



A G E N D A

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday January 28, 2025 – 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 December 2024, Regular LFHD Finance Committee Meeting	D. King – Presentation of the December 2024, Regular LFHD Finance Committee meeting for approval.	Attachment A
4. Discussion Items		
A. LFHD Financial Statement – December 2024 (unaudited)	K. Kramer – LFHD Financial Statement – December 2024 (<i>unaudited</i>)	Attachment B
B. FY 2024 Audit Report	K. Kramer – FY 2024 Audited Financial Statements.	Attachment C
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 November 29, 2024.

ATTACHMENT A

**Regular LFHD Finance
Committee Meeting Minutes**

December 2024



MINUTES

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday, December 10, 2024 – 3:30 pm
Modoc Medical Center; Education Conference Room;
1111 N Nagle St.; Alturas, California

Present:

- Rose Boulade
- Jin Lin
- Denise King
- Scott Swasey
- Kevin Kramer
- Joseph Johnson

Absent:

Subject	Discussion	Action
1. Call to Order	Rose Boulade, called the meeting of the Last Frontier Healthcare District Finance Committee to order at 3:34 pm on Tuesday, December 10, 2024, in the Education Conference Room at Modoc Medical Center in Alturas, California.	
2. Agenda Approval	R. Boulade - Changes, additions, deletions to the Agenda.	Scott Swasey approved the agenda as presented, Joseph Johnson seconded.
3. Minutes of the October 24, 2024, Regular LFHD Finance Committee Meeting	D. King presented the minutes of the October 24, 2024, LFHD Finance Committee Regular Meeting.	Kevin Kramer approved the minutes as presented, Scott Swasey seconded.
4. Discussion Items		
A. Last Frontier Healthcare District Financial Statement – October 2024 (unaudited)	J. Lin presented the <i>unaudited</i> Last Frontier Healthcare District Financial Statement for October 2024 from the narratives and financial statements provided in the Finance Committee meeting packet.	
B. Finance Director's Report	<p>Accounting</p> <ul style="list-style-type: none"> • Almost wrapping up Audit, spoke with Rachel last week and wanted to submit additional items. It should be done by the end of this month. • Cost Report is done. • Accounts Payable and Payroll are doing good, Jennifer, the Controller, is almost full-time, still working some part-time hours. <p>Purchasing</p> <ul style="list-style-type: none"> • Doing good. 	
C. CEO's Report	<p>Interim Financing</p> <ul style="list-style-type: none"> • In place, we have paid September's Pay App and will be paying October. <p>New SNF</p>	

