



TAHOE FOREST HOSPITAL DISTRICT

2022-06-23 Special Meeting of the Board of Directors

Thursday, June 23, 2022 at 4:00 p.m.

Pursuant to Assembly Bill 361, the Special Meeting of the Tahoe Forest Hospital District Board of Directors for June 23, 2022 will be conducted telephonically through Zoom.

Please be advised that pursuant to legislation and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Eskridge Conference Room will not be open for the meeting.

Board Members will be participating telephonically and will not be physically present in the Eskridge Conference Room.

If you would like to speak on an agenda item, you can access the meeting remotely: Please use this web link: <https://tfhd.zoom.us/j/84600352114>

If you prefer to use your phone, you may call in using the numbers listed: (346) 248 7799 or (301) 715 8592, Meeting ID: 846 0035 2114



Meeting Book - 2022-06-23 Special Meeting of the Board of Directors

Special Meeting

AGENDA

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SPECIAL MEETING OF THE BOARD OF DIRECTORS

AGENDA

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Public comment will also be accepted by email to mrochefort@tfhd.com. Please list the item number you wish to comment on and submit your written comments 24 hours prior to the start of the meeting.

Oral public comments will be subject to the three minute time limitation (approximately 350 words). Written comments will be distributed to the board prior to the meeting but not read at the meeting.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **CLEAR THE AGENDA/ITEMS NOT ON THE POSTED AGENDA**
4. **ITEMS FOR BOARD ACTION**
 - 4.1. **TFHD Fiscal Year 2023 Budget** ♦ATTACHMENT
Board of Directors will review and consider approval of the Fiscal Year 2023 Budget.
 - 4.2. **TFHD 3 Year Capital Plan – FY2024-2026** ♦ATTACHMENT
Board of Directors will review and consider approval of the FY2024-2026 Capital Plan.

5. **ADJOURN**

The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is June 23, 2022 at Tahoe Forest Hospital, 10121 Pine Avenue, Truckee, CA, 96161. A copy of the board meeting agenda is posted on the District's web site (www.tfhd.com) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting.

*Denotes material (or a portion thereof) may be distributed later.

Note: It is the policy of Tahoe Forest Hospital District to not discriminate in admissions, provisions of services, hiring, training and employment practices on the basis of color, national origin, sex, religion, age or disability including AIDS and related conditions. Equal Opportunity Employer. The telephonic meeting location is accessible to people with disabilities. Every reasonable effort will be made to accommodate participation of the disabled in all of the District's public meetings. If particular accommodations for the disabled are needed or a reasonable modification of the teleconference procedures are necessary (i.e., disability-related aids or other services), please contact the Clerk of the Board at 582-3481 at least 24 hours in advance of the meeting.

**Tahoe Forest Hospital District
Operating & Capital Budget, and Ratio Analysis & Financial Forecasts
Fiscal Year 2023**

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**Tahoe Forest Hospital District
Operating and Capital Budget, and Financial Forecasts
Fiscal Year 2022-2023**

Executive Summary

**THE FY 2023 OPERATING AND CAPITAL BUDGET IS DIRECTLY LINKED TO OUR
NEW 3 YEAR STRATEGIC PLAN APPROVED BY THE BOARD IN FEBRUARY OF
2022 WITH BUDGET INCLUSION FOR FY23 AND OUR UPDATED 10 YEAR
FINANCIAL FORECAST.**

As your health system CEO, I am very pleased to report the health system is very powerfully completing 7 fiscal years with notable positive changes in Patient Satisfaction, Quality, Growth and financial performance.

FY 22 and the previous 6 fiscal years amazing improvements vs all of the 66 years up through June 30, 2015 didn't happen by accident or coincidence. These huge positive changes happened due to the right strategies being chosen each year coupled with great execution.

We are a great health system and every great health system in America, including us, is still imperfect, so we will continue to work vigorously to improve all we do for the long term.

I'm am so proud of our Board of Directors and of our staff for the great innovative governance policy direction and the great execution of positive change by the team in this health system that is extremely rare in America. I doubt we could find another health system in America that has achieved the long list of positive changes this team has accomplished in the last 7 years.

Our patients do come first, so patient experience and access is our top priority for the next several years. As we have grown from approximately 47,000 provider office visits in FY 15 to over 114,000 provider office visits in FY 22, patient access and experience isn't what we want it to be. This is a huge ongoing focus in our Strategic Plan.

I'm pleased that we achieved Level 3 Trauma status for Tahoe Forest Hospital ED in March of 2022.

Further as our OP visits have grown roughly 4 fold during the same period, this change puts stress on our patient experience and access.

Over the last 7 years we are showing little upward movement in ED visits and in our Inpatient average daily census. Again this is by design and not by accident.

Our total number of Active and Courtesy providers which is made up of physicians, physician assistants and nurse practitioners has grown from 115 in FY 15 to 160 today.

Our total healthcare team has grown from approximately 750 to 1,300 individuals during the last 7 years.

I'm also really proud of our team who has received awards for the last 4 years where we've won first, second or third as the Best Places to Work for the extra-large employer category for all industries in Northern Nevada and in the Lake Tahoe region. No other healthcare system has beaten us during these years.

The percentage of Inpatient Gross Revenues has declined from about 34% in FY 15 to approximately 18% in FY 22 due to the massive annual growth during the last 7 years in Outpatient services. So now, roughly 82% of our Total Gross Revenues come from Outpatient Services.

Based on our total volumes, Total Assets and Collectable Revenues and the size of our team, having 82% of our revenues come from Outpatient Services is very rare across America. I do believe this is more of the prototype of healthcare systems in the future, where a healthcare system "just happens to have a couple of hospitals with Inpatient services" but the super majority of what we do is not Inpatient care.

Today we have more Total Assets than some highly respected 515 bed medical centers in Southern CA.

Our Total Collectable Revenues, our total number of team members, our Total Assets, and our Total Net Worth, or Net Assets is extremely rare in America for any critical access health system. So far every other rural health system that dialogs with us is quite surprised how large our health system is.

FY 22 marks a new mile stone for the healthcare district in that we will likely cross the \$500 million Gross Revenue threshold for a single fiscal year. If we were priced at the CA state wide average for licensed hospitals, we would likely be north of \$900 million in Gross Revenue for any fiscal year. We also exist in a much higher cost of living index region than the average across CA. So it's our collective hope that thoughtful people do really appreciate the "value proposition" we present vs how other CA hospitals treat their patients and their team members.

I'm really proud how our team has handled the past 28 months of the COVID-19 pandemic. It has been very stressful for them and more than 640 team member have caught COVID-19 during this period. Our team has demonstrated great strength in taking on these huge challenges "one day at a time." We can do almost anything "one day at a time."

We continue to offer a wide variety of public health and general healthcare services for this region! We are here to protect all lives in our region so we have taken on huge public health obligations as well.

