



A G E N D A

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday October 29, 2024 – 3:30 pm
Education Conference Room – Modoc Medical Center
1111 N Nagle St. Alturas, California

Parties with a disability, as provided by the American Disabilities Act, who require special accommodations or aids in order to participate in this public meeting should make requests for accommodation to the Modoc Medical Center Administration at least 48 hours prior to the meeting.

Subject	Discussion	Attachment
1. Call to Order		
2. Agenda Approval	R. Boulade - Changes, additions and/or deletions to the Agenda.	
3. Minutes of the September 2024, Regular LFHD Finance Committee Meeting	D. King – Presentation of the September 2024, Regular LFHD Finance Committee meeting for approval.	Attachment A
4. Discussion Items		
A. LFHD Financial Statement – September 2024 (unaudited)	J. Lin – LFHD Financial Statement – September 2024 (<i>unaudited</i>)	Attachment B
B. FD’s Report	J. Lin – Update on the Accounting Department.	
C. CEO’s Report	K. Kramer – Update on District/Hospital projects.	
5. Adjournment		

AGENDA POSTED AT: MODOC COUNTY COURTHOUSE / ALTURAS CITY HALL / MMC WEBSITE/ MMC LOBBY ENTRANCE - WWW.MODOCMEDICALCENTER.ORG ON October 25, 2024.

ATTACHMENT A

Regular LFHD Finance Committee Meeting Minutes Septmeber, 2024



MINUTES

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday, September 24, 2024 – 3:30 pm
Modoc Medical Center; Education Conference Room;
1111 N Nagle St.; Alturas, California

Present:

- Rose Boulade
- Scott Swasey – Via Phone
- Adam Willoughby
- Jin Lin
- Joseph Johnson
- Kevin Kramer
- Denise King

Absent:

Subject	Discussion	Action
1. Call to Order	Rose Boulade, called the meeting of the Last Frontier Healthcare District Finance Committee to order at 3:30 pm on Tuesday, September 24, 2024, in the Education Conference Room at Modoc Medical Center in Alturas, California.	
2. Agenda Approval	R. Boulade - Changes, additions, deletions to the Agenda.	Kevin Kramer approved the agenda as presented, Joseph Johnson seconded.
3. Minutes of the August 27, 2024, Regular LFHD Finance Committee Meeting	D. King presented the minutes of the August 2024, 2024, LFHD Finance Committee Regular Meeting.	Kevin Kramer approved the minutes as presented, Joseph Johnson seconded.
4. Discussion Items		
A. Last Frontier Healthcare District Financial Statement – August 2024 (unaudited)	J. Lin presented the <i>unaudited</i> Last Frontier Healthcare District Financial Statement for August 2024 from the narratives and financial statements provided in the Finance Committee meeting packet.	
B. Lights On Dashboard Report	A. Willoughby presented the Lights On Dashboard to the committee and answered any questions they had.	
C. Finance Director's Report	<p>Accounting</p> <ul style="list-style-type: none"> • Auditors were on-site last week and we submitted 129 items that they asked for. • The Auditors were very happy that we were on top of everything. • This week we move on to Single Audit and there shouldn't be too much going on with that, one item may be regarding the old hospital that was transferred back to the County. • The Cost Report has also been started. • Our Controller is currently only working two days a week until the end of October then she will resume her normal work schedule. 	

Subject	Discussion	Action
	<ul style="list-style-type: none"> We made an offer for our AP Tech position today – Thank you Julie for your continuing support in the Accounting Department. <p>Purchasing</p> <ul style="list-style-type: none"> Staying busy and continues to do a good job ensuring we have supplies we need to run the organization. <p>Office Workers</p> <ul style="list-style-type: none"> We have a new extra Office Worker, hoping she can start next week. 	
<p>D. CEO's Report</p>	<p>New SNF Update</p> <ul style="list-style-type: none"> The Board approved interim financing at our Special Board Meeting. The investor will be Vanguard with an interest rate at 5% and an additional 1% for cost of issuance fees that are rolled into the financing. We should be closing October 2nd and have funds available after that date. At the end of August \$18.8M will be funded out of our own funds and the total we have to fund is \$36.9M and we will have another \$18/\$19M to pay. After paying everything we'd like to have around \$14 million in cash reserves in the bank. We will be holding off on other planned capital projects until we reach our goal. <p>QIP Audit</p> <ul style="list-style-type: none"> We have completed this and passed with flying colors – no issues. Payment should come in February – unknown what the amount of that payment will be. <p>Other Items</p> <ul style="list-style-type: none"> We are talking with CDPH about keeping Warnerview open. We would keep it as 25 private rooms and staff for that. If there is a need we would work our way up from 25 beds. Sounds like if it remains open, we wouldn't have to do anything to modify the building. 	
<p>5. Adjournment Rose Boulade adjourned the LFHD Finance Committee meeting at 4:43 pm. The next meeting of the Last Frontier Healthcare District Finance Committee will be Tuesday October 29, 2024, at 3:30 pm and will be held in the Education Conference Room at Modoc Medical Center in Alturas, California.</p>		