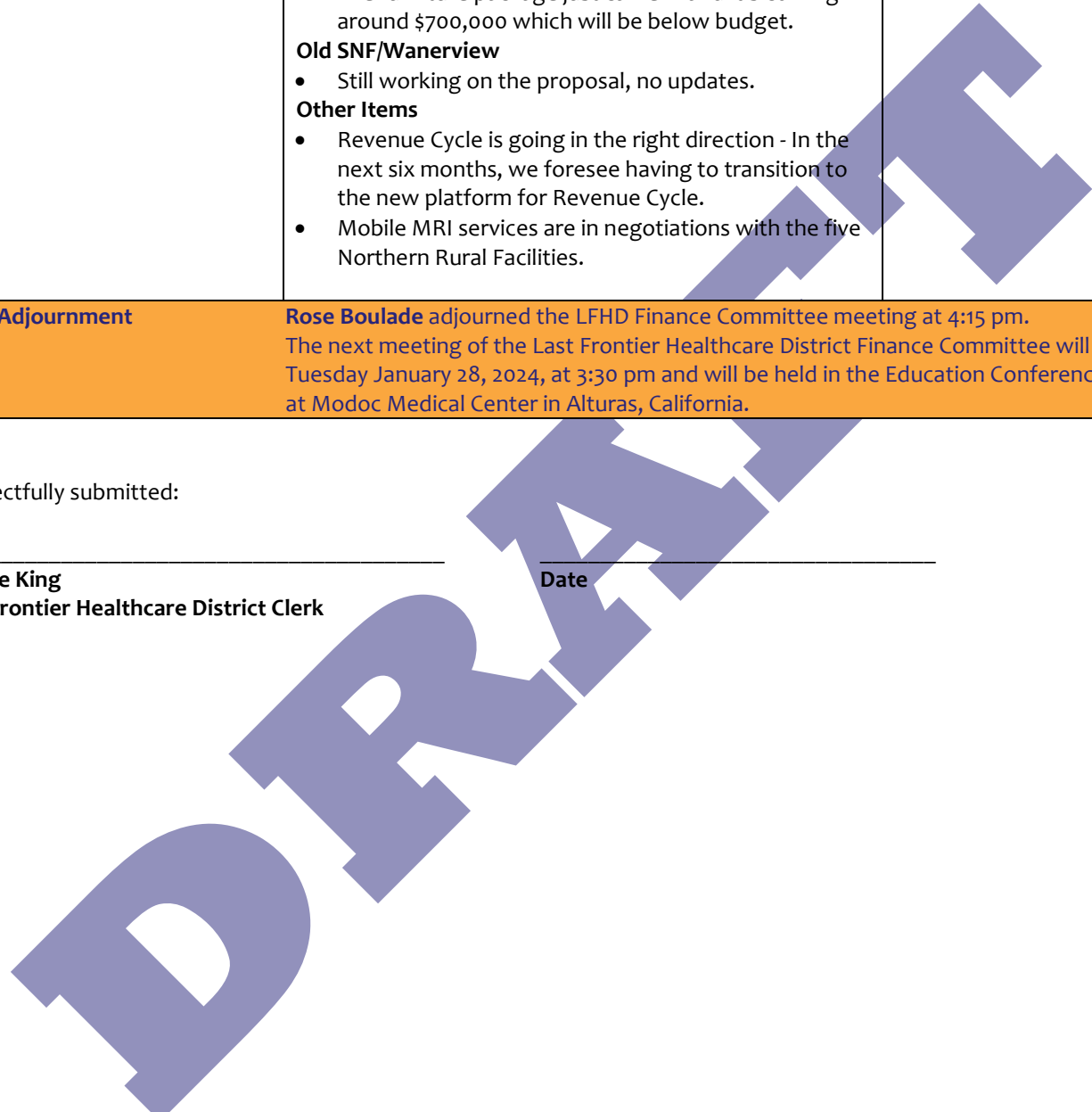
Subject	Discussion	Action
	<ul style="list-style-type: none"> • Change order for Davis Bacon for Amendment 5 we originally rejected, we asked Swinerton for additional documentation so we can verify there is no artificial data in the amendment. This is still being actively worked on by Swinerton and will then be negotiated by us. It is currently sitting at \$.5M. • On schedule to be finished by the end of April and occupied by June. • The furniture package just came in and it's coming in around \$700,000 which will be below budget. <p>Old SNF/Wanerview</p> <ul style="list-style-type: none"> • Still working on the proposal, no updates. <p>Other Items</p> <ul style="list-style-type: none"> • Revenue Cycle is going in the right direction - In the next six months, we foresee having to transition to the new platform for Revenue Cycle. • Mobile MRI services are in negotiations with the five Northern Rural Facilities. 	

5. Adjournment **Rose Boulade** adjourned the LFHD Finance Committee meeting at 4:15 pm. The next meeting of the Last Frontier Healthcare District Finance Committee will be Tuesday January 28, 2024, at 3:30 pm and will be held in the Education Conference Room at Modoc Medical Center in Alturas, California.

Respectfully submitted:

Denise King
 Last Frontier Healthcare District Clerk

 Date



ATTACHMENT B

**LFHD FINANCIAL
STATEMENT**

December 2024

(unaudited)