Our team is hopeful that we are nearing the end of the COVID-19 pandemic and we recognize it might be around for many years in the future just as the flu comes and goes each year.

Our very important Total Master Plan costs are approximately 3 times our forecasted cumulative Net Income over the next 10 years. As a leadership team we are absolutely committed to protecting and growing the strength of our health system Balance Sheet so that the next 75 years of life will be great for our patients and team. We may have to defer a project by one year or do a project in 2 pieces to make sure we don't harm our health system. We are committed to this type of execution. We will absolutely need to issue additional debt over the next 10 years to keep all Balance Sheet variables in a proper equilibrium. We've built needed additional debt into this updated 10 year forecast.

We are facing an enormous desire by our State to increase its authority, oversight and micromanagement of health care systems in CA. A new segment or department of the State, called the Office of Healthcare Affordability, comes to life in the second half of 2022. This state office will be first performing benchmarking work on all CA hospitals and then it will likely start to issue mandates or controls on CA hospitals. All of these new authoritative actions and oversight will likely happen by individuals or teams who know very little about healthcare and who may have great difficulty accurately defining a topic of interest as being a "symptom" or an actual "root cause" issue in healthcare. New policies that attack "symptoms" and don't properly understand or deal with "root causes" will cause more harm than good on the healthcare industry.

The likely results of this increase in regulation and micromanagement is it will likely lower hospital revenues and increase administrative expenses of running a hospital in CA.

Our health system likely has a material risk of long term harm with the new CA state oversight if they trap or lock in for many years into the future, our low revenue/charge structure that is nearly 50% below the CA average of all CA hospitals for Inpatient services.

We as a healthcare industry in CA have many laws no other state has. Just one of many is a seismic structural update requirement by 2030 for all CA hospitals which is estimated to cost \$100 billion for hospitals across the state. Not one payor, Medicare, Medicaid or any health insurance company has stepped forward in CA and said, "We'll happily pay our fair portion of this huge new capital cost." We have important seismic work to still complete in our Master Plan.

The State continues to tout its strategic desire to make healthcare more affordable but unfunded mandates continue to increase each year. We are also potentially looking at some new expense in labor too, in the next few months that isn't being fully paid by the state.

The old and very wise advice, which says, "No Margin, No Mission" always remains true!

Further if a healthcare system doesn't provide high quality care, there will be no margin.

Following on the next page is a high-level summary of our FY 23 Operating Budget.

Our FY 23 Operating Budget Summary:

Gross Patient Revenue	\$ 564,418,920
Net Patient Revenue	276,133,888
Other Operating Revenue	14,004,574
Wellness Neighborhood Property Tax Revenue	1,385,556
Operating Expenses	(266,140,229)
EBIDA	<u>\$ 25,383,789</u>
Property Taxes - All	13,327,625
Depreciation	(14,414,196)
Interest Income - All	718,285
Interest Expense - All	(4,325,049)
Other Non-Operating Revenue/(Expense)	<u>1,680,094</u>
Net Income	<u><u>\$ 22,370,548</u></u>

EBIDA (on Gross Revenue)	4.5%
Return on Equity	9.1%
Days Cash on Hand	170

Standard & Poor's Ratio Calculations:

EBIDA Margin	13.5%
Operating EBIDA Margin	12.7%
Operating Margin	6.6%
Excess Margin	7.3%
Days Cash on Hand	170

Summary:

The Fiscal Year 2023 Budget has been carefully constructed to allow support for the Strategic Goals for FY 23, to continue to build towards ever improving quality, patient satisfaction, strong financial performance and sustainability, and to carefully balance our cash reserves and investment in our capital structure.

Respectfully submitted:



Harry Weis
President & Chief Executive Officer



Crystal Betts
Chief Financial Officer



Origination 08/1985
Date
Last 12/2021
Approved
Last Revised 12/2021
Next Review 12/2024

Department Board - ABD
Applicabilities System

Fiscal Policy, ABD-11

PURPOSE:

The purpose of this policy is to communicate the fiscal policy of the District as it relates to the operations of Tahoe Forest Hospital District and the various other services, programs and ventures which the District is or shall consider providing consistent with its Mission Statement and operating policies. It is the intention of the Board of Directors that this Fiscal Policy be disseminated to the hospital administrative and management team, as well as Medical Staff leadership, in order to achieve a broad based understanding of the fiscal goal of Tahoe Forest Hospital District. For the purposes of this policy statement, the term "services" shall apply to all hospital operations as well as other District services, programs or ventures.

POLICY:

A. RATIONALE

In view of the ever-changing reimbursement environment in which health care providers exist, the Board of Directors recognizes the importance of financial stability. A sound Fiscal Policy is necessary to assure the continuation of needed services, and as appropriate, expansion into new health-related facilities and services. To assure access to capital markets, it is in the best interest of the District to maintain strong financial performance and strong cash reserves. This philosophy is based upon, and consistent with, the Mission Statement and operating policies of the District.

B. POLICY STATEMENT

Our Fiscal Policy is to ensure the availability of capital to meet the future costs of carrying out the hospital's mission and serves as a prudent reserve to offset unexpected external forces. It will be the responsibility of the District's President & Chief Executive Officer (CEO) to implement policies and procedures consistent with the Fiscal Policy of the Board of Directors. The District shall put forth a strong effort in every fiscal year on achieving, at a minimum, the Standard and Poor's (S&P) A- rating, targeting the median ratios of the A- rating or better. At no time shall the District target financial performance that would drop the District

below an investment grade rating.

PROCEDURE:

A. OPERATING MARGIN AND EXCESS (NET INCOME) MARGIN

The District, through approval by the Board of Director's, shall set an annual budget that seeks to target or maintain Operating and Excess Margins at the median S&P ratios of an A- rating or better. The President & CEO shall in turn endeavor, consistent with the President & CEO's authority under the annual budget and duly-adopted District policies, to direct District operations throughout the fiscal year so as to maintain Operating and Excess Margins at the median S&P ratios of an A- rating or better. Unusual circumstances may arise that could require setting the annual budget at ratios lower than A-, however, at no time shall the annual budget target median ratios below an investment grade rating. The President & CEO shall direct management and staff to operate the District in a manner that achieves the goals of the annual budget.

B. FUND BALANCES AND TRANSFER PROCEDURES

The President & CEO shall, consistent with the President & CEO's authority under the annual budget, this Fiscal Policy, and duly-adopted District policies, authorize the movement of funds with the goal of achieving projected Days' Cash on Hand (the number of days of average expenses) at the median S&P ratios of an A- rating or better. There shall be a strong effort to maintain this minimum Days' Cash on Hand ratio to ensure appropriate cash reserves and to sustain sufficient funding for capital needs. Unusual circumstances may arise that could require setting the annual budget Days' Cash on Hand ratio lower than A-, however at no time shall the annual budget reflect a Days' Cash on Hand ratio below an investment grade rating. At least quarterly, a report of Day's Cash on Hand shall be presented to the Board of Directors.