Respectfully submitted:

Denise King
 Last Frontier Healthcare District Clerk

Date

ATTACHMENT C

**LFHD FINANCIAL
STATEMENT**

September 2024

(unaudited)

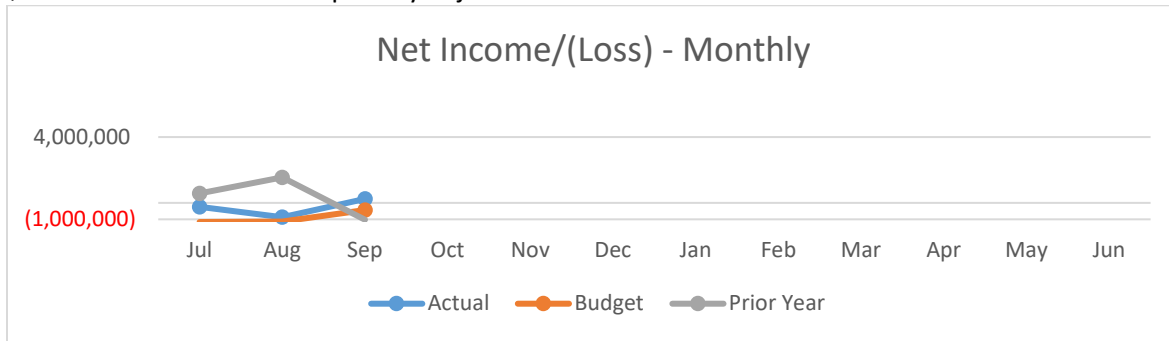


Modoc Medical Center
Financial Narrative
For the Month of September 2024

Prepared by Jin Lin, Finance Director

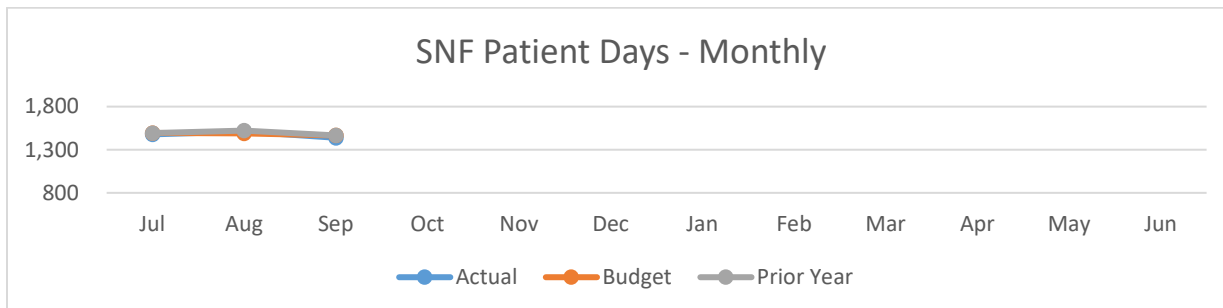
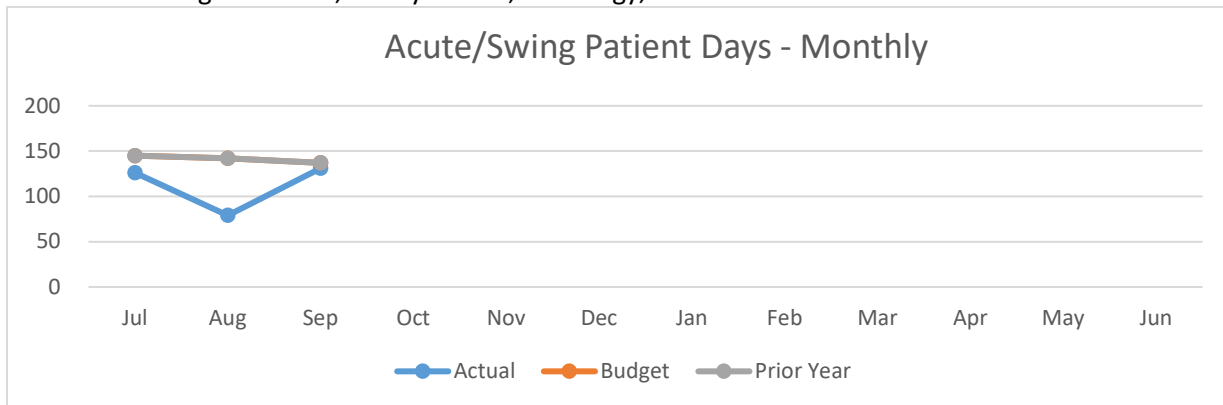
Summary

During the month of September, Modoc Medical Center reported a net Loss from operations of \$738K that was under budget by \$84K. Inpatient revenue was up by \$278K and outpatient revenue was down by \$501K from the prior month. Total patient revenue was \$4.568 million, showed a decrease of \$222K from the prior month. Net income, including Non-Operating Activity, showed a loss of \$498K compared to the budgeted loss of \$436K. Net income for the prior YTD was much higher because we received \$2.491 million in Medicare penalty adjustments.