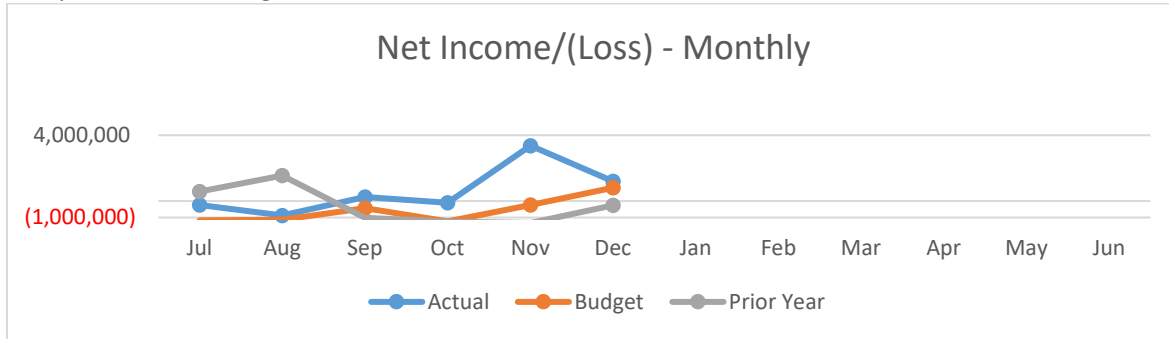


Modoc Medical Center
Financial Narrative
For the Month of December 2024

Prepared by Jin Lin, Finance Director

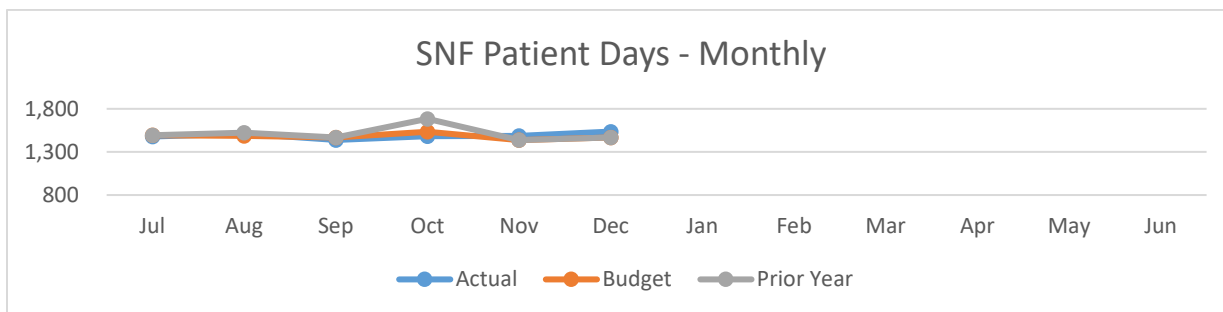
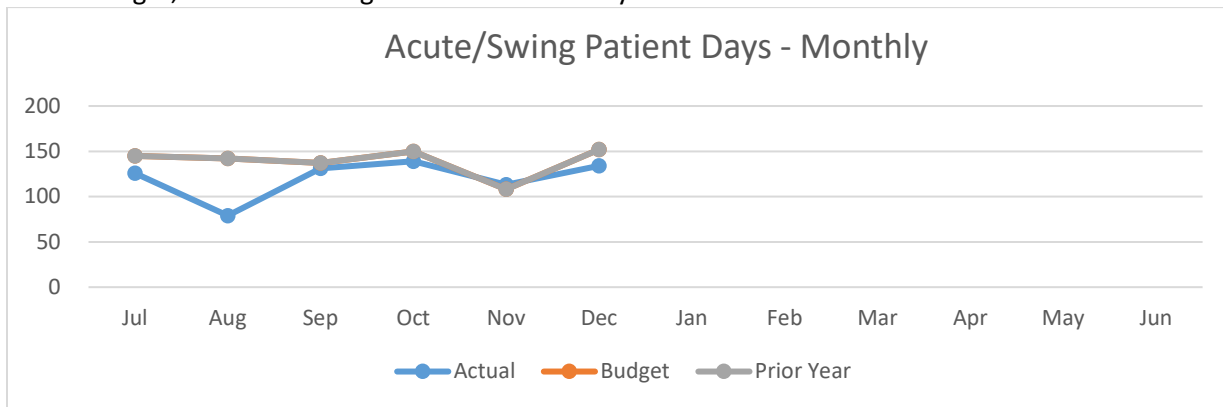
Summary

During the month of December, Modoc Medical Center reported a net loss from operations of \$83K that was above budget by \$619K. Inpatient revenue was up by \$19K and outpatient revenue was down by \$168K compared to the budget. Total patient revenue was \$4.60 million, showing a decrease of \$149K compared to the budget. Net income, including Non-Operating Activity, showed a profit of \$1.19 million compared to the budget of \$811K.



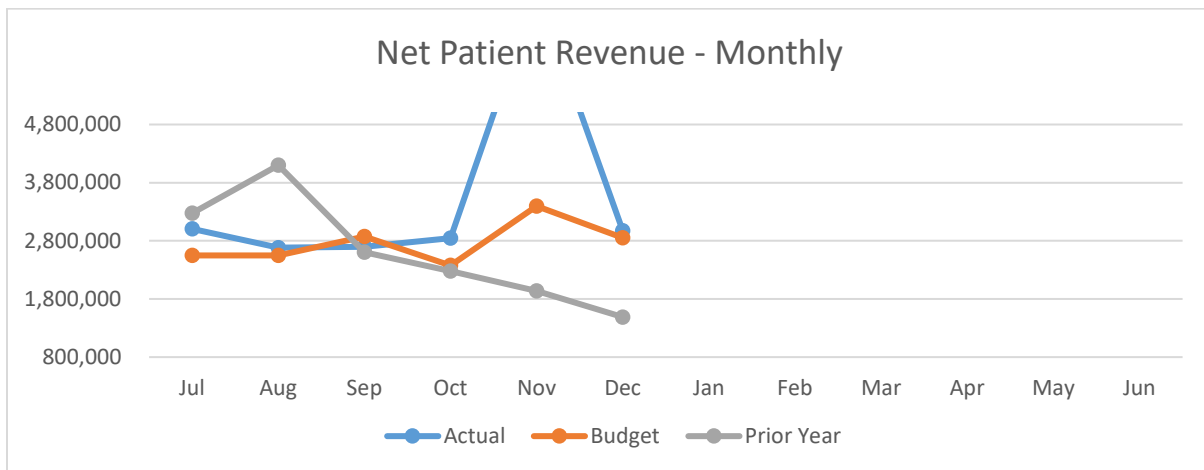
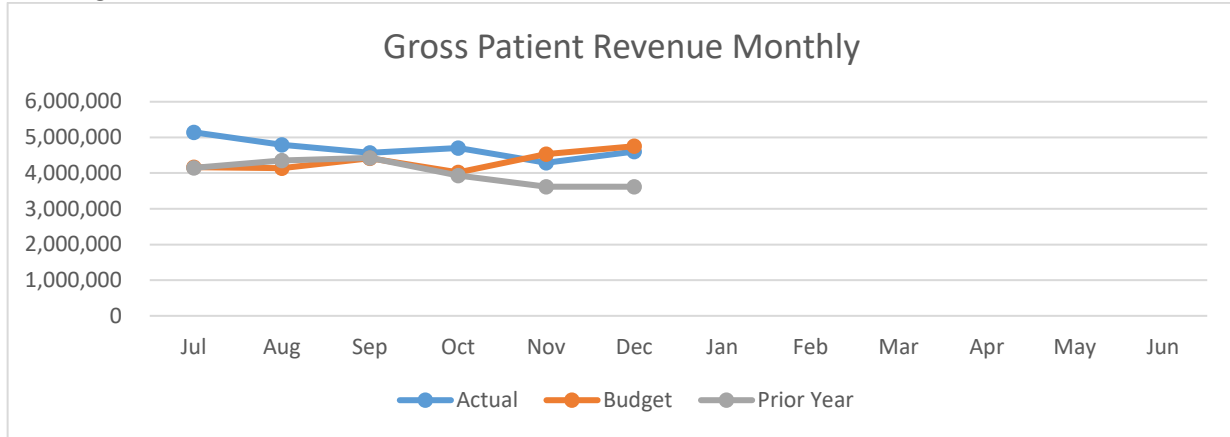
Patient Volumes