C. MAINTENANCE AND OPERATING FUND

All receipts and revenues of any kind from the operation of the hospital shall be paid daily into the treasury of the District and placed in the Maintenance and Operations Fund. Monies in the maintenance and Operation Fund may be expended for any of the purposes of the District.

The President & CEO will direct the allocation of monies in excess of 30 days forecasted cash to Board designated funds or transfer sufficient monies from Board designated funds into Maintenance and Operations Fund so that a minimum of 30 days working capital is maintained for the upcoming quarter. Fund transfers into Maintenance and Operations Fund from other funds to cover the minimum 30 days working capital will be in the following priority:

1. Cash Reserve Fund
2. Projects Fund

D. BOARD DESIGNATED FUNDS

Available funds will be funded in the priority order as listed. Bond Funds are held by the Bond Trustee until the fund reimburses the District for project expenditures. The reimbursed bond project expenditures will be deposited in the Maintenance and Operations Fund. Debt service is included in the Maintenance and Operations Fund.

1. Other Entity Funds:
Funds held for other entities such as Medical Staff and Auxiliary. Interest income accrues to the specific fund.

- 2. Projects Fund:
Board of Directors approved and designated projects. Fund to include, among others Building Funds and Capital Equipment Funds. Interest income will accrue to the Maintenance and Operations Fund.

E. CASH RESERVE FUND

Board of Directors approved funding to increase and provide sufficient reserves to sustain operational integrity; continued services at current levels; emergency purposes (safety net); credit worthiness; anticipated capital replacement needs. Interest income will accrue to the Maintenance and Operations Fund.

F. RESTRICTED FUNDS

Funds restricted to purchase assets or to fund program costs. These funds become unrestricted when the restriction is satisfied. Interest income accrues to the specific fund.

G. DONATIONS

Donated funds will be placed in the appropriate fund to be designated by the donor.

Approval Signatures

Step Description	Approver	Date
	Harry Weis: CEO	12/2021
	Martina Rochefort: Clerk of the Board	12/2021

The following contains a detailed five-year historical Statement of Revenue and Expense, as well as the Projected FY 2022 and Budget FY 2023 for Tahoe Forest Hospital District and Incline Village Community Hospital. In addition, we have included FY 2023 budgets for the Separate Business Units, Tahoe Center for Health, Cancer Center program, Multi-Specialty Clinics, Wellness Neighborhood/Community Health Programs, and The Tahoe Institute for Rural Health Research.

The following are the highlights of the budget for FY 2023 for Tahoe Forest Hospital District:

• Gross Revenue	\$564,418,919
• Deductions from Revenue	(288,285,031)
• Other Operating Revenue	14,004,574
• Wellness Neighborhood Revenue	1,385,556
• Total Operating Revenue	291,524,018
• Operating Expenses	(266,140,229)
• EBIDA	25,383,789
• Non-Operating Expense	(16,340,866)
• Property Tax Revenue	13,327,625
• Net Income/(Loss)	22,370,548
• Return on Equity	9.10%
• Return on Gross Revenue EBIDA	4.50%

Gross Revenue was developed using a Gross Revenue per Unit calculation.

Deductions from Revenue was developed by breaking the gross revenue down by entity, and by payor, and then applying the relevant contractual allowance percentage to the gross revenue. Deductions from Revenue also include a component for Charity Care, which is budgeted at 3.6% overall and Bad Debt, which is budgeted at 1.8% overall. Please refer to the “Deductions from Revenue” narrative for more details.

Other Operating Revenue consists of revenue from separate entities such as the Retail Pharmacy, Hospice Thrift Stores, Tahoe Center for Health, Children’s Center, Cafeteria Sales, Rental Income, Rebates & Refunds, Medi-Cal PRIME program, Hospital Quality Assurance Fee (HQAF) program, and the IVCH Emergency Department contract. We are anticipating an increase in FY 2023 when compared to Projected FY 2022, related to increases in funding from the Child Care Center, Retail Pharmacy, and the Hospital Quality Assurance Fee program.

Salaries, Wages and Benefits reflect an estimated, instead of actual, average increase as the union contracts were still in negotiation at the time of compiling this budget. The percentage increase utilized for FY 2023 is 9%, inclusive of exempt and non-represented employees. Salaries and Wages for FY 2023 also include a component of physicians who have joined the employment model, including the Anesthesiology and Radiology groups who joined in FY 2022, as well as adjusting the physician base wages from the 50th to 60th percentile. The FTE increase related to the physician employment model is 18.19 FTEs. Those benefits that are calculated based upon wages such as employer taxes, deferred compensation, and pension have also been adjusted to account for these increases in wages.

Management has developed an FTE plan to accommodate anticipated growth in targeted areas. When comparing the 2023 FTE Budget to the 2022 FTE Budget (exclusive of the physician FTEs), a 113.75 FTE increase is reflected and an increase of 115.40 FTEs when compared to Projected FY 2022. The increase in budgeted FY 2023 FTEs as compared to the Projected FY 2022 FTEs is a result of additional staffing needs in our Patient Financial Services, Patient Registration, and Access Center departments to accommodate increased patient volumes, expansion of specialty services in our Clinics, additional staffing needs for Laboratory, Skilled Nursing Facility, Oncology programs, and Construction Labor and converting the Therapies Staff from contracted to employed.

Workers Compensation is being budgeted to reflect an increase in FY 2023 when compared to Projected FY 2022, which is due to the increase to our budgeted FTEs for FY 2023 and additional physicians joining the employment model. FY 2022 is projecting to come in slightly higher than FY 2022 budget and lower than FY 2021 actual.

Health Insurance is being budgeted to reflect a 7.0% increase. The increase in health insurance takes into account the budgeted growth in FY 2023 FTE's, including the physician element.

Professional Fees reflect a decrease of 51.3% when compared to Projected FY 2022. This is related to the Anesthesia and Radiology groups being employed for the entire fiscal year along with the conversion of contracted Therapists to District employees. The FY 2023 budget reflects an increase in Legal Fees to support ongoing cases and an increase in Consulting Fees for Marketing Planning & Analysis and Process Improvement initiatives.

Supplies reflect a 10.1% increase when compared to Projected FY 2022. We applied an inflation factor of 5.0% for medical supplies, pharmaceutical supplies, food/dietary supplies and non-medical/office supplies along with factoring in increased supply usage due to program enhancements, as well as cost savings through programs like 340B for pharmaceutical supplies.