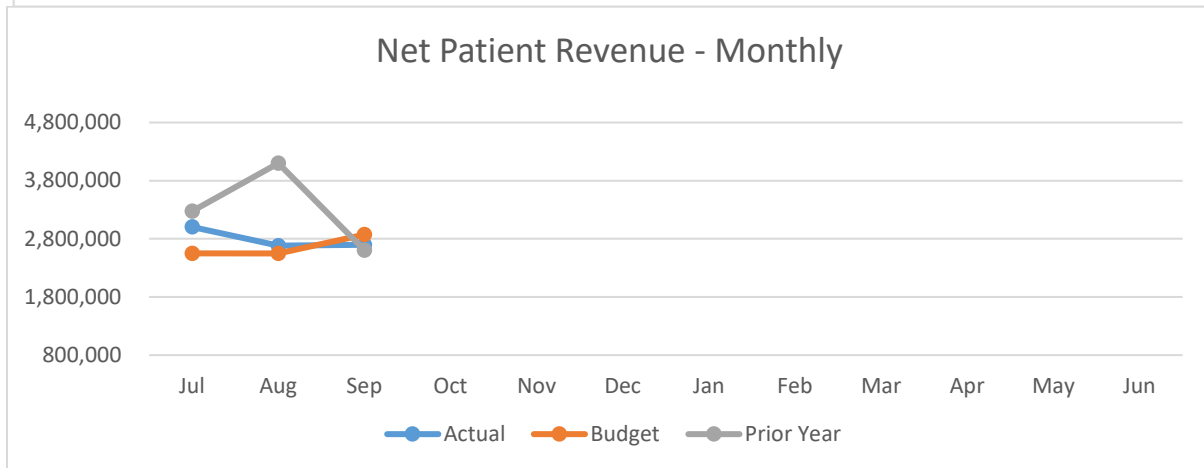
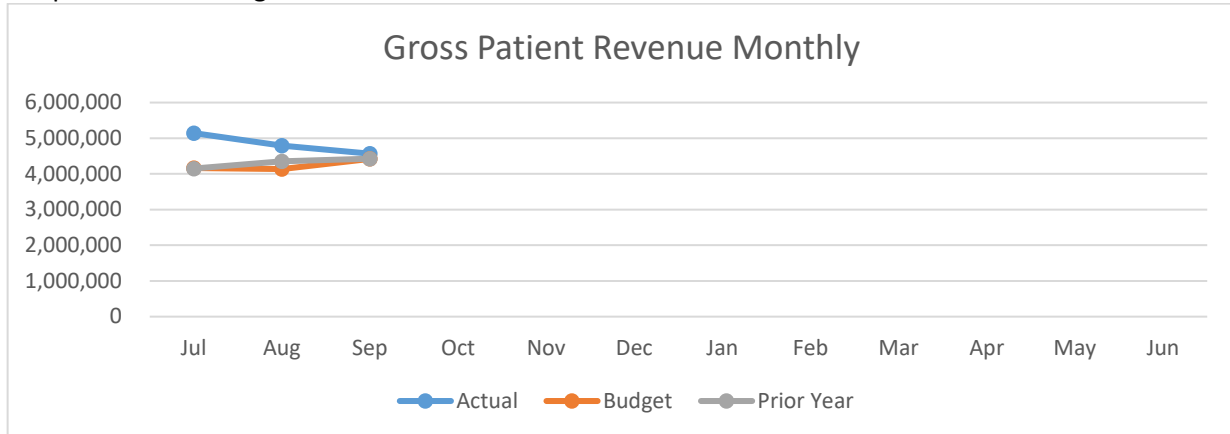
Patient Volumes

Combined Acute Days were under budget for the month by 6 days. The SNF Patient Days were down to 1,439 under budget by 27 days. Overall Inpatient Days were under budget by 33 days (1,570 actual vs. 1,603 budget). Outpatient visits in ER, Ambulance, Canby Clinic, and Surgery were over budget; and were under budget in Clinic, Canby Dental, Radiology, and Ultrasounds.