Combined Acute Days were above budget for the month by 18 days. The SNF Patient Days were up to 1,536 above budget by 67 days. Overall Inpatient Days were above budget by 49 days (1,670 actual vs. 1,621 budget). Outpatient visits in ER, Ambulance, Canby Clinic, Surgery, and Retail Pharmacy were above budget, and under budget in Clinic and Canby Dental.



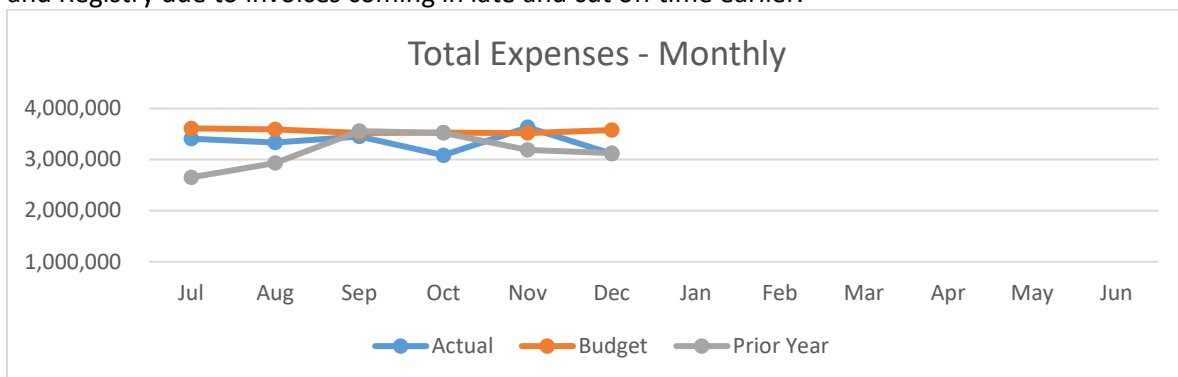
Revenues

Gross Patient Revenues were \$4.604 million, compared to the budget of \$4.753 million. Inpatient Revenue was \$1.447 million compared to the budget of \$1.428 million; and Outpatient Revenue was \$3.158 million compared to the budget of \$3.325 million. Net Revenue was \$2.974 million, compared to the budget of \$2.854 million.



Expenses

Total Operating Expenses were \$3.117 million this month, compared to a budget of \$3.579 million. Operating expenses were down \$517K from the prior month, and the decrease was mainly in Supplies and Registry due to invoices coming in late and cut off time earlier.



Non-Operating Activity

Non-Operating expenses for the month: \$218K from accrued interest from USDA Lan and the new SNF Interim Loan. District Vouchers totaled \$8K. Interest income of \$91K from CDs and the new SNF interim loan, and Retail pharmacy showed a profit of \$73K. Total non-operating income for the month showed a net income of \$1.194 million due to property tax revenue of \$1.339 million we received from the County.