Purchased Services reflect a 12.8% increase compared to Projected FY 2022. Purchased services are comprised of maintenance/repair agreements, linen services, outsourced lab services, coding and billing services, interpreter services, and snow removal. The increase reflected in Budget FY 2023 also accounts for additional services needed to support clinical program expansion, increased services required by Information Technology to maintain software, enhance security, and network infrastructure, Courier/Shuttle services, Community Program Initiatives, and fees to assist with lowering our accounts receivable to industry standards.

Other Expenses reflects a net 8.0% increase compared to Projected FY 2022. This is comprised of increases in Utilities, Insurance including Physician professional liability, Outside Training & Travel, Building Rentals, and Dues & Subscriptions. Highlights of these changes are listed below:

1. Utilities are up \$279,000 due to an anticipated 6.0% rise in inflation coupled with facility expansion and acquisitions to accommodate program growth.

2. Insurance costs up \$122,000 in the areas of Risk, D&O, Comprehensive Liability, and Crime/Cyber.
3. An increase of \$531,000 in Outside Training & Travel related to regulatory and compliance training and seminars and employee educational assistance.
4. Building Rental increases of \$317,000 for the Reno location and additional space requirements to support program expansion.
5. Dues & Subscription increases of \$58,000 for involvement with California and Nevada hospital associations for legislative representation, District Hospital Leadership Forum, Advisory Board's Hospital Comparative Suite, and Multi-Specialty Clinic physician dues.
6. An increase of Construction Labor transfers to capitalized building projects of \$(370,000).

District and County Taxes have increased \$228,000 from Projected FY 2022. We are anticipating the FY 2023 budget to be \$9.5 million based on current real estate trends in Nevada and Placer counties. A component of property tax revenues is included in the Other Operating Revenue section to offset Community Health and Wellness Neighborhood expenses.

Interest Income FY 2023 is expected to increase over Projected FY 2022 based on the investment activity of funds held with Chandler Investments and LAIF, and accounts for decreases in cash levels due to repayment of the Medicare Accelerated Payments advanced in FY 2020 and capital expenditures. In FY 2022, LAIF rates ranged from .24% to .32% and in FY 2023 have been budgeted at 0.35%.

Donations from the TFHS Foundation are expected to net \$1,004,000, generated from the following campaigns: \$16,000 to support Home Health/Hospice, \$165,000 to support the Wellness Neighborhood and Community Health, which includes a component of Behavioral Health, \$151,000 to support the Cancer Center, \$500,000 for equipment purchases and \$172,000 from various campaigns and donation drives. IVCH Foundation is expected to contribute \$736,000 for the Emergency Department, Community Wellness, the Sterile Processing project, and support hospital construction projects in FY 2023.

Gain/(Loss) on Joint Venture based on ownership of the Truckee Surgery Center, LLC, we will book 99% of the Gain/(Loss) on the Joint Venture in TSC, LLC.

Gain/(Loss) on Market Investments based on funds held with Chandler Investments, taking a conservative approach based on current global activities that are influencing market conditions.

Depreciation has been budgeted higher than Projected FY 2022 due to anticipated capital additions and investments and completed construction projects starting their depreciable life.

Interest Expense has been decreased 10.7% compared to Projected FY 2022. This is a result of interest expense on debt decreasing with the maturity of loans, property acquisition agreements, and the Municipal lease.

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2017, 2018, 2019, 2020, 2021, BUDGET 2022, PROJECTED 2022, and BUDGET 2023**