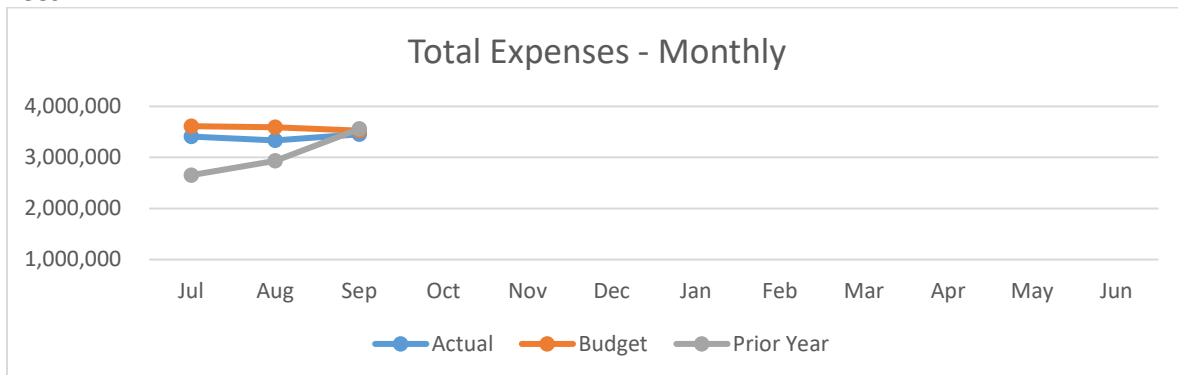
Revenues

Gross Patient Revenues were \$4.568 million, compared to the budget of \$4.421 million. Inpatient Revenue was \$1.511 million compared to the budget of \$1.376 million; and Outpatient Revenue was \$3.057 million compared to the budget of \$3.045 million. Net Patient Revenue was \$2.699 million, compared to the budget of \$2.687 million.



Expenses

Total Operating Expenses were \$3.454 million this month, compared to a budget of \$3.525 million. Operating expenses were up \$120K from the prior month. The largest expenses were in Professional Fees.



Non-Operating Activity

Non-Operating expenses for the month: \$77K from accrued USDA loan interest. District Vouchers totaled \$3K. Interest income of \$187K from CDs, and Retail pharmacy showed a profit of \$133K because the Retail Pharmacy AR decreased by \$197K compared to the prior month, and it was recorded \$418K prescriptions revenue. Total non-operating income for the month showed a profit of \$239k.

Balance Sheet

Cash decreased for September by \$3.144 million to \$29.674 million. Total assets decreased by \$1.870 million during the month due to the closing cost of \$1.781 million we made for the new SNF USDA loan. The total liabilities decreased by \$1.371 million. Days in Cash totaled 270. Days in AP totaled 18. Days in AR totaled 96. The current ratio was 9.14. Net AR as a percentage of gross AR was 39.60%.

