



**Seneca Healthcare District**  
**Financial Statements - Board Report (DRAFT)**  
**March 2023**

**Summary**

Seneca Healthcare District had net income of \$510k, during the month, compared to budgeted income of \$1.04M; for a negative variance of \$526k. This was primarily due to negative variances in net patient revenue, total operating expenses, and non-operating revenue (QIP supplemental payment).

**Revenues**

Gross patient revenue, for the month, ended at \$2.00M compared to a budgeted amount of \$2.02M, for a negative variance of \$26k. Both inpatient and outpatient gross revenue were slightly below the budgeted amount. Net patient revenue as a percentage of gross was 60.9% compared to a budget of 62.8%.

There were 14 acute inpatient days in the month (budget of 23), and 28 swing bed days (budget of 23), resulting in an average daily census (ADC) of 1.35 patients per day. The skilled nursing unit had an ADC of 13.65 (budget of 15), resulting in an occupancy percent of 85.28%.

Outpatient revenue was \$1.41M versus a budget of \$1.43M for a negative variance of \$16k. Lake Almanor Clinic visits were 403 versus a budgeted amount of 676.

**Expenses**

Total operating expenses for the month were \$1.88M, versus a budget of \$1.74M, for a negative variance of \$142k.

**Salaries & Wages:** Salaries and wages were over budget by \$66k.

FTEs, for the month, were 104.18 versus a budget of 100.75 and the average hourly wage (AHW) was \$38.39 versus a budget of \$38.08.

**Contract Labor:** Contract labor was over budget by \$4k, this month.

FTEs, for the month, were 9.85 versus a budget of 10.10 and the AHW was \$96.45 versus a budget of \$91.72.

**Pro Fees Medical:** See attached analysis

**Repairs and Maintenance:** Over budget by \$31k due to break/fix repairs for OR equipment and contract snow removal costs.

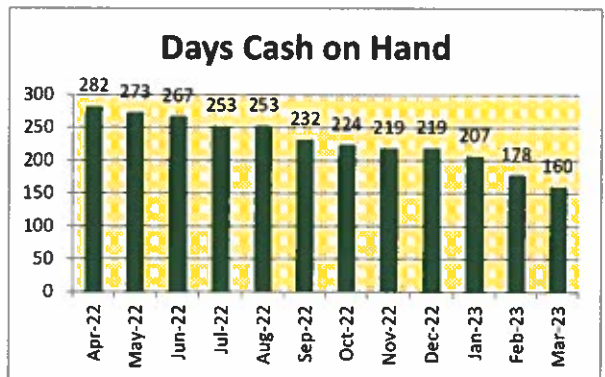
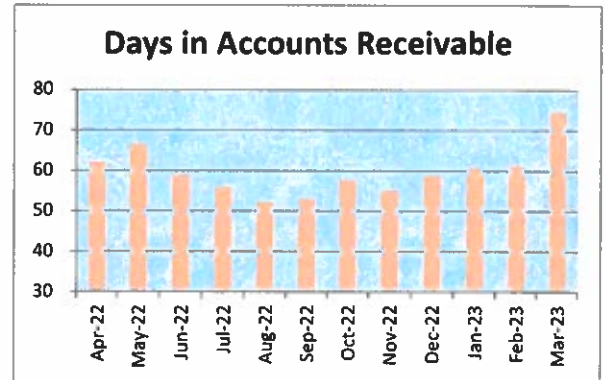
**All Other Expense Categories:** All categories either slightly above or slightly below the budgeted amount.

**Additional Information**

Days of cash on hand decreased from 178.1 to 160.5. This was mainly due to there being three paid payrolls in the month of March 2023 and new hospital build expenditures.

**Revenue Cycle**

Gross accounts receivable ended the month at \$4.12M, which is a \$72k increase over last month. Gross accounts receivable days increased this month to 74.6 and remained outside the best practices target of 45-55 days.