	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	AUDITED FYE 6/30/20	AUDITED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	VARIANCE \$	VARIANCE %
OPERATING REVENUE										
Total Gross Revenue	\$ 252,487,430	\$ 268,736,366	\$ 358,355,251	\$ 378,688,373	\$ 453,295,108	\$ 471,131,847	\$ 504,564,094	\$ 564,418,919	\$ 59,854,825	11.9%
Gross Revenues - Inpatient										
Daily Hospital Service	23,458,129	27,486,491	35,823,807	34,783,399	38,736,125	40,354,729	41,472,547	48,049,129	6,576,582	15.9%
Ancillary Service - Inpatient	48,242,736	45,510,889	59,157,733	53,268,416	45,688,905	51,674,157	51,641,388	57,286,791	5,645,403	10.9%
Total Gross Revenue - Inpatient	71,700,865	72,997,380	94,981,540	88,051,816	84,425,030	92,028,886	93,113,935	105,335,920	12,221,985	13.1%
Gross Revenue - Outpatient	180,786,565	195,738,986	263,373,711	290,636,557	368,870,078	379,102,961	411,450,159	459,082,999	47,632,840	11.6%
Total Gross Revenue - Outpatient	180,786,565	195,738,986	263,373,711	290,636,557	368,870,078	379,102,961	411,450,159	459,082,999	47,632,840	11.6%
Deductions from Revenue:										
Contractual Allowances	102,525,813	115,272,267	160,654,490	154,199,359	197,125,156	210,128,068	231,738,576	257,909,154	26,170,578	11.3%
Managed Care Reserve	-	-	-	-	-	-	-	-	-	0.0%
Charity Care	7,903,223	8,810,417	13,478,925	15,292,435	15,499,800	16,779,991	15,491,098	20,037,764	4,546,666	29.4%
Bad Debt	(1,460,537)	1,667,850	2,515,465	5,352,230	5,554,948	8,745,141	(1,627,472)	10,338,113	11,965,585	735.2%
Prior Period Settlements	(4,777,099)	(5,750,904)	(7,173,354)	(2,134,699)	(2,570,979)	-	39,197	-	(39,197)	100.0%
Total Deductions from Revenue	104,191,400	119,999,630	169,475,526	172,709,325	215,608,925	235,653,200	245,641,399	288,285,031	42,643,632	17.4%
Other Operating Revenue	9,326,948	10,379,346	11,595,967	12,987,963	12,397,711	13,825,699	13,273,176	14,004,574	731,398	5.5%
Wellness Neighborhood-RPT, Grants, Donations	745,897	830,018	1,176,626	1,110,367	1,188,926	1,337,721	1,083,502	1,385,556	302,054	27.9%
TOTAL OPERATING REVENUE	158,368,875	159,946,100	201,652,318	220,077,378	251,272,821	250,642,067	273,279,373	291,524,018	18,244,645	6.7%
OPERATING EXPENSES										
Salaries, Wages & Benefits	67,779,743	73,529,335	86,084,977	104,755,449	117,542,428	124,145,546	130,554,408	159,436,497	28,882,089	22.1%
Benefits Workers Compensation	1,243,957	832,275	1,250,872	730,606	2,099,779	1,429,028	1,467,395	1,692,928	225,533	15.4%
Benefits Medical Insurance	7,012,379	6,818,064	10,974,194	12,532,413	15,007,642	17,097,860	16,405,439	17,546,056	1,140,617	7.0%
Professional Fees	22,626,576	24,273,706	27,640,035	19,847,800	16,961,139	15,967,145	17,035,890	8,293,867	(8,742,023)	-51.3%
Supplies	19,429,823	21,411,305	25,235,043	28,821,884	31,196,014	34,685,312	36,231,383	39,876,331	3,644,948	10.1%
Purchased Services	12,997,855	14,593,477	16,752,251	20,644,309	22,792,775	23,457,521	23,600,166	26,617,521	3,017,384	12.8%
Other	7,220,539	8,590,649	8,404,785	9,280,737	10,416,636	11,823,778	11,737,543	12,677,000	939,457	8.0%
TOTAL OPERATING EXPENSE	138,310,872	150,048,811	176,342,157	196,613,198	216,016,411	228,606,190	237,032,224	266,140,229	29,108,050	12.3%
NET OPERATING REV(EXP) EBIDA	\$ 20,058,003	\$ 9,897,289	\$ 25,310,161	\$ 23,464,180	\$ 35,256,409	\$ 22,035,877	\$ 36,247,149	\$ 25,383,789	\$ (10,863,360)	-30.0%
NON-OPERATING REVENUE										
District and County Taxes	6,569,234	6,207,204	6,372,055	6,874,453	7,243,165	7,974,109	8,377,622	8,149,519	(228,103)	-2.7%
District and County Taxes - GO Bond	5,561,486	3,869,465	5,220,232	5,220,126	4,900,434	5,034,427	5,034,427	5,178,106	143,679	2.9%
Interest Income	620,873	982,275	1,775,147	1,805,664	713,110	570,917	628,537	718,285	89,748	14.3%
Interest Income - GO Bond	363	-	-	-	-	-	-	-	-	#DIV/0!
Donations	785,614	730,166	947,580	1,321,056	690,458	1,638,773	1,795,078	1,740,094	(54,984)	-3.1%
Gain/(Loss) on Joint Venture	-	-	-	(1,592,144)	(520,535)	(720,000)	(529,031)	(360,000)	169,031	-32.0%
Gain/(Loss) on Market Investments	-	-	-	-	-	-	(26,304)	300,000	326,304	-1240.5%
Gain/(Loss) on Sale of Equip/Property	-	10,844	(519,415)	7,546	-	-	19,800	-	(19,800)	-100.0%
COVID-19 Emergency Funds	-	-	-	13,521,428	(3,567,509)	-	(1,092,739)	-	1,092,739	-100.0%
Depreciation	(10,897,238)	(11,308,706)	(13,546,193)	(13,364,758)	(13,642,989)	(13,968,575)	(13,795,392)	(14,414,196)	(618,804)	4.5%
Interest Expense	(1,260,265)	(1,170,586)	(1,316,891)	(1,435,641)	(1,307,837)	(1,223,647)	(1,223,176)	(1,091,944)	131,232	-10.7%
Interest Expense - GO Bond	(2,719,610)	(3,849,775)	(3,814,108)	(3,620,802)	(3,484,475)	(3,319,427)	(3,416,695)	(3,233,105)	183,590	-5.4%
TOTAL NON-OPERATING REVENUE	(1,339,544)	(4,529,113)	(4,881,593)	8,736,927	(8,976,178)	(4,013,423)	(4,227,873)	(3,013,241)	1,214,632	-28.7%
EXCESS REVENUE(EXPENSE)	\$ 18,718,459	\$ 5,368,176	\$ 20,428,568	\$ 32,201,107	\$ 26,280,231	\$ 18,022,454	\$ 32,019,276	\$ 22,370,548	\$ (9,648,728)	-30.1%

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2017, 2018, 2019, 2020, 2021, BUDGET 2022, PROJECTED 2022, and BUDGET 2023

	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	AUDITED FYE 6/30/20	AUDITED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	VARIANCE %
RETURN ON GROSS REVENUE EBIDA	7.9%	3.7%	7.1%	6.2%	7.8%	4.7%	7.2%	4.5%	-2.7%
RETURN ON EQUITY	16.8%	4.1%	15.1%	20.6%	14.0%	8.4%	14.9%	9.1%	-5.9%
RETURN ON EQUITY (excluding donations)	16.1%	3.6%	14.4%	19.8%	13.6%	7.6%	14.1%	8.4%	-5.7%
INPATIENT REV AS A % OF GROSS REV	28.4%	27.2%	26.5%	23.3%	18.6%	19.5%	18.5%	18.7%	
OUTPATIENT REV AS A % OF GROSS REV	71.6%	72.8%	73.5%	76.7%	81.4%	80.5%	81.5%	81.3%	
CONTRACTUAL ADJ AS A % OF GROSS REV	40.6%	42.9%	44.8%	40.7%	43.5%	44.6%	45.9%	45.7%	
CHARITY CARE AS A % OF GROSS REV	3.1%	3.3%	3.8%	4.0%	3.4%	3.6%	3.1%	3.6%	
BAD DEBT AS A % OF GROSS REV	-0.6%	0.6%	0.7%	1.4%	1.2%	1.9%	-0.3%	1.8%	
SALARIES, WAGES & BEN AS A % OF NET RE	42.8%	46.0%	42.7%	47.6%	46.8%	49.5%	47.8%	54.7%	
WORKERS COMP AS A % OF NET REV	0.8%	0.5%	0.6%	0.3%	0.8%	0.6%	0.5%	0.6%	
MEDICAL INSURANCE AS A % OF NET REV	4.4%	4.3%	5.4%	5.7%	6.0%	6.8%	6.0%	6.0%	
PROFESSIONAL FEES AS A % OF NET REV	14.3%	15.2%	13.7%	9.0%	6.8%	6.4%	6.2%	2.8%	
SUPPLIES AS A % OF NET REV	12.3%	13.4%	12.5%	13.1%	12.4%	13.8%	13.3%	13.7%	
PURCHASED SVCS AS A % OF NET REV	8.2%	9.1%	8.3%	9.4%	9.1%	9.4%	8.6%	9.1%	
OTHER AS A % OF NET REV	4.6%	5.4%	4.2%	4.2%	4.1%	4.7%	4.3%	4.3%	

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2017, 2018, 2019, 2020, 2021 BUDGET 2022, PROJECTED 2022 and BUDGET 2023