Modoc Medical Center
Income Statement
For the month of September 2024

	<u>Month</u>	<u>Budget</u>	<u>Variance</u>	Prior Year <u>Month</u>	<u>YTD</u>	<u>Budget</u>	<u>Variance</u>	Prior Year <u>YTD</u>
Revenues								
Room & Board - Acute	744,172	317,404	426,768	318,575	1,830,200	958,311	871,889	982,054
Room & Board - SNF	766,813	782,640	(15,827)	802,683	2,418,783	2,400,096	18,687	2,442,337
Ancillary	0	276,318	(276,318)	211,691	0	793,159	(793,159)	572,695
<u>Total Inpatient Revenue</u>	<u>1,510,985</u>	<u>1,376,362</u>	<u>134,623</u>	<u>1,332,949</u>	<u>4,248,983</u>	<u>4,151,566</u>	<u>97,417</u>	<u>3,997,086</u>
Outpatient Revenue	3,056,540	3,045,001	11,538	3,094,016	10,251,913	8,570,524	1,681,389	8,938,319
<u>Total Patient Revenue</u>	<u>4,567,524</u>	<u>4,421,363</u>	<u>146,161</u>	<u>4,426,965</u>	<u>14,500,896</u>	<u>12,722,090</u>	<u>1,778,806</u>	<u>12,935,405</u>
Bad Debts (580000,580011,58010)	116,967	146,211	(29,244)	1,821,473	1,203,937	420,761	783,176	1,848,263
Contractuals Adjs	1,267,377	1,537,478	(270,101)		3,437,595	4,428,390	(990,795)	1,109,224
Admin Adjs (5930002-593001,598)	484,062	50,841	433,221		1,474,028	144,224	1,329,805	0
<u>Total Revenue Deductions</u>	<u>1,868,406</u>	<u>1,734,530</u>	<u>133,876</u>	<u>1,821,473</u>	<u>6,115,560</u>	<u>4,993,374</u>	<u>1,122,186</u>	<u>2,957,487</u>
<u>Net Patient Revenue</u>	<u>2,699,118</u>	<u>2,686,834</u>	<u>12,285</u>	<u>2,605,493</u>	<u>8,385,336</u>	<u>7,728,715</u>	<u>656,620</u>	<u>9,977,918</u>
<i>% of Charges</i>	<i>59.1%</i>	<i>60.8%</i>	<i>-1.7%</i>	<i>58.9%</i>	<i>57.8%</i>	<i>60.8%</i>	<i>-2.9%</i>	<i>77.1%</i>
Other Revenue	16,924	184,725	(167,801)	17,954	58,602	242,275	(183,673)	255,644
<u>Total Net Revenue</u>	<u>2,716,042</u>	<u>2,871,559</u>	<u>(155,517)</u>	<u>2,623,447</u>	<u>8,443,938</u>	<u>7,970,990</u>	<u>472,947</u>	<u>10,233,562</u>
Expenses								
Salaries	1,444,284	1,587,280	(142,996)	1,228,267	4,409,396	4,880,695	(471,299)	3,951,094
Benefits and Taxes	316,206	345,847	(29,641)	279,753	937,146	1,050,636	(113,491)	851,127
Registry	233,110	318,534	(85,424)	428,038	819,216	955,603	(136,386)	792,515
Professional Fees	406,595	373,576	33,019	695,436	1,256,666	1,141,991	114,675	1,267,502
Purchased Services	242,015	192,409	49,605	186,122	530,635	540,114	(9,479)	549,873
Supplies	350,992	319,270	31,722	344,785	997,848	936,553	61,295	658,554
Repairs and Maint	75,654	30,784	44,870	23,527	145,715	96,032	49,683	76,832
Lease and Rental	4,223	3,836	387	4,183	12,971	11,508	1,463	11,297
Utilities	69,912	48,130	21,782	44,971	183,144	162,586	20,558	146,571
Insurance	42,632	42,779	(147)	66,324	129,736	128,337	1,399	84,875
Depreciation	174,027	172,980	1,046	169,494	529,521	518,941	10,580	521,284
Other	94,051	89,347	4,704	100,372	246,724	308,195	(61,471)	234,450
<u>Total Operating Expenses</u>	<u>3,453,701</u>	<u>3,524,773</u>	<u>(71,072)</u>	<u>3,571,272</u>	<u>10,198,720</u>	<u>10,731,191</u>	<u>(532,472)</u>	<u>9,145,974</u>
<u>Income from Operations</u>	<u>(737,659)</u>	<u>(653,215)</u>	<u>(84,445)</u>	<u>(947,825)</u>	<u>(1,754,782)</u>	<u>(2,760,201)</u>	<u>1,005,419</u>	<u>1,087,588</u>
Property Tax Revenue	0	(3,446)	3,446	0	0	(10,338)	10,338	(5,424)
Interest Income	186,563	326,412	(139,849)	15,214	324,581	326,772	(2,191)	336,002
Interest Expense	(77,315)	(76,989)	(326)	(82,022)	(237,001)	(236,099)	(902)	(251,413)
Retail Pharmacy Net Activity	133,165	0	133,165	(92,038)	69,447	0	69,447	0
District Vouchers and Other	(2,952)	(28,480)	25,527	(455)	(16,904)	(50,808)	33,904	(65,849)
Other Non-Operating Income	0	0	0	0	0	0	0	0
<u>Total Non-Operating Revenue</u>	<u>239,460</u>	<u>217,497</u>	<u>21,963</u>	<u>(159,302)</u>	<u>140,122</u>	<u>29,527</u>	<u>110,596</u>	<u>13,316</u>
<u>Net Income/(Loss)</u>	<u>(498,199)</u>	<u>(435,718)</u>	<u>(62,481)</u>	<u>(1,107,127)</u>	<u>(1,614,660)</u>	<u>(2,730,674)</u>	<u>1,116,015</u>	<u>1,100,904</u>
<u>EBIDA</u>	<u>(246,857)</u>	<u>(185,748)</u>	<u>(61,109)</u>	<u>(855,611)</u>	<u>(848,137)</u>	<u>(1,975,634)</u>	<u>1,127,497</u>	<u>1,873,601</u>
Operating Margin %	-27.2%	-22.7%	-4.4%	-36.1%	-20.8%	-34.6%	13.8%	10.6%
Net Margin %	-18.3%	-15.2%	-3.2%	-42.2%	-19.1%	-34.3%	15.1%	10.8%
EBIDA Margin %	-9.1%	-6.5%	-2.6%	-32.6%	-10.0%	-24.8%	14.7%	18.3%