Balance Sheet

Cash decreased for December by \$8.708 million to \$31.454 million due to the new SNF App payments of \$7.9 million. The total liabilities increase by \$39K. Days in Cash totaled 286. Days in AP totaled 14. Days in AR totaled 76. The current ratio was 1.81. Net AR as a percentage of gross AR was 41.57%.

Modoc Medical Center
Income Statement
For the month of December 2024

	Month	Dec-24 Budget	Variance	Prior Year Month	2025 YTD	2025 YTD Budget	Variance	Prior Year YTD
Revenues								
Room & Board - Acute	613,961	341,729	272,232	664,737	3,819,043	1,833,995	1,985,048	2,345,403
Room & Board - SNF	832,648	808,728	23,920	488,064	4,751,659	4,800,192	(48,533)	4,305,327
Ancillary	0	277,459	(277,459)	0	0	1,434,006	(1,434,006)	720,857
<u>Total Inpatient Revenue</u>	<u>1,446,608</u>	<u>1,427,916</u>	<u>18,692</u>	<u>1,152,801</u>	<u>8,570,702</u>	<u>8,068,193</u>	<u>502,509</u>	<u>7,371,587</u>
Outpatient Revenue	3,157,692	3,325,352	(167,660)	2,469,484	19,525,679	17,955,177	1,570,502	16,734,445
<u>Total Patient Revenue</u>	<u>4,604,300</u>	<u>4,753,268</u>	<u>(148,968)</u>	<u>3,622,285</u>	<u>28,096,381</u>	<u>26,023,370</u>	<u>2,073,012</u>	<u>24,106,032</u>
Bad Debts (580000,580011,58010)	(123,520)	157,154	(280,674)	2,133,435	1,303,358	860,619	442,739	7,314,861
Contractuals Adjs	1,722,745	1,686,982	35,763	0	3,934,127	8,512,581	(4,578,454)	1,109,224
Admin Adjs (5930002-593001,598)	31,098	55,215	(24,117)	0	1,535,404	299,609	1,235,795	0
<u>Total Revenue Deductions</u>	<u>1,630,322</u>	<u>1,899,350</u>	<u>(269,028)</u>	<u>2,133,435</u>	<u>6,772,890</u>	<u>9,672,809</u>	<u>(2,899,919)</u>	<u>8,424,085</u>
<u>Net Patient Revenue</u>	<u>2,973,978</u>	<u>2,853,918</u>	<u>120,060</u>	<u>1,488,850</u>	<u>21,323,492</u>	<u>16,350,560</u>	<u>4,972,931</u>	<u>15,681,947</u>
% of Charges	64.6%	60.0%	4.6%	41.1%	75.9%	62.8%	13.1%	65.1%
Other Revenue	60,074	23,625	36,449	29,432	178,655	315,350	(136,695)	369,285
<u>Total Net Revenue</u>	<u>3,034,052</u>	<u>2,877,543</u>	<u>156,509</u>	<u>1,518,282</u>	<u>21,502,147</u>	<u>16,665,910</u>	<u>4,836,236</u>	<u>16,051,232</u>
Expenses								
Salaries	1,491,878	1,655,637	(163,759)	1,373,596	8,932,663	9,777,453	(844,790)	8,062,579
Benefits and Taxes	266,388	353,403	(87,015)	273,225	1,901,163	2,103,091	(201,928)	1,730,202
Registry	239,350	318,534	(79,184)	293,475	1,601,143	1,911,205	(310,062)	1,546,226
Professional Fees	276,643	373,947	(97,304)	410,893	2,161,579	2,253,966	(92,387)	2,890,241
Purchased Services	160,710	192,953	(32,244)	149,184	978,052	1,115,520	(137,468)	901,509
Supplies	230,342	312,672	(82,330)	267,874	2,011,467	1,818,028	193,439	1,639,840
Repairs and Maint	27,599	30,784	(3,185)	13,553	228,417	193,414	35,003	153,659
Lease and Rental	556	3,836	(3,280)	3,238	25,710	23,016	2,694	21,762
Utilities	99,571	42,092	57,479	31,404	425,784	296,790	128,994	279,645
Insurance	60,507	42,779	17,728	40,135	277,348	256,674	20,674	242,333
Depreciation	183,856	172,980	10,876	178,607	1,067,571	1,037,882	29,688	1,047,414
Other	79,633	79,452	181	90,835	468,315	570,966	(102,651)	484,737
<u>Total Operating Expenses</u>	<u>3,117,034</u>	<u>3,579,070</u>	<u>(462,037)</u>	<u>3,126,019</u>	<u>20,079,212</u>	<u>21,358,006</u>	<u>(1,278,794)</u>	<u>19,000,147</u>
<u>Income from Operations</u>	<u>(82,982)</u>	<u>(701,528)</u>	<u>618,546</u>	<u>(1,607,737)</u>	<u>1,422,935</u>	<u>(4,692,095)</u>	<u>6,115,030</u>	<u>(2,948,915)</u>
Property Tax Revenue	1,339,079	1,391,589	(52,510)	1,393,396	1,339,079	1,374,359	(35,280)	1,384,845
Interest Income	91,387	195,181	(103,794)	7,060	634,336	522,313	112,023	392,294
Interest Expense	(218,322)	(79,555)	(138,767)	(82,298)	(754,660)	(472,198)	(282,462)	(498,922)
Gain/Loss on Asset Disposal/Forte	0	0	0	0	0	0	0	0
Retail Pharmacy Net Activity	72,772	5,611	67,162	25,754	202,010	(115,409)	317,418	(84,006)
DISTRICT VOUCHERS AND OTHER	(7,911)	0	(7,911)	0	(44,905)	0	(44,905)	(1,444)
<u>Total Non-Operating Revenue</u>	<u>1,277,006</u>	<u>1,512,826</u>	<u>(235,820)</u>	<u>1,343,912</u>	<u>1,375,861</u>	<u>1,309,065</u>	<u>66,795</u>	<u>1,192,767</u>
<u>Net Income/(Loss)</u>	<u>1,194,024</u>	<u>811,298</u>	<u>382,726</u>	<u>(263,825)</u>	<u>2,798,795</u>	<u>(3,383,030)</u>	<u>6,181,826</u>	<u>(1,756,148)</u>
<u>EBIDA</u>	<u>1,596,202</u>	<u>1,063,833</u>	<u>532,369</u>	<u>(2,920)</u>	<u>4,621,026</u>	<u>(1,872,950)</u>	<u>6,493,976</u>	<u>(209,812)</u>
Operating Margin %	-2.7%	-24.4%	21.6%	-105.9%	6.6%	-28.2%	34.8%	-18.4%
Net Margin %	39.4%	28.2%	11.2%	-17.4%	13.0%	-20.3%	33.3%	-10.9%
EBIDA Margin %	52.6%	37.0%	15.6%	-0.2%	21.5%	-11.2%	32.7%	-1.3%

