▶ \$144,760 increase in contract labor
- ▶ \$406,604 decrease in other operating expenses



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Seneca Healthcare District Net Patient Revenue FYE 6/30/24

- ▶ \$1,840,262 increase over FYE 6/30/23
- ▶ \$1,860,100 increase in gross revenue. Increase in LTC average daily census (ADC) from 13.29 to 14.50 and annual clinic visits from 6,732 to 8,112. Increase in swing ADC from .21 to .50.
- ▶ Increase in swing bed ancillary service revenue and outpatient revenue for surgery, MRI, and physical therapy
- ▶ All rates and utilization (except as noted above) same as 6/30/23
- ▶ \$19,838 increase in contractual adjustments. Adjustment % of 35.31 versus FYE 6/30/23 of 37.93



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Clinic Visits FYE 6/30/18-6/30/22

Clinic Visits-	Actual 6/30/2018	Actual 6/30/2019	Actual 6/30/2020	Actual 6/30/2021	Actual 6/30/2022
Ware	2,460	2,330	1,963	1,932	1,769
Walls	1,966	1,965	1,594	1,529	1,219
Nielsen/Locum/Salehi/Cooper	2,285	2,389	1,483	1,690	1,431
Ward/ Suarez/AHP	1,645	1,501	2,337	530	47
Walk-in	1,942	2,073	1,531	1,693	1,885
Specialty	848	1,232	1,050	924	853
Totals	11,146	11,490	9,958	8,300	7,204



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Clinic Visits FYE 6/30/23-6/30/24

Clinic Visits-	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Ware	1,932	1,161	(771)	1,200	39
Walls/Smith	1,529	880	(749)	1,800	920
Locum Phy	1,690	1,600	(90)	2,160	560
Open Office	0	133	133	0	(133)
Walk-in	1,695	2,166	471	2,160	(6)
Specialty	924	792	(132)	792	0
Totals	7,770	6,732	(1,138)	8,112	1,380



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Seneca Healthcare District Labor Costs FYE 6/30/24

- ▶ \$406,851 increase in salaries and \$216,136 increase in benefits over FYE 6/30/23
- ▶ Step increases (4%) throughout the year as earned and 3% ATB increase and \$18/hr. minimum wage (\$8.525) effective 1/1/24.
- ▶ Average hourly wage of \$42.31 versus \$40.28 for 6/30/23
- ▶ 102.02 FTEs versus 102.30 for FYE 6/30/23
- ▶ FTE increases, from FYE 6/30/23, for Surgery (.97), Fiscal (.41), Housekeeping (.21), Dietary (.25), and Personnel (1.19) and decreases for Med-Surg/ED/LTC (.63) and Lake Almanor Clinic (.63), HIM/Admitting (1.31), and Nursing Admin (.84).
- ▶ 9.30 contract FTEs (Acute and ER Nursing 3.8, Lab 1.0, and LTC 4.5) in 6/30/24 budget



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Seneca Healthcare District Non-Labor Expenses FYE 6/30/24

- ▶ Increase of \$144,760 in contract labor (temporary vacancies in Lab and open mandatory positions in hospital and LTC nursing)
- ▶ Increase of \$99,910 in professional fees (medical)
- ▶ Decrease of \$295,340 in supplies (IT replacement of all workstations/laptops and associated peripherals in FYE 6/30/23)
- ▶ Decrease of \$125,555 in repairs and maintenance (exterior painting of campus buildings, SNF sewer line, and completion of SNF patio in FYE 6/30/23)



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Seneca Healthcare District
Net Income/(Loss), with IGT
FYE 6/30/24

- ▶ \$1,143,498 increase over FYE 6/30/23
- ▶ \$1,840,262 increase in net patient revenue
- ▶ \$461,053 increase in total operating expenses
- ▶ \$466,000 decrease in non-operating income
(COVID- SHIP Grant in FYE 6/30/23 and no
budgeting for new hospital build donations in
FYE 6/30/24)
- ▶ \$230,290 increase in net supplemental
payments (no HQAF grant in FYE 6/30/23)





October 24,2023

Revisions to the Authorized Signers For:

Seneca Hospital District Long-Term Activity Fund
Plumas Bank
Account Number 192016407

Add:

Tessa Parson, SHD SNF Director of Nursing

Shawn McKenzie, SHD CEO

Retain:

Kristy Winegar, SHD Activities Coordinator

Remove:

RoseAnne McGraw, Former SHD SNF Director of Nursing

Carlene Slusher, Former SHD CFO

Stormie Strand, Former SHD Activities Coordinator

Excerpt from SHD Policy FIN-005.004

3d. SNF Activity Account-

1. The District will maintain a deposit account for receipts and donations to the Skilled Nursing Facility unit specifically intended to support the activities program.
2. Deposit account signatories for the SNF Activities Account will include the SHD Activities Leaders, Director of Skilled Nursing, and the Chief Executive Officer.
3. The SNF Activities Staff are designated the SNF Activities Account custodians and have responsibility to properly manage and safeguard the fund.
4. The account will be held, managed, and accounted for on a monthly basis. The full accounting will include a record of the debits, credits, and balance as well as supporting vouchers and receipts for all expenditures of monies, and deposit slips for all receipts of monies.
5. The SHD Activities Staff will reconcile the SNF Activities Fund and sign and date the bank reconciliation worksheet on a monthly basis. The Director of Skilled Nursing will verify the activities account bank reconciliation and sign and date the bank reconciliation on a monthly basis.
6. All accounting and records related to these funds will be maintained for a minimum of seven years.