Current Ratio.....	2.99
Operating Margin.....	-31.2%
Days in Accounts Receivable.....	74.6
Long-Term Debt to Capitalization.....	0.01
Debt Service Coverage.....	-5,585%
Days Cash on Hand Excl. Board Restr.....	160.5

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

	% Net Pt Revenue	Actual	Month-to-Date Budget	\$ Variance	% Net Pt Revenue	Actual	Year-to-Date Budget	\$ Variance
<b>1 REVENUE</b>								
2 Inpatient Revenue - Acute		45,206	75,074	(29,868)		649,029	663,560	(14,531)
3 Inpatient Revenue - Swing Bed		89,012	73,912	15,100		222,530	653,285	(430,755)
4 Inpatient Revenue - SNF		319,517	279,000	40,517		2,386,260	2,355,300	30,960
5 Inpatient Revenue - Ancillary		128,180	164,332	(36,152)		1,158,952	1,408,417	(249,465)
6 Inpatient Revenue - Total		581,915	592,318	(10,403)		4,416,771	5,080,561	(663,791)
7 Outpatient Revenue		1,413,841	1,429,666	(15,825)		14,277,900	13,408,671	869,229
8 Total Patient Revenue		1,995,757	2,021,985	(26,228)		18,694,670	18,489,232	205,438
9 Contractual Allowances		(641,637)	(636,285)	(5,352)		(5,898,493)	(5,818,251)	(80,243)
10 Charity Discount		(4,505)	(3,606)	(899)		(78,158)	(32,973)	(45,185)
11 Other Allowances		(67,155)	(67,332)	177		(608,979)	(615,693)	6,714
12 Bad Debt		(66,331)	(45,915)	(20,416)		(562,759)	(419,852)	(142,907)
13 Total Deductions		(779,628)	(753,138)	(26,490)		(7,148,390)	(6,886,769)	(261,621)
14 Net Patient Revenue		1,216,128	1,268,847	(52,718)		11,546,280	11,602,463	(56,183)
% of Gross Revenue	60.9%		62.6%	-1.6%		61.8%	62.8%	-1.0%
15 Meaningful Use Revenue			-	-		-	-	-
16 Quality Payments			-	-		-	-	-
17 Other Operating Revenue		1,022	4,167	(3,145)		18,014	37,500	(19,486)
18 Total Operating Revenue		1,217,150	1,273,013	(55,863)		11,564,294	11,639,963	(75,669)
<b>19 EXPENSES</b>								
20 Salaries & Wages	60.5%	(736,097)	(670,083)	(66,013)	54.5%	(6,295,076)	(6,068,678)	(226,398)
21 Employee Benefits	11.1%	(135,315)	(144,148)	8,833	10.3%	(1,192,342)	(1,291,923)	99,582
22 Contract Labor	12.5%	(151,966)	(148,220)	(3,746)	9.0%	(1,044,032)	(1,173,000)	128,968
23 Professional Fees - Medical	23.6%	(287,021)	(277,163)	(9,858)	20.4%	(2,354,854)	(2,363,267)	8,413
24 Professional Fees - Other	1.9%	(22,926)	(18,133)	(4,793)	1.8%	(210,432)	(180,025)	(30,407)
25 Supplies	10.9%	(132,711)	(123,908)	(8,803)	8.5%	(986,321)	(1,042,492)	56,171
26 Purchased Services	14.5%	(176,472)	(188,053)	11,581	13.2%	(1,523,518)	(1,549,694)	26,176
27 Insurance	1.9%	(22,552)	(16,259)	(6,293)	1.6%	(182,167)	(146,327)	(35,840)
28 Rentals and Leases	1.3%	(16,274)	(15,192)	(1,082)	1.1%	(126,789)	(136,725)	9,936
29 Repairs and Maintenance	4.2%	(51,602)	(20,451)	(31,151)	1.8%	(205,597)	(175,064)	(30,532)
30 Utilities and Telephone	5.3%	(64,505)	(51,648)	(12,856)	2.6%	(297,133)	(297,741)	609
31 Depreciation & Amortization	3.0%	(35,885)	(36,966)	1,081	2.8%	(320,411)	(332,695)	12,284
32 Other Expenses	3.9%	(47,864)	(29,310)	(18,554)	3.7%	(428,611)	(347,173)	(81,438)
33 Total Operating Expenses	154.7%	(1,881,190)	(1,739,534)	(141,656)	131.4%	(15,167,281)	(15,104,804)	(62,477)
34 Income From Operations	-54.6%	(664,040)	(466,521)	(197,519)	-31.2%	(3,602,987)	(3,464,841)	(138,146)
35 Tax Revenue	0.0%		-	-	0.0%	-	-	-
36 IGT - Incoming Portion	96.2%	1,169,611	1,500,000	(330,389)	10.1%	1,169,611	1,500,000	(330,389)
37 Non Capital Grants and Donations	0.0%	-	1,667	(1,667)	2.5%	286,228	13,333	272,895
38 Interest Income	0.4%	4,401	250	4,151	1.3%	153,369	44,750	108,619
39 Interest Expense	-0.1%	(656)	(285)	(371)	0.0%	(4,319)	(2,617)	(1,702)
40 Non-Operating Income (Expense)	0.0%	200		200	0.0%	3,200	-	3,200
41 Total Non-Operating Gain (Loss)	96.5%	1,173,556	1,501,632	(328,076)	13.9%	1,608,090	1,555,466	52,623
42 Net Income	41.9%	509,516	1,035,111	(525,595)	-17.3%	(1,994,897)	(1,909,375)	(85,523)
43 Operating Margin %		(54.6%)	(36.6%)	-17.91%		(31.2%)	(29.8%)	-1.39%
44 Net Margin %		41.9%	81.3%	-39.45%		(17.3%)	(16.4%)	-0.85%
45 Payroll as % of Operating Expense		39.13%	38.52%	0.61%		41.50%	40.18%	1.33%
46 IGT Transaction Summary								
47 Outgoing				-		1,432,505	1,682,127	249,622
48 Incoming		1,169,611	1,500,000	(330,389)		1,169,611	1,500,000	(330,389)
49 Net Impact		1,169,611	1,500,000	(330,389)		(262,894)	(182,127)	(80,767)