Modoc Medical Center
Balance Sheet
For the month of December 2024

	Unaudited 12/31/2024	Unaudited 11/30/2024	Unaudited 10/31/2024	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	1,767,074	766,701	1,349,083	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	10,497,990	12,393,660	20,648,864	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	19,189,416	27,001,756	3,004,313	3,003,877	1,222,699	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	31,454,480	40,162,118	25,002,260	31,454,315	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	12,014,386	11,877,656	12,834,528	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	(7,019,794)	(7,664,513)	(7,717,620)	(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	4,994,592	4,213,143	5,116,908	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	41.6%	35.5%	39.9%	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	11,085,689	11,085,689	429,549	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	1,883,830	575,125	607,392	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	619,503	646,217	606,175	644,092	501,991	476,338	414,897	464,974	480,896	456,600	425,161	405,115	406,575	413,036	253,513
Prepays	575,318	553,767	630,453	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	50,613,412	57,236,058	32,392,737	39,852,889	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 (120000-120900)	713,540	713,540	713,540	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 (121100-122500)	47,413,856	47,413,856	47,413,856	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 (124100-124203)	13,025,231	13,025,231	13,025,231	13,025,231	12,927,245	12,927,245	12,927,245	12,927,245	12,927,245	12,814,345	12,814,345	12,814,345	12,814,345	12,814,345	12,618,550
Construction In Progress (125000-125665)	38,654,999	30,615,089	27,064,039	20,631,295	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	99,807,625	91,767,715	88,216,663	81,783,921	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	(19,907,979)	(19,723,925)	(19,549,863)	(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	79,899,647	72,043,791	68,666,802	62,414,072	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	0	0	0
Total Assets	130,513,058	129,279,849	101,059,539	102,266,962	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	1,560,490	1,886,044	1,389,844	2,027,903	1,762,121	6,896,917	7,066,391	4,301,989	1,783,216	1,554,387	1,591,413	1,485,577	1,416,767	1,540,663	1,110,854
Accrued Payroll	1,191,206	1,047,141	905,405	1,439,060	1,329,161	1,252,679	1,114,355	1,435,404	1,278,546	1,073,671	1,232,410	1,031,976	905,124	1,090,317	1,090,317
Patient Trust Accounts	16,247	14,932	13,722	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	480,000	480,000	480,000
Accrued Interest															
Current SNF Interim Loan	24,000,000	24,000,000				90,794	487,290	406,605	321,122	245,228	165,429	89,790	485,158	405,474	84,157
Other Current Liabilities/Accrued Interest	761,666	542,307	325,575	247,049	170,349										
Total Current Liabilities	28,009,608	27,970,425	3,114,546	4,206,524	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	32,101,000	32,101,000	32,101,000	32,101,000	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	60,110,608	60,071,425	35,215,546	36,307,524	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	67,603,652	67,603,652	67,603,652	67,603,652	67,603,652	67,603,652	59,602,128	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)	2,798,795	1,604,771	(1,759,659)	(1,644,217)	(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	70,402,447	69,208,423	65,843,993	65,959,435	66,487,191	67,358,493	67,603,654	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	130,513,056	129,279,848	101,059,539	102,266,959	102,341,124	108,189,949	109,329,360	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	286	365	227	286	298	346	350	412	244	239	223	303	322	333	347
Days in AR (Gross)	76	75	81	96	91	101	107	108	114	133	148	137	122	109	93
Days in AP	14	17	13	18	16	63	64	40	17	14	15	14	13	14	10
Current Ratio	1.81	2.05	10.40	9.47	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