	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	AUDITED FYE 6/30/20	AUDITED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	VARIANCE \$	VARIANCE %
OPERATING REVENUE										
Total Gross Revenue	\$ 18,325,851	\$ 18,324,368	\$ 23,964,802	\$ 23,239,753	\$ 26,859,423	\$ 28,568,500	\$ 31,942,388	\$ 35,387,673	\$ 3,445,285	10.8%
Gross Revenues - Inpatient										
Daily Hospital Service	32,328	101,764	73,173	16,423	54,897	57,416	18,470	17,033	(1,437)	-7.8%
Ancillary Service - Inpatient	44,416	99,003	54,812	18,864	39,903	31,403	31,242	21,589	(9,653)	-30.9%
Total Gross Revenue - Inpatient	76,744	200,767	127,985	35,287	94,800	88,819	49,712	38,622	(11,090)	-22.3%
Gross Revenue - Outpatient	18,249,107	18,123,601	23,836,817	23,204,466	26,764,623	28,479,681	31,892,676	35,349,051	3,456,375	10.8%
Total Gross Revenue - Outpatient	18,249,107	18,123,601	23,836,817	23,204,466	26,764,623	28,479,681	31,892,676	35,349,051	3,456,375	10.8%
Deductions from Revenue:										
Contractual Allowances	6,338,572	7,347,788	8,650,889	8,535,559	8,945,461	11,109,773	12,959,409	15,954,410	2,995,001	23.1%
Charity Care	667,852	699,870	1,075,385	1,284,244	1,259,187	1,339,295	1,352,117	1,521,670	169,553	12.5%
Bad Debt	720,886	660,985	1,126,439	1,175,241	677,186	712,391	33,798	707,753	673,955	1994.1%
Prior Period Settlements	39,034	(268,723)	55,089	(227,656)	(196,004)	-	268,000	-	(268,000)	-100.0%
Total Deductions from Revenue	7,766,343	8,439,920	10,907,802	10,767,388	10,685,830	13,161,459	14,613,324	18,183,833	3,570,509	24.4%
Other Operating Revenue	936,841	998,565	1,122,082	1,171,316	802,741	1,093,606	1,065,853	827,570	(238,283)	-22.4%
TOTAL OPERATING REVENUE	11,496,349	10,883,013	14,179,082	13,643,681	16,976,335	16,500,647	18,394,917	18,031,410	(363,507)	-2.0%
OPERATING EXPENSES										
Salaries, Wages & Benefits	4,728,890	4,617,454	5,276,015	6,244,059	6,946,843	7,609,976	7,985,397	10,090,720	2,105,323	26.4%
Benefits Workers Compensation	23,991	41,812	74,401	67,985	79,412	88,541	39,122	79,658	40,536	103.6%
Benefits Medical Insurance	448,503	423,875	646,388	710,972	855,391	955,711	920,367	1,112,714	192,347	20.9%
Professional Fees	2,844,083	2,939,704	3,334,374	2,855,022	2,896,265	2,916,509	2,874,055	1,821,124	(1,052,931)	-36.6%
Supplies	754,001	522,548	650,448	652,247	654,256	745,988	645,536	861,347	215,811	33.4%
Purchased Services	594,519	502,075	580,256	798,905	816,760	876,191	870,384	919,636	49,252	5.7%
Other	661,169	784,607	861,365	869,914	1,061,276	1,192,316	1,311,285	1,325,652	14,367	1.1%
TOTAL OPERATING EXPENSE	10,055,157	9,832,075	11,423,247	12,199,104	13,310,202	14,385,232	14,646,146	16,210,851	1,564,705	10.7%
NET OPERATING REV(EXP) EBIDA	\$ 1,441,192	\$ 1,050,938	\$ 2,755,835	\$ 1,444,577	\$ 3,666,133	\$ 2,115,415	\$ 3,748,771	\$ 1,820,559	\$ (1,928,212)	-51.4%
NON-OPERATING REVENUE										
Donations	396,399	447,800	209,347	609,998	189,502	907,157	796,485	736,316	(60,169)	-7.6%
Gain/(Loss) on Sale of Equip/Property	-	-	-	-	-	-	1,000	-	(1,000)	-100.0%
COVID-19 Emergency Funds	-	-	-	3,693,119	(2,714,332)	-	(806,125)	-	806,125	-100.0%
Depreciation	(685,353)	(688,144)	(765,335)	(772,111)	(783,693)	(905,208)	(874,126)	(924,312)	(50,186)	5.7%
TOTAL NON-OPERATING REVENUE	(288,954)	(240,344)	(555,988)	3,531,006	(3,308,523)	1,949	(882,766)	(187,996)	694,770	-78.7%
EXCESS REVENUE(EXPENSE)	\$ 1,152,238	\$ 810,594	\$ 2,199,847	\$ 4,975,583	\$ 357,610	\$ 2,117,364	\$ 2,866,005	\$ 1,632,563	\$ (1,233,442)	-43.0%

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2017, 2018, 2019, 2020, 2021 BUDGET 2022, PROJECTED 2022 and BUDGET 2023

	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	AUDITED FYE 6/30/20	AUDITED FYE 6/30/21	BUDGET FYE 6/30/22	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	VARIANCE %
RETURN ON GROSS REVENUE EBIDA	7.9%	5.7%	11.5%	6.2%	13.6%	7.4%	11.7%	5.1%	-6.6%
RETURN ON EQUITY	9.6%	6.2%	15.8%	30.8%	1.7%	9.9%	13.4%	6.7%	-6.6%
RETURN ON EQUITY (excluding donations)	6.3%	2.8%	14.3%	27.1%	0.8%	5.6%	9.6%	3.7%	-6.0%
INPATIENT REV AS A % OF GROSS REV	0.4%	1.1%	0.5%	0.2%	0.4%	0.3%	0.2%	0.1%	
OUTPATIENT REV AS A % OF GROSS REV	99.6%	98.9%	99.5%	99.8%	99.6%	99.7%	99.8%	99.9%	
CONTRACTUAL ADJ AS A % OF GROSS REV	34.6%	40.1%	36.1%	36.7%	33.3%	38.9%	40.6%	45.1%	
CHARITY CARE AS A % OF GROSS REV	3.6%	3.8%	4.5%	5.5%	4.7%	4.7%	4.2%	4.3%	
BAD DEBT AS A % OF GROSS REV	3.9%	3.6%	4.7%	5.1%	2.5%	2.5%	0.1%	2.0%	
SALARIES, WAGES & BEN AS A % OF NET REV	41.1%	42.4%	37.2%	45.8%	40.9%	46.1%	43.4%	56.0%	
WORKERS COMP AS A % OF NET REV	0.2%	0.4%	0.5%	0.5%	0.5%	0.5%	0.2%	0.4%	
MEDICAL INSURANCE AS A % OF NET REV	3.9%	3.9%	4.6%	5.2%	5.0%	5.8%	5.0%	6.2%	
PROFESSIONAL FEES AS A % OF NET REV	24.7%	27.0%	23.5%	20.9%	17.1%	17.7%	15.6%	10.1%	
SUPPLIES AS A % OF NET REV	6.6%	4.8%	4.6%	4.8%	3.9%	4.5%	3.5%	4.8%	
PURCHASED SVCS AS A % OF NET REV	5.2%	4.6%	4.1%	5.9%	4.8%	5.3%	4.7%	5.1%	
OTHER AS A % OF NET REV	5.8%	7.2%	6.1%	6.4%	6.3%	7.2%	7.1%	7.4%	