Modoc Medical Center
Balance Sheet
For the month of September 2024

	Unaudited 9/30/2024	Unaudited 8/31/2024	Unaudited 7/31/2024	Unaudited 24-Jun	Unaudited 24-May	Unaudited 24-Apr	Unaudited 24-Mar	Unaudited 24-Feb	Unaudited 24-Jan	Unaudited 23-Dec	Unaudited 23-Nov	Unaudited 23-Jul
Cash	1,286,064	2,336,433	2,365,865	2,040,226	1,461,100	1,475,140	2,524,085	677,751	1,121,545	1,395,384	326,804	834,261
Investments	27,164,374	29,258,720	34,438,664	35,207,420	41,068,608	23,539,822	21,514,382	21,659,450	29,504,053	31,271,417	33,414,624	34,723,012
Designated Funds	1,223,237	1,222,069	1,220,579	1,218,830	1,220,821	915,998	917,895	918,356	917,902	913,758	914,608	621,067
Total Cash	29,673,675	32,817,221	38,025,108	38,466,476	43,750,529	25,930,959	24,956,361	23,255,557	31,543,500	33,580,560	34,656,036	36,178,340
Gross Patient AR	15,217,390	14,384,129	15,951,519	17,014,906	18,067,468	19,104,506	20,642,241	20,663,365	19,174,034	17,032,707	15,278,904	12,942,701
Allowances	(9,190,983)	(9,053,140)	(10,459,358)	(10,896,501)	(10,475,514)	(10,817,046)	(10,055,688)	(10,249,085)	(11,234,472)	(9,294,158)	(7,977,587)	(5,794,697)
Net Patient AR	6,026,407	5,330,989	5,492,161	6,118,405	7,591,954	8,287,460	10,586,553	10,414,280	7,939,562	7,738,548	7,301,317	7,148,004
% of Gross	39.6%	37.1%	34.4%	36.0%	42.0%	43.4%	51.3%	50.4%	41.4%	45.4%	47.8%	55.2%
Third Party Receivable	429,549	151,108	408,396	532,397	404,549	14,256,512	13,564,567	12,571,039	151,107	151,107	151,107	472,166
Other AR	549,917	564,585	744,835	601,047	438,491	379,774	504,211	554,889	475,283	539,141	428,029	479,695
Inventory	630,091	501,991	476,338	414,897	464,974	480,896	456,600	425,161	405,115	406,575	413,036	253,513
Prepays	748,609	635,005	678,955	729,187	477,478	440,264	522,783	522,483	548,118	578,026	569,994	296,980
Total Current Assets	38,058,248	40,000,899	45,825,793	46,862,409	53,127,975	49,775,864	50,591,075	47,743,409	41,062,685	42,993,958	43,519,520	44,828,698
Land	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540
Bldg & Improvements	47,413,856	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806	47,326,806
Equipment	13,025,231	12,927,245	12,927,245	12,927,245	12,927,244	12,927,245	12,927,245	12,814,345	12,814,345	12,814,345	12,814,345	12,618,550
Construction In Progress	20,630,545	20,568,264	20,414,450	20,339,100	12,831,246	10,112,006	9,194,159	9,227,542	8,459,503	8,439,529	7,932,196	7,125,575
Fixed Assets	81,783,171	81,535,855	81,382,041	81,306,691	73,798,836	71,079,597	70,161,750	70,082,233	69,314,194	69,294,220	68,786,887	67,784,471
Accum Depreciation	(19,369,849)	(19,195,631)	(19,017,884)	(18,839,740)	(18,666,588)	(18,487,648)	(18,314,480)	(18,135,539)	(17,969,358)	(17,791,715)	(17,612,910)	(16,919,573)
Net Fixed Assets	62,413,322	62,340,224	62,364,157	62,466,951	55,132,248	52,591,949	51,847,270	51,946,694	51,344,836	51,502,505	51,173,977	50,864,898
Other Assets	0	0	0	0	0	0	0	0	0	0	0	0
Total Assets	100,471,570	102,341,123	108,189,950	109,329,360	108,260,223	102,367,813	102,438,345	99,690,103	92,407,521	94,496,462	94,693,497	95,693,596
Accounts Payable	1,983,597	1,762,121	6,896,917	7,066,391	4,301,989	1,783,216	1,554,387	1,591,413	1,485,577	1,416,707	1,540,663	1,110,854
Accrued Payroll	1,439,600	1,329,161	1,252,679	1,043,403	1,114,355	1,435,404	1,278,546	1,232,410	1,073,671	1,031,976	905,124	1,090,317
Patient Trust Accounts	12,512	11,302	10,067	8,622	8,435	8,420	8,133	7,712	7,422	7,367	7,220	17,479
Third Party Payables	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000
Accrued Interest												
Other Current Liabilities/Accrue	247,049	170,349	90,794	487,290	406,605	321,122	245,228	165,429	89,790	485,158	405,474	84,157
Total Current Liabilities	4,162,217	3,752,933	8,730,456	9,085,706	6,311,385	4,028,162	3,566,294	3,476,964	3,136,460	3,421,208	3,338,481	2,782,806
Long Term Liabilities	30,320,360	32,101,000	32,101,000	32,640,000	32,640,000	32,640,000	32,640,000	32,640,000	32,640,000	32,640,000	32,640,000	32,640,000
Total Liabilities	34,482,577	35,853,933	40,831,456	41,725,706	38,951,385	36,668,162	36,206,294	36,116,964	35,776,460	36,061,208	35,978,481	35,422,806
Fund Balance	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743	59,696,743
Current Year Income/(Loss)	(1,614,660)	(1,116,461)	(245,159)	8,001,526	9,612,096	6,002,909	6,535,309	3,876,397	-3,065,681	-1,261,488	-981,727	574,046
Total Equity	58,082,083	58,580,282	59,451,584	67,698,269	69,308,838	65,699,652	66,232,052	63,573,140	56,631,062	58,435,254	58,715,016	60,270,789
Total Liabilities and Equity	92,564,660	94,434,215	100,283,040	109,423,975	108,260,223	102,367,813	102,438,346	99,690,103	92,407,522	94,496,462	94,693,497	95,693,595
Days in Cash	270	298	346	350	412	244	239	223	303	322	333	347
Days in AR (Gross)	96	91	101	107	108	114	133	148	137	122	109	93
Days in AP	18	16	63	64	40	17	14	15	14	13	14	10
Current Ratio	9.14	10.66	5.25	5.16	8.42	12.36	14.19	13.73	13.09	12.57	13.04	16.11