December-24

	CURRENT MONTH	December	November	FISCAL YEAR YTD	December	Jun-24
CASH FLOWS FROM OPERATING ACTIVITIES						
NET INCOME	1,194,024			2,798,795		
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
DEPRECIATION EXPENSE	184,054	19,907,979	19,723,925	1,068,239	19,907,979	18,839,740
CHANGE IN PATIENT ACCOUNTS RECEIVABLE	-781,449	4,994,592	4,213,143	1,123,813	4,994,592	6,118,405
CHANGE IN OTHER RECEIVABLES	-1,308,705	12,969,519	11,660,814	-11,836,075	12,969,519	1,133,444
CHANGE IN INVENTORIES	26,715	619,503	646,217	-204,606	619,503	414,897
CHANGE IN PREPAID EXPENSES	-21,552	575,318	553,767	153,869	575,318	729,187
CHANGE IN ACCOUNTS PAYABLE	-325,554	1,560,490	1,886,044	-5,505,901	1,560,490	7,066,391
CHANGE IN ACCRUED EXPENSES PAYABLE	219,359	761,666	542,307	274,376	761,666	487,290
CHANGE IN ACCRUED SALARIES AND RELATED TAXES	144,065	1,191,206	1,047,141	147,803	1,191,206	1,043,403
CHANGE IN OTHER PAYABLES	0	480,000	480,000	0	480,000	480,000
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	-1,863,068			-14,778,483		
CASH FLOWS FROM INVESTMENT ACTIVITIES						
PURCHASE OF EQUIPMENT/CIP	-8,039,910	99,807,625	91,767,715	-18,500,934	99,807,625	81,306,691
CUSTODIAL HOLDINGS	1,315	16,247	14,932	7,625	16,247	8,622
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-8,038,595			-18,493,310		
CASH FROM FINANCING ACTIVITIES						
Current SNF Interim Loan	0	24,000,000	24,000,000	24,000,000	24,000,000	0
Long Term Liability	0	32,101,000	32,101,000	-539,000	32,101,000	32,640,000
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	0			23,461,000		
CASH AT BEGINNING OF PERIOD	40,162,118			38,466,476		
NET INCREASE (DECREASE) IN CASH	-8,707,639			-7,011,997		
CASH AT END OF PERIOD	31,454,478			31,454,478		

MODOC MEDICAL CENTER
"FULL TIME EQUIVALENT REPORT"
 Twelve Months Ending: December 31st, 2024