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

	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23
<b>1 REVENUE</b>													
2 Inpatient Revenue - Acute	96,870	22,603	100,099	22,603	35,519	29,061	119,473	25,832	100,099	142,076	138,847	12,916	45,206
3 Inpatient Revenue - Swing	-	-	85,833	114,444	19,074	-	73,117	41,327	-	-	-	-	89,012
4 Inpatient Revenue - SNF	230,692	223,250	230,692	223,250	248,816	249,916	241,855	254,257	260,459	269,141	257,262	287,037	319,517
5 Inpatient Revenue - Ancillary	138,154	51,754	182,592	127,889	57,577	55,728	228,865	50,997	190,696	210,676	186,226	54,007	128,180
6 Inpatient Revenue - Total	465,716	297,607	599,216	488,186	358,986	332,705	661,310	372,414	551,253	621,893	582,335	353,959	581,915
7 Outpatient Revenue	1,311,960	1,474,168	1,376,426	1,632,779	1,769,547	1,652,746	1,775,759	1,796,058	1,468,780	1,548,012	1,511,744	1,341,411	1,413,841
8 Total Patient Revenue	1,777,676	1,771,775	1,975,643	2,120,965	2,128,533	1,985,451	2,437,069	2,168,472	2,020,034	2,169,904	2,094,079	1,695,371	1,995,757
9 Contractual Allowances	(573,673)	(523,321)	(487,110)	(556,074)	(644,846)	(551,455)	(790,961)	(672,755)	(593,285)	(747,583)	(709,935)	(546,038)	(641,637)
10 Charity Discount	(3,792)	(1,653)	(57,869)	(6,817)	(8,196)	(13,784)	(993)	-	(18,363)	(7,213)	(2,546)	(2,566)	(4,505)
11 Other Allowances	(30,542)	(39,638)	(86,522)	(140,779)	(94,463)	(58,286)	(37,429)	(75,926)	(87,935)	(67,310)	(71,204)	(49,272)	(67,155)
12 Bad Debt	(34,307)	(51,476)	(42,060)	(21,438)	(41,917)	(81,238)	(74,468)	(65,357)	(73,368)	(42,659)	(49,265)	(68,155)	(66,331)
13 Total Deductions	(642,314)	(616,088)	(673,561)	(725,107)	(789,422)	(704,763)	(903,851)	(814,038)	(772,952)	(864,765)	(852,952)	(666,021)	(779,628)
14 Net Patient Revenue	1,135,362	1,155,687	1,302,082	1,395,858	1,339,112	1,280,689	1,533,218	1,354,434	1,247,082	1,305,140	1,241,127	1,029,350	1,216,128
% of Gross Revenue	63.9%	65.2%	65.9%	65.8%	62.9%	64.5%	62.9%	62.9%	61.7%	60.7%	59.3%	60.7%	60.9%
15 Meaningful Use Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Quality Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Other Operating Revenue	1,266	377	1,531	2,045,573	1,544	1,626	5,374	3,675	1,578	866	1,165	1,164	1,022
18 Total Operating Revenue	1,136,628	1,156,064	1,303,613	3,441,431	1,340,656	1,282,315	1,538,592	1,358,109	1,248,660	1,306,005	1,242,293	1,030,514	1,217,150
<b>19 EXPENSES</b>													
20 Salaries & Wages	(669,950)	(708,102)	(628,460)	(628,378)	(735,926)	(684,412)	(642,354)	(702,357)	(673,881)	(727,030)	(761,394)	(631,624)	(736,097)
21 Employee Benefits	(126,612)	(137,689)	(139,065)	(135,973)	(142,507)	(127,879)	(128,026)	(126,941)	(120,214)	(128,148)	(146,083)	(137,230)	(135,315)
22 Contract Labor	(91,864)	(114,126)	(85,432)	(115,923)	(160,617)	(136,809)	(87,029)	(94,570)	(101,356)	(103,543)	(99,054)	(109,068)	(151,966)
23 Professional Fees - Medical	(261,366)	(272,737)	(239,698)	(242,563)	(240,646)	(248,365)	(279,561)	(293,412)	(250,960)	(242,342)	(266,203)	(246,341)	(287,021)