STATEMENT OF CASH FLOWS

September-24

	CURRENT MONTH	September	August	FISCAL YEAR YTD	September	Jun-24
CASH FLOWS FROM OPERATING ACTIVITIES						
NET INCOME	-498,199			-1,614,660		
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
DEPRECIATION EXPENSE	174,218	19,369,849	19,195,631	530,109	19,369,849	18,839,740
CHANGE IN PATIENT ACCOUNTS RECEIVABLE	-695,418	6,026,407	5,330,989	91,998	6,026,407	6,118,405
CHANGE IN OTHER RECEIVABLES	-263,773	979,466	715,693	153,978	979,466	1,133,444
CHANGE IN INVENTORIES	-128,100	630,091	501,991	-215,194	630,091	414,897
CHANGE IN PREPAID EXPENSES	-113,604	748,609	635,005	-19,422	748,609	729,187
CHANGE IN ACCOUNTS PAYABLE	221,476	1,983,597	1,762,121	-5,082,794	1,983,597	7,066,391
CHANGE IN ACCRUED EXPENSES PAYABLE	76,700	247,049	170,349	-240,241	247,049	487,290
CHANGE IN ACCRUED SALARIES AND RELATED TAXES	109,899	1,439,060	1,329,161	395,657	1,439,060	1,043,403
CHANGE IN OTHER PAYABLES	0	480,000	480,000	0	480,000	480,000
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	-618,603			-4,385,910		
CASH FLOWS FROM INVESTMENT ACTIVITIES						
PURCHASE OF EQUIPMENT/CIP	-247,316	81,783,171	81,535,855	-476,480	81,783,171	81,306,691
CUSTODIAL HOLDINGS	1,210	12,512	11,302	3,890	12,512	8,622
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-246,107			-472,591		
CASH FROM FINANCING ACTIVITIES						
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	-1,780,640	30,320,360	32,101,000	-2,319,640	30,320,360	32,640,000
CASH AT BEGINNING OF PERIOD	32,817,221			38,466,476		
NET INCREASE (DECREASE) IN CASH	-3,143,548			-8,792,800		
CASH AT END OF PERIOD	29,673,673			29,673,676		

MODOC MEDICAL CENTER
"FULL TIME EQUIVALENT REPORT"
 Twelve Months Ending: September 30th, 2024