Department	Dec-24	Nov-24	Oct-24	Sep-24	Aug-24	Jul-24	Jun-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24	12 Mo Ave
Med / Surg	15.50	15.13	15.01	13.82	15.30	15.20	16.11	16.35	16.08	15.04	14.57	11.56	14.97
Comm Disease Care								-					0.00
Swing Beds													#DIV/0!
Long Term - SNF	54.93	57.77	54.72	54.02	55.09	51.19	56.39	54.00	54.30	56.28	51.60	49.47	54.15
Emergency Dept	10.36	12.71	11.10	12.09	12.19	10.73	11.94	12.36	9.94	10.87	9.98	9.87	11.18
Ambulance - Alturas	11.03	10.90	9.94	10.78	11.60	10.12	10.24	10.74	10.69	11.34	10.56	12.07	10.83
Clinic	16.87	17.84	18.33	18.26	18.57	18.61	16.40	17.04	16.62	19.67	22.04	19.76	18.33
Canby Clinic	9.23	9.84	9.93	8.21	8.03	7.46	6.27	7.38	7.45	6.95	7.58	7.95	8.02
Canby Dental	3.28	3.71	3.53	3.33	5.24	3.53	3.84	3.05	4.18	3.68	2.99	2.87	3.60
Surgery	3.79	3.26	3.35	3.60	3.92	4.25	4.01	4.15	4.05	4.13	4.65	3.65	3.90
IRR								-					0.00
Lab	7.97	8.21	8.33	8.60	8.76	9.05	10.10	10.77	9.36	9.38	8.56	7.25	8.86
Radiology	4.30	3.72	3.67	3.82	4.96	3.91	3.47	3.48	3.12	3.96	4.28	4.2	3.91
MRI								-					0.00
Ultrasound	1.29	1.36	1.27	1.34	1.33	1.32	1.31	1.31	1.32	1.39	1.50	1.28	1.34
CT	1.62	1.66	1.49	1.71	1.69	1.76	1.86	1.66	1.08	1.61	0.87	1.4	1.53
Pharmacy	1.85	2.07	2.15	2.16	1.77	1.93	1.84	2.16	2.12	2.05	1.91	1.38	1.95
Physical Therapy	4.60	5.78	6.27	5.71	6.99	6.51	8.22	6.24	6.29	7.65	4.88	3.72	6.07
Other PT								-					0.00
Dietary	11.85	12.83	12.77	12.33	12.01	11.76	11.02	11.22	11.16	11.83	11.74	11.63	11.85
Dietary Acute	8.06	8.43	7.59	7.67	8.26	7.81	7.24	7.74	7.91	7.23	7.61	7.82	7.78
Laundry	0.99	0.88	1.00	1.00	1.01	0.93	0.96	0.99	1.00	0.95	1.07	1.01	0.98
Activities	3.75	3.77	3.60	3.74	3.68	3.85	4.23	3.72	3.54	3.47	3.56	3.54	3.70
Social Services	1.88	1.92	1.79	1.93	1.97	1.97	2.04	2.05	1.98	1.75	2.06	2.04	1.95
Purchasing	2.95	3.02	3.06	3.05	3.07	3.26	2.96	3.19	3.15	3.11	3.06	2.99	3.07
Housekeeping	13.72	13.93	13.59	13.54	13.54	13.45	13.24	13.42	13.71	11.78	11.77	12.93	13.22
Maintenance	5.38	5.31	5.32	5.10	6.05	6.02	5.95	5.95	6.01	6.02	6.03	5.9	5.75
Data Processing	4.07	4.56	4.66	4.65	4.32	3.65	4.20	4.65	4.69	4.45	3.94	3.94	4.32
General Accounting	3.80	3.73	2.65	3.01	3.51	3.84	3.85	3.37	3.14	3.62	4.07	4.1	3.56
Patient Accounting	6.97	8.03	7.58	7.21	6.13	6.88	6.78	6.26	6.22	6.2	6.87	5.96	6.76
Administration	3.40	3.36	3.54	3.11	2.73	2.46	2.69	3.10	3.41	3.12	2.75	3.12	3.07
Human Resources	2.01	2.02	1.99	1.98	2.01	2.00	2.01	1.99	1.99	2.01	2.00	2	2.00
Medical Records	8.05	8.10	7.83	7.84	7.97	7.70	7.70	7.77	7.92	7.64	7.67	7.6	7.82
Nurse Administration	2.19	2.55	2.87	3.07	3.05	3.13	2.91	3.06	3.21	3.01	2.76	3.1	2.91
In-Service	1.00	1.00	1.00	1.01	1.00	1.00	1.00	1.00	1.00	1	1.03	1.00	1.00
Utilization Review	1.49	1.45	1.46	1.36	1.48	1.44	1.48	1.50	1.49	1.48	1.50	1.44	1.46
Quality Assurance	0.51	0.50	0.51	0.50	0.51	0.51	0.50	0.50	0.51	0.5	0.51	0.51	0.51
Infection Control	0.61	0.59	0.61	0.60	0.65	0.62	0.60	0.66	0.66	0.64	0.60	0.63	0.62
Retail Pharmacy	3.86	4.06	4.10	3.96	3.58	3.47	3.20	2.86	2.89	3.01	3.43	4.04	3.54
TOTAL	233.16	244.00	236.61	234.11	241.97	231.32	236.56	235.69	232.19	236.82	230.00	221.73	234.51

0.37	0.02
0.00	#DIV/0!
0.00	#DIV/0!
-2.84	(0.05)
-2.35	(0.23)
0.13	0.01
-0.97	(0.06)
-0.61	(0.07)
-0.43	(0.13)
0.53	0.14
0.00	#DIV/0!
-0.24	(0.03)
0.58	0.13
0.00	#DIV/0!
-0.07	(0.05)
-0.04	(0.02)
-0.22	(0.12)
-1.18	(0.26)
0.00	#DIV/0!
-0.98	(0.08)
-0.37	(0.05)
0.11	0.11
-0.02	(0.01)
-0.04	(0.02)
-0.07	(0.02)
-0.21	(0.02)
0.07	0.01
-0.49	(0.12)
0.07	0.02
-1.06	(0.15)
0.04	0.01
-0.01	(0.00)
-0.05	(0.01)
-0.36	(0.16)
0.00	-
0.04	0.03
0.01	0.02
0.02	0.03
-0.20	(0.05)
-10.84	(0.05)

2,814.16 December through January

ATTACHMENT C

FY 2024 Financial Audit