24 Professional Fees - Other	(21,508)	(34,815)	(42,727)	(35,109)	(26,806)	(33,184)	(18,143)	(18,213)	(12,913)	(40,782)	(20,198)	(17,267)	(22,926)
25 Supplies	(79,376)	(81,811)	(105,371)	(85,121)	(74,673)	(104,109)	(280,006)	(86,996)	(70,029)	(81,127)	(63,100)	(67,100)	(132,711)
26 Purchased Services	(115,307)	(208,954)	(136,131)	(169,742)	(168,873)	(132,700)	(180,886)	(205,636)	(182,950)	(127,581)	(176,901)	(171,518)	(176,472)
27 Insurance	(12,671)	(12,465)	(12,308)	(12,359)	(22,066)	(22,237)	(22,228)	(22,301)	(22,285)	(12,263)	(13,870)	(22,365)	(22,552)
28 Rentals and Leases	(12,798)	(12,386)	(16,128)	(14,470)	(15,412)	(14,636)	(14,119)	(14,636)	(15,101)	(7,358)	(7,088)	(16,274)	(16,274)
29 Repairs and Maintenance	(18,359)	(16,312)	(11,708)	(14,801)	(22,036)	(31,692)	(18,872)	(22,165)	(18,171)	(8,927)	(10,193)	(25,146)	(51,602)
30 Utilities and Telephone	(35,376)	(32,948)	(29,103)	(29,816)	(32,914)	(34,284)	(31,855)	(27,422)	(25,622)	(31,028)	(27,378)	(22,125)	(64,505)
31 Depreciation & Amortization	(35,160)	(35,203)	(35,203)	(35,797)	(36,039)	(36,036)	(32,493)	(36,150)	(36,150)	(35,885)	(35,885)	(35,885)	(35,885)
32 Other Expenses	(32,635)	(31,571)	(43,591)	(34,776)	(41,090)	(51,380)	(32,628)	(59,262)	(39,750)	(62,002)	(49,143)	(45,492)	(47,864)
33 Total Operating Expenses	(1,512,981)	(1,699,117)	(1,524,915)	(1,554,827)	(1,719,607)	(1,658,508)	(1,768,719)	(1,711,544)	(1,566,175)	(1,622,041)	(1,705,230)	(1,534,267)	(1,881,190)
34 Income From Operations	(376,353)	(543,053)	(221,302)	1,886,604	(378,951)	(376,193)	(230,127)	(353,435)	(317,515)	(316,035)	(462,937)	(503,753)	(664,040)
35 Tax Revenue	-	-	-	265,767	-	-	-	-	-	-	-	-	-
36 IGT - Incoming Portion	429,153	-	-	-	-	-	-	-	-	-	-	-	1,169,611
37 Non-Capital Grants and Donations	(2,173)	16,630	-	29,138	2,020	11,855	520	132	130,209	150	4,175	137,167	-
38 Interest Income	243	9,832	1,562	2,391	24,800	2,634	2,040	42,984	2,266	1,975	68,094	4,175	4,401
39 Interest Expense	(420)	(378)	(326)	(567)	(505)	(328)	(958)	(348)	(362)	(83)	(388)	(691)	(656)
40 Non-Operating Income (Expense)	-	-	-	-	-	-	-	-	-	-	-	3,000	200
41 Total Non-Operating Gain (Loss)	426,803	26,084	1,236	286,729	26,316	14,161	1,601	42,768	132,113	2,043	71,881	143,651	1,173,556
42 Net Income	50,450	(516,970)	(230,066)	2,183,332	(352,636)	(362,033)	(228,525)	(310,667)	(185,402)	(313,993)	(391,056)	(360,102)	509,516
43 Operating Margin %	(33.1%)	(47.0%)	(17.0%)	54.8%	(28.3%)	(29.3%)	(15.0%)	(26.0%)	(25.4%)	(24.2%)	(37.3%)	(48.9%)	(54.6%)
44 Net Margin %	4.4%	(44.7%)	(16.9%)	63.4%	(26.3%)	(28.2%)	(14.9%)	(22.9%)	(14.8%)	(24.0%)	(31.5%)	(34.9%)	(41.9%)
45 Payroll as % of Operating Expense	44.28%	41.67%	41.21%	40.41%	42.80%	41.27%	36.32%	41.04%	43.03%	44.82%	44.65%	41.17%	39.13%
46 IGT Transaction Summary	-	-	-	-	-	-	-	-	-	-	-	-	-
47 Outgoing	114,842	-	19,399	-	-	-	-	-	-	-	-	1,432,505	-
48 Incoming	525,385	429,153	-	-	-	-	-	-	-	-	-	-	1,169,611
49 Net Impact	410,543	429,153	(19,399)	-	-	-	-	-	-	-	-	(1,432,505)	1,169,611