**TAHOE FOREST HOSPITAL DISTRICT
SEPARATE BUSINESS UNITS
BUDGET FY 2023**

	<u>HOME HEALTH</u>	<u>HOSPICE</u>	<u>CHILDRENS CENTER</u>	<u>OCCUPATIONAL HEALTH</u>	<u>RETAIL PHARMACY</u>	<u>TOTAL SEPARATE BUSINESS UNITS</u>
Gross Operating Revenue	\$ 1,361,625	\$ 1,268,459	\$ 1,463,851	\$ 1,946,419	\$ 4,391,511	\$ 10,431,865
Deduction From Rev	263,406	708,054	-	337,120	842,731	2,151,311
Other Operating Revenue	-	-	-	83	-	83
Total Operating Revenue	\$ 1,098,219	\$ 560,405	\$ 1,463,851	\$ 1,609,382	\$ 3,548,780	\$ 8,280,637
Operating Expense:						
Salaries & Benefits	\$ 1,515,840	\$ 733,683	\$ 1,578,725	\$ 1,606,606	\$ 1,384,023	\$ 6,818,877
Professional Fees	-	-	-	4,320	-	4,320
Supplies	15,426	1,932	35,386	46,565	3,755,908	3,855,217
Purchased Services	40,640	13,152	31,520	81,905	55,600	222,817
Other Expenses	48,615	73,703	41,514	29,645	100,636	294,113
Total Operating Expenses	\$ 1,620,521	\$ 822,470	\$ 1,687,145	\$ 1,769,041	\$ 5,296,167	\$ 11,195,344
Net Operating Rev (Exp)	\$ (522,302)	\$ (262,065)	\$ (223,294)	\$ (159,659)	\$ (1,747,387)	\$ (2,914,707)
Non - Operating Rev / (Exp)						
Donations	-	16,133	-	-	-	16,133
Thrift Store Net Income	-	215,679	-	-	-	215,679
Employee Benefit - EE Discounts	-	-	(443,142)	#	-	(443,142)
Depreciation	(14,732)	(13,281)	(36,813)	(1,560)	(496)	(66,881)
Total Non-Operating Rev/(Exp)	(14,732)	218,531	(479,955)	(1,560)	(496)	(278,211)
Net Income/(Loss)	\$ (537,034)	\$ (43,534)	\$ (703,249)	\$ (161,219)	\$ (1,747,883)	\$ (3,192,918)
Units	3,810	1,000	21,000	2,359	59,944	
Gross Revenue/Unit	\$ 357.38	\$ 1,268.46	\$ 69.71	\$ 825.10	\$ 73.26	
Total Operating Expense/Unit	\$ 425.33	\$ 822.47	\$ 80.34	\$ 749.91	\$ 88.35	

Employee Drug Plan

Plan Costs	(1,326,645)
Captured through Retail Rx	562,290
Net Plan Costs	(764,355)

Net Operating Income	(1,747,387)
Net Employee Drug Plan Cost	(764,355)
Net Financial Position	(2,511,742)

1. Salaries & Benefits contain a component of Physician Employment in FY 2023.

2. The Children's Center provides a 40% discount to employees of the Health System.
This is considered a benefit for our employees.

**TAHOE FOREST HOSPITAL DISTRICT
TAHOE CENTER FOR HEALTH
BUDGET FY 2023**

	THERAPY SERVICES	FITNESS CENTER & WELLNESS CLASSES	CENTER OPERATIONS	TOTAL TCFH
Gross Operating Revenue	\$ 10,033,589	\$ 170,400	\$ -	\$ 10,203,989
Deduction From Rev	4,141,866	-	-	4,141,866
Other Operating Revenue	13,051	-	-	13,051
Total Operating Revenue	\$ 5,904,774	\$ 170,400	\$ -	\$ 6,075,174
<u>Operating Expense:</u>				
Salaries & Benefits	\$ 4,038,919	\$ 42,455	\$ -	\$ 4,081,374
Professional Fees	-	-	-	-
Supplies	109,861	3,140	539	113,540
Purchased Services	41,800	67,200	40,200	149,200
Other Expenses	49,137	60	86,100	135,297
Total Operating Expenses	\$ 4,239,717	\$ 112,855	\$ 126,839	\$ 4,479,411
Net Operating Rev (Exp)	\$ 1,665,057	\$ 57,545	\$ (126,839)	\$ 1,595,763
<u>Non - Operating Rev / (Exp)</u>				
Donations	-	-	-	-
Depreciation	(21,885)	-	(14,414)	(36,298)
Total Non-Operating Rev/(Exp)	(21,885)	-	(14,414)	(36,298)
Net Income/(Loss)	\$ 1,643,173	\$ 57,545	\$ (141,253)	\$ 1,559,465
Overhead Allocation Based on Sq Ft	\$ (139,917)	\$ (1,336)	\$ 141,253	\$ -
Adjusted Net Income/(Loss)	\$ 1,503,256	\$ 56,209	\$ -	\$ 1,559,465
Units	87,274			87,274
Gross Revenue/Unit	\$ 114.97			\$ 116.92
Total Operating Expense/Unit	\$ 48.58			\$ 51.33
Total Op Exp & O.H. Alloc/Unit	\$ 50.18			\$ 51.74

** Wellness Classes are comprised of Nutrition Consultations, Weight Loss Clinics & Consultations, Smoking Cessation, and Prenatal/Breastfeeding classes.