Department	Sep-24	Aug-24	Jul-24	Jun-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24	Dec-23	Nov-23	Oct-23	12 Mo Ave
Med / Surg	13.82	15.30	15.20	16.11	16.35	16.08	15.04	14.57	11.56	15.61	12.59	13.97	14.68
Comm Disease Care													0.00
Swing Beds													#DIV/0!
Long Term - SNF	54.02	55.09	51.19	56.39	54.00	54.30	56.28	51.60	49.47	52.18	45.23	51.45	52.60
Emergency Dept	12.09	12.19	10.73	11.94	12.36	9.94	10.87	9.98	9.87	12.52	9.5	10.89	11.07
Ambulance - Alturas	10.78	11.60	10.12	10.24	10.74	10.69	11.34	10.56	12.07	11.82	11.09	11.46	11.04
Clinic	18.26	18.57	18.61	16.40	17.04	16.62	19.67	22.04	19.76	20.74	20.51	21.20	19.12
Canby Clinic	8.21	8.03	7.46	6.27	7.38	7.45	6.95	7.58	7.95	7.57	7.56	9.17	7.63
Canby Dental	3.33	5.24	3.53	3.84	3.05	4.18	3.68	2.99	2.87	3.51	2.82	3.19	3.52
Surgery	3.60	3.92	4.25	4.01	4.15	4.05	4.13	4.65	3.65	3.76	4.33	4.00	4.04
IRR													0.00
Lab	8.60	8.76	9.05	10.10	10.77	9.36	9.38	8.56	7.25	7.38	8.84	11.23	9.11
Radiology	3.82	4.96	3.91	3.47	3.48	3.12	3.96	4.28	4.2	4.45	4.78	5.67	4.18
MRI													0.00
Ultrasound	1.34	1.33	1.32	1.31	1.31	1.32	1.39	1.50	1.28	1.49	1.36	1.28	1.35
CT	1.71	1.69	1.76	1.86	1.66	1.08	1.61	0.87	1.4	1.46	1.89	1.52	1.54
Pharmacy	2.16	1.77	1.93	1.84	2.16	2.12	2.05	1.91	1.38	2.04	2.16	1.93	1.95
Physical Therapy	5.71	6.99	6.51	8.22	6.24	6.29	7.65	4.88	3.72	4.64	5.12	4.20	5.85
Other PT													0.00
Dietary	12.33	12.01	11.76	11.02	11.22	11.16	11.83	11.74	11.63	13.04	13.11	13.79	12.05
Dietary Acute	7.67	8.26	7.81	7.24	7.74	7.91	7.23	7.61	7.82	7.07	7.27	6.56	7.52
Laundry	1.00	1.01	0.93	0.96	0.99	1.00	0.95	1.07	1.01	1.08	0.97	1.04	1.00
Activities	3.74	3.68	3.85	4.23	3.72	3.54	3.47	3.56	3.54	3.62	3.64	3.78	3.70
Social Services	1.93	1.97	1.97	2.04	2.05	1.98	1.75	2.06	2.04	2.32	1.99	1.94	2.00
Purchasing	3.05	3.07	3.26	2.96	3.19	3.15	3.11	3.06	2.99	3.02	3.19	2.98	3.09
Housekeeping	13.54	13.54	13.45	13.24	13.42	13.71	11.78	11.77	12.93	13.65	13.56	13.49	13.17
Maintenance	5.10	6.05	6.02	5.95	5.95	6.01	6.02	6.03	5.9	5.95	5.9	5.99	5.91
Data Processing	4.65	4.32	3.65	4.20	4.65	4.69	4.45	3.94	3.94	4.01	4.43	5.08	4.33
General Accounting	3.01	3.51	3.84	3.85	3.37	3.14	3.62	4.07	4.1	4.05	4.21	4.02	3.73
Patient Accounting	7.21	6.13	6.88	6.78	6.26	6.22	6.2	6.87	5.96	6.33	5.2	5.36	6.28
Administration	3.11	2.73	2.46	2.69	3.10	3.41	3.12	2.75	3.12	3.35	3.33	3.53	3.06
Human Resources	1.98	2.01	2.00	2.01	1.99	1.99	2.01	2.00	2	2.00	2	2.00	2.00
Medical Records	7.84	7.97	7.70	7.70	7.77	7.92	7.64	7.67	7.6	7.68	7.77	7.97	7.77
Nurse Administration	3.07	3.05	3.13	2.91	3.06	3.21	3.01	2.76	3.1	2.75	2	2.45	2.88
In-Service	1.01	1.00	1.00	1.00	1.00	1.00	1	1.03	1.00	1.05	1.00	1.00	1.01
Utilization Review	1.36	1.48	1.44	1.48	1.50	1.49	1.48	1.50	1.44	1.44	1.46	1.01	1.42
Quality Assurance	0.50	0.51	0.51	0.50	0.50	0.51	0.5	0.51	0.51	0.50	0.5	1.00	0.55
Infection Control	0.60	0.65	0.62	0.60	0.66	0.66	0.64	0.60	0.63	0.64	0.7	0.75	0.65
Retail Pharmacy	3.96	3.58	3.47	3.20	2.86	2.89	3.01	3.43	4.04	4.24	3.94	4.00	3.55
TOTAL	234.11	241.97	231.32	236.56	235.69	232.19	236.82	230.00	221.73	236.96	223.95	238.90	233.35

-1.48 (0.11)
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 0.00 #DIV/0!
 -1.07 (0.02)
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