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

	Unaudited	Audited	Audited	Audited	FY 2023-2022	
	FY 2023	FY 2022	FY 2021	FY 2020	\$ Change	% Change
	as of 3/31/2023	6/30/2022	6/30/2021	6/30/2020		
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash	\$ 1,075,682	\$ 747,360	\$ 3,115,934	\$ 18,884	\$ 328,322	43.93%
Short-term Investments	7,622,713	12,528,820	7,618,504	7,317,637	(4,906,107)	-39.16%
<b>Total Cash and Equivalents</b>	<b>8,698,395</b>	<b>13,276,180</b>	<b>10,734,438</b>	<b>7,336,520</b>	<b>(4,577,785)</b>	<b>-34.48%</b>
Patient Accounts Receivable	4,119,324	3,826,687	3,570,234	4,582,957	292,637	7.65%
Accounts Receivable Reserves	(2,621,488)	(2,695,705)	(2,453,764)	(3,096,844)	74,217	-2.75%
<b>Net Accounts Receivable</b>	<b>1,497,836</b>	<b>1,130,982</b>	<b>1,116,470</b>	<b>1,486,113</b>	<b>366,854</b>	<b>32.44%</b>
<i>% of Gross Accounts Receivable</i>	<i>36.4%</i>	<i>29.6%</i>	<i>31.3%</i>	<i>32.4%</i>		
Inventory	435,131	337,226	325,481	250,386	97,905	29.03%
Other Assets- Due (to)/from gov't payers	33,093	202,390	1,540,757	669,462	(169,298)	-83.65%
Board Restricted Funds - Facility Capital	351,545	449,934	1,253,165	513,400	(98,389)	
Board Restricted Funds	1,044,630	1,776,243	2,456,135	612,125	(731,613)	-41.19%
Total Other Assets	1,864,399	2,765,794	5,575,539	2,045,374	(901,395)	-32.59%
<b>Total Current Assets</b>	<b>12,060,630</b>	<b>17,172,955</b>	<b>17,426,447</b>	<b>10,868,007</b>	<b>(5,112,325)</b>	<b>-29.77%</b>
<b>Fixed Assets</b>						
Land	90,610	90,610	90,610	90,610	0	0.00%
Buildings	6,188,081	5,801,899	5,762,782	5,532,267	386,182	6.66%
Capital Equipment	8,061,234	6,905,562	5,861,094	5,033,846	1,155,672	16.74%
Total Plant & Equipment	14,339,924	12,798,071	11,714,485	10,656,723	1,541,854	12.05%
Accumulated Depreciation	(10,132,070)	(9,811,659)	(9,363,323)	(8,493,946)	(320,411)	3.27%
<b>Net Fixed Assets</b>	<b>4,207,854</b>	<b>2,986,411</b>	<b>2,351,162</b>	<b>2,162,778</b>	<b>1,221,443</b>	<b>40.90%</b>
<b>TOTAL ASSETS</b>	<b>\$ 16,268,484</b>	<b>\$ 20,159,367</b>	<b>\$ 19,777,608</b>	<b>\$ 13,030,785</b>	<b>\$ (3,890,883)</b>	<b>-19.30%</b>
<b>LIABILITIES AND RETAINED EARNINGS</b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 1,322,200	\$ 1,598,381	\$ 513,833	\$ 626,379	\$ (276,181)	-17.28%
Accrued Payroll & Benefits	751,466	918,467	620,243	562,461	(167,001)	-18.18%
Accrued Other Liabilities	1,956,434	1,956,434	4,501,218	207,968	0	0.00%
<b>Total Current Liabilities</b>	<b>4,030,100</b>	<b>4,473,282</b>	<b>5,635,295</b>	<b>1,396,807</b>	<b>(443,182)</b>	<b>-9.91%</b>
<b>Long-Term Liabilities</b>						
Loans	0	0	1,508,168	14,250	0	#DIV/0!
Capitalized Leases	40,566	60,864	110,836	133,793	(20,298)	-33.35%
<b>Total Long-Term Liabilities</b>	<b>40,566</b>	<b>60,864</b>	<b>1,619,004</b>	<b>148,043</b>	<b>(20,298)</b>	<b>-33.35%</b>
<b>TOTAL LIABILITIES</b>	<b>4,070,666</b>	<b>4,534,146</b>	<b>7,254,299</b>	<b>1,544,850</b>	<b>(463,480)</b>	<b>-10.22%</b>
<b>FUND BALANCE</b>	<b>12,197,818</b>	<b>15,625,220</b>	<b>12,342,178</b>	<b>11,485,935</b>	<b>(3,427,402)</b>	<b>-21.94%</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 16,268,484</b>	<b>\$ 20,159,367</b>	<b>\$ 19,596,476</b>	<b>\$ 13,030,785</b>	<b>\$ (3,890,883)</b>	<b>-19.30%</b>

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

<u>Description</u>	<u>Original Amount</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Monthly Payment</u>	<u>Maturity</u>	<u>Secured By</u>	<u>Balance on Mar 31, 2023</u>
<b><u>Loans</u></b>							
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
<b><u>Total Loans</u></b>	<b><u>2,410,058</u></b>			<b><u>0</u></b>			<b><u>0</u></b>
<b><u>Capitalized Leases</u></b>							
Siemens	172,672	September 2017	5.63%	2,492	August 2024	Equipment	40,566
Jules	500,081	February 2013	5.80%	0	February 2018	Equipment	0
<b><u>Total Capitalized Leases</u></b>	<b><u>672,753</u></b>			<b><u>2,492</u></b>			<b><u>40,566</u></b>
<b><u>Total Long Term Liabilities</u></b>	<b><u>3,082,811</u></b>			<b><u>2,492</u></b>			<b><u>40,566</u></b>

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

	YTD
	3/31/2023
<b>Net Income (Loss)</b>	\$ (1,994,897)
<b>Changes in:</b>	
Depreciation	320,411
(Increase)/Decrease in Net Accounts Receivable	(366,854)
(Increase)/Decrease in Inventory	(97,905)
(Increase)/Decrease in Other Assets	169,298
Increase/(Decrease) in Accounts Payable	(276,181)
Increase/(Decrease) in Accrued Payroll & Benefits	(167,001)
Increase/(Decrease) in Other Accrued Liabilities	-
<b>Net Cash Provided (Used) by Operating Activities</b>	(418,233)
 Purchases of Equipment	 (1,541,854)
<b>Net Cash Provided (Used) in Investing Activities</b>	(1,541,854)
 Proceeds from New Loans	 -
Principal Payments of Loans	-
Principal Payments under Capital Leases	(20,298)
Principal Payments under Inter-Governmental Transfer Program	(1,432,505)
<b>Net Cash Provided (Used) in Financing Activities</b>	(1,452,803)
 Net Change in Cash and Cash Equivalents	 (5,407,787)
Cash and Cash Equivalents, Beginning of Period	15,502,357
 <b>Cash and Cash Equivalents, End of Period</b>	 \$ 10,094,570

\*Inclusive of Board Restricted Cash

Cash Detail by Account

Operating Checking - Plumas Bank	\$ 1,051,938
Suspense General Ledger for Receipts Pending R.A.'s	(9,004)
Payroll Checking - US Bank	31,464
Business Savings - Plumas Bank	137,871
Petty Cash - Receptionists	1,284
Local Agency Investment Fund	8,820,033
Series EE Bonds	60,984
<b>Total Cash and Cash Equivalent Detail</b>	\$ 10,094,570

**SENECA HEALTHCARE DISTRICT  
ACTIVITY SUMMARY  
FOR THE MONTH OF MARCH 2023**

**MONTH TO DATE**

	<b>CURRENT MONTH MAR 2023</b>	<b>PRIOR MONTH FEB 2023</b>	<b>PRIOR YEAR MONTH MAR 2022</b>
<b>1. In Patient Stays</b>			
1.a Admissions	5	3	6
1.b Discharges	5	3	8
<b>2. Out Patient Observations</b>	15	12	7
<b>3. Out Patient Surgeries</b>	24	12	21
<b>4. Emergency Visits</b>	186	169	132
<b>5. Lab Procedures</b>	1,984	1,901	1,764
<b>6. Radiology Procedures</b>	253	259	197
6.a X-Ray Procedures	148	156	128
6.b Mammography	0	0	0
6.c MRI	0	8	3
6.d Ultrasound	0	0	0
6.e C T Scan	105	95	66
6.f Dexascanner	0	0	0
<b>7. Respiratory Therapy/ABG/PFT</b>	191	115	128
<b>8. CardioPulmonary EKG/Holter</b>	57	64	41
<b>9. Stress Tests</b>	0	1	0
<b>10. Physical Therapy</b>	348	234	203
<b>11. Lake Almanor Clinic Visits</b>	403	457	601
Dr. Ware	104	57	131
Dr. Walls	60	67	122
Dr. Cooper/Physician Office	110	113	122
NP Office	0	0	0
NP Walk-in/Hayden	89	178	154
Specialty/Other	40	42	72

**YEAR TO DATE**

<b>JULY 2022 - MAR 2023</b>	<b>JULY 2021 - MAR 2022</b>
68	83
67	83
145	100
176	134
2,187	1,772
21,815	19,326
2,713	2,113
1,557	1,332
0	0
30	43
75	44
1,051	694
0	0
1,166	1,216
561	402
3	3
2,476	2,126
5,099	5,308
797	1,300
680	919
1,151	1,181
133	47
1,713	1,293
625	568

**ACUTE CARE**

12. Acute Patient Days	14	4	45
13. Acute ADC	0.45	0.14	1.61
14. % Occupancy	4.52	1.43	16.07
15. Avg Length of Stay	2.80	1.33	7.50
16. Swing Bed Days	28	0	17
17. Swing Bed ADC	0.90	0.00	0.61
18. Total ADC	1.35	0.14	2.21

202	353
0.74	1.29
7.37	12.88
2.97	4.25
70	126
0.26	0.46
0.99	1.75

**SKILLED NURSING UNIT**

19. Patient Days	423	380	336
20. Average Daily Census	13.65	13.57	12.00
21. % Occupancy	85.28	84.82	75.00

3,673	3,682
13.41	13.44
83.78	83.99

**TOTALS**

22. Patient Days	465	384	398
23. Average Daily Census	15.00	13.71	14.21
24. Total Adjusted Patient Days	1,595	1,839	1,103

3,945	4,161
14.40	15.19
16,698	12,434

Seneca Healthcare District  
Gross Outpatient Revenue  
March 2023

	Month Ended 3/31/23			Year to Date 3/31/23		
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Acute	-	-	-	-	-	-
Swing	-	-	-	-	-	-
SNF	-	-	-	-	-	-
Observation	59,120.00	40,355.16	18,764.84	491,134.00	378,486.28	112,647.72
ER	210,339.00	245,745.93	(35,406.93)	2,522,780.00	2,304,822.04	217,957.96
ER Phy	82,319.00	89,916.25	(7,597.25)	936,260.00	843,313.86	92,946.14
Surgery	79,885.00	64,641.53	15,243.47	578,289.00	606,265.30	(27,976.30)
Anesth	1,819.00	4,235.43	(2,416.43)	39,613.00	39,723.58	(110.58)
CS	8,275.00	11,054.57	(2,779.57)	155,183.48	103,679.47	51,504.01
LAC	163,030.15	183,208.91	(20,178.76)	1,573,876.82	1,718,294.77	(144,417.95)
LAB	218,775.65	250,334.35	(31,558.70)	2,283,635.14	2,347,856.36	(64,221.22)
Blood Gas		3,156.28	(3,156.28)	33,420.00	29,602.39	3,817.61
Blood Bank		1,129.58	(1,129.58)	877.00	10,594.16	(9,717.16)
EKG	33,399.60	26,201.52	7,198.08	325,501.20	245,740.96	79,760.24
Stress		411.32	(411.32)	3,966.00	3,857.76	108.24
Radiology	68,885.00	72,659.87	(3,774.87)	734,862.60	681,468.33	53,394.27
Mammo			-	-	-	-
MRI		25,687.49	(25,687.49)	110,310.00	240,919.95	(130,609.95)
Ultrasound			-	65,894.00	-	65,894.00
CT Scan	185,979.00	144,546.77	41,432.23	1,830,888.00	1,355,687.13	475,200.87
OP Proc	13,691.00	4,025.00	9,666.00	62,991.00	37,750.00	25,241.00
Pharmacy	153,685.00	147,801.69	5,883.31	1,520,245.45	1,386,214.56	134,030.89
RT	29,171.00	14,668.79	14,502.21	191,753.00	137,576.84	54,176.16
PT	105,468.00	99,885.83	5,582.17	816,420.00	936,817.38	(120,397.38)
OT			-	-	-	-
Telemed			-	-	-	-
Totals	1,413,841.40	1,429,666.26	(15,824.86)	14,277,899.69	13,408,671.12	869,228.57



Seneca Healthcare District  
Professional Fees- Medical  
March 31, 2023

G/L #	Description	Actual ME 3/31/2023	Budget ME 3/31/2023	(Over)/Under Budget	Actual YTD 3/31/2023	Budget YTD 3/31/2023	(Over)/Under Budget
	Grand Total	287,021.44	277,162.99	(9,858.45)	2,354,853.67	2,363,266.87	8,413.20
41220040	EMERG RM PHYSICIAN FEES	121,216.00	115,320.00	(5,896.00)	1,042,582.50	1,019,280.00	(23,302.50)
	SHD Contracted Physicians	62,080.00	63,240.00	1,160.00	717,145.00	722,997.50	5,852.50
	Locums Physicians	59,136.00	52,080.00	(7,056.00)	325,437.50	296,282.50	(29,155.00)
41220044	SURGERY PHYSICIAN FEES	30,159.96	26,373.89	(3,786.07)	239,391.38	237,365.04	(2,026.34)
41220044	Surgery - Surgeries Call	12,433.40	14,173.89	1,740.49	116,523.38	127,565.04	11,041.66
	Clinic	9,326.56	7,500.00	(1,826.56)	73,668.00	67,500.00	(6,168.00)
	CRNA	8,400.00	4,700.00	(3,700.00)	49,200.00	42,300.00	(6,900.00)
41220049	LK ALMANOR PHYSICIAN FEES	87,792.30	89,170.83	1,378.53	705,243.40	689,937.50	(15,305.90)
41229049	SHD Contracted Physicians	76,598.24	39,166.67	(37,431.57)	340,701.09	352,500.00	11,798.91
	FNP Supervision	3,000.00	2,937.50	(62.50)	27,450.00	26,437.50	(1,012.50)
	FNP Office	-	21,666.67	21,666.67	190,885.75	130,000.00	(60,885.75)
	Walk-In Clinic	6,264.06	20,400.00	14,135.94	109,961.56	136,000.00	26,038.44
	Telemedicine	1,930.00	5,000.00	3,070.00	36,245.00	45,000.00	8,755.00
		87,792.30	89,170.83	1,378.53	705,243.40	689,937.50	(15,305.90)