**TAHOE FOREST HOSPITAL DISTRICT
CANCER PROGRAM
BUDGET FY 2023**

	<u>MEDICAL ONCOLOGY</u>	<u>MSC MEDICAL ONCOLOGY</u>	<u>RADIATION ONCOLOGY</u>	<u>MSC RADIATION ONCOLOGY</u>	<u>ONCOLOGY LAB</u>	<u>ONCOLOGY DRUGS</u>	<u>PET CT</u>	<u>CANCER CENTER BUILDING</u>	<u>TOTAL CANCER PROGRAM</u>
Gross Operating Revenue	\$ 6,765,959	\$ 1,742,009	\$ 11,492,313	\$ 1,222,483	\$ 787,772	\$ 50,673,221	\$ 2,709,379	\$ -	\$ 75,393,136
Deduction From Rev	4,003,566	1,033,056	6,708,659	675,894	478,014	30,081,352	1,720,833	-	44,701,373
Other Operating Revenue	63,300	-	-	-	-	-	-	-	63,300
Total Operating Revenue	\$ 2,825,693	\$ 708,953	\$ 4,783,654	\$ 546,589	\$ 309,758	\$ 20,591,869	\$ 988,546	\$ -	\$ 30,755,063
Operating Expense:									
Salaries & Benefits	\$ 4,786,264	\$ 2,181,598	\$ 997,386	\$ -	\$ 211,096	\$ -	\$ 142,297	\$ -	\$ 8,318,641
Professional Fees	60,000	-	150,000	755,655	-	-	-	-	965,655
Supplies	144,875	-	4,266	-	-	11,273,720	-	-	11,422,861
Purchased Services	203,040	19,080	426,995	-	11,850	-	200,043	-	861,008
Other Expenses	399,894	29,581	3,158	-	120	-	1,042	-	433,795
Total Operating Expenses	\$ 5,594,073	\$ 2,230,259	\$ 1,581,805	\$ 755,655	\$ 223,066	\$ 11,273,720	\$ 343,382	\$ -	\$ 22,001,960
Net Operating Rev (Exp)	\$ (2,768,380)	\$ (1,521,306)	\$ 3,201,849	\$ (209,066)	\$ 86,692	\$ 9,318,149	\$ 645,164	\$ -	\$ 8,753,103
Non - Operating Rev / (Exp)									
Donations	-	-	-	-	-	-	-	151,229	151,229
Depreciation	(156,254)	(212)	(8,705)	-	-	-	-	(1,056,212)	(1,221,383)
Total Non-Operating Rev/(Exp)	(156,254)	(212)	(8,705)	-	-	-	-	(904,983)	(1,070,154)
Net Income/(Loss)	\$ (2,924,634)	\$ (1,521,517)	\$ 3,193,144	\$ (209,066)	\$ 86,692	\$ 9,318,149	\$ 645,164	\$ (904,983)	\$ 7,682,949
Units	12,756	4,867	5,760	605	7,979	8,437	423		40,827
Gross Revenue/Unit	\$ 530.41	\$ 357.92	\$ 1,995.19	\$ 2,020.63	\$ 98.73	\$ 6,006.07	\$ 6,405.15		\$ 1,846.65
Total Operating Expense/Unit	\$ 438.54	\$ 458.24	\$ 274.62	\$ 1,249.02	\$ 27.96	\$ 1,336.22	\$ 811.78		\$ 538.91

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2023**

	M.O.B.	M.O.B.	M.O.B.	CANCER CENTER (SECOND FLOOR)	MT. MEDICAL	T.C.F.H.	GATEWAY MEDICAL CENTER
	OTOLARYNGOLOGY (ENT) AND AUDIOLOGY	PEDIATRICS (RHC CLINIC)	INTERNAL MEDICINE/PULMONOLOGY AND ENDOCRINOLOGY	WOMEN'S CENTER (OB/GYN), GENERAL SURGERY, UROLOGY, NEUROLOGY, GASTROENTEROLOGY, AND PRIMARY CARE	ORTHOPEDICS	SPORTS MEDICINE	CARDIOLOGY & FAMILY PRACTICE AND INTERNAL MEDICINE (RHC CLINIC)
Gross Operating Revenue	\$ 1,597,672	\$ 4,437,533	\$ 2,145,130	\$ 7,555,276	\$ 24,998,561	\$ 1,017,884	\$ 4,975,196
Deduction From Rev	719,378	1,929,053	1,061,827	3,805,413	12,026,658	429,297	1,691,775
Other Operating Revenue	-	-	-	-	-	-	-
Total Operating Revenue	\$ 878,294	\$ 2,508,480	\$ 1,083,303	\$ 3,749,863	\$ 12,971,903	\$ 588,587	\$ 3,283,421
Operating Expense:							
Salaries & Benefits	\$ 1,062,085	\$ 3,228,387	\$ 1,572,265	\$ 10,076,609	\$ 7,707,189	\$ 1,502,479	\$ 4,885,717
Professional Fees	65,740	600	-	672,000	56,573	-	-
Supplies	28,922	69,577	21,922	78,830	132,322	6,737	34,276
Purchased Services	23,380	75,180	19,140	46,600	176,540	19,980	63,920
Other Expenses	7,707	348,000	113,964	260,478	423,281	34,431	217,310
Total Operating Expenses	\$ 1,187,834	\$ 3,721,744	\$ 1,727,291	\$ 11,134,517	\$ 8,495,905	\$ 1,563,627	\$ 5,201,223
Net Operating Rev (Exp)	\$ (309,540)	\$ (1,213,264)	\$ (643,988)	\$ (7,384,654)	\$ 4,475,998	\$ (975,040)	\$ (1,917,802)
Non - Operating Rev / (Exp)							
Donations	-	-	-	-	-	-	-
Depreciation	(22,296)	(31,268)	(15,559)	(127,140)	(13,798)	(10,877)	(9,682)
Total Non-Operating Rev/(Exp)	(22,296)	(31,268)	(15,559)	(127,140)	(13,798)	(10,877)	(9,682)
Net Income/(Loss)	\$ (331,836)	\$ (1,244,532)	\$ (659,547)	\$ (7,511,795)	\$ 4,462,200	\$ (985,917)	\$ (1,927,484)
Units	1,653	9,686	5,420	14,182	13,384	2,455	11,968
Gross Revenue/Unit	\$ 966.53	\$ 458.14	\$ 395.78	\$ 532.74	\$ 1,867.79	\$ 414.62	\$ 415.71
Total Operating Expense/Unit	\$ 718.59	\$ 384.24	\$ 318.69	\$ 785.12	\$ 634.78	\$ 636.92	\$ 434.59

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2023**

	PRIMARY CARE/URGENT CARE				IVCH	IVCH	ALL CLINICS SUBTOTAL	ADMINISTRATION AND OVERHEAD	TOTAL CLINICS
	TRUCKEE	TAHOE CITY	SQUAW VALLEY	PRIMARY CARE/URGENT CARE SUMMARY	OPHTHALMOLOGY	HEALTH CLINIC, INTERNAL MEDICINE/ PEDIATRICS, PRIMARY CARE, AND ORTHOPEDIC SURGERY (RHC CLINIC)			
Gross Operating Revenue	\$ 7,533,019	\$ 5,186,227	\$ 2,683,743	\$ 15,402,989	\$ 506,767	\$ 3,424,876	\$ 66,061,884	\$ -	\$ 66,061,884
Deduction From Rev	3,040,211	2,232,764	968,176	6,241,151	220,929	1,345,383	29,470,864	-	29,470,864
Other Operating Revenue	-	-	-	-	-	4,000	4,000	-	4,000
Total Operating Revenue	\$ 4,492,808	\$ 2,953,463	\$ 1,715,567	\$ 9,161,838	\$ 285,838	\$ 2,083,493	\$ 36,595,020	\$ -	\$ 36,595,020
Operating Expense:									
Salaries & Benefits	\$ 5,721,669	\$ 2,159,773	\$ 933,624	\$ 8,815,066	\$ 798,991	\$ 2,689,027	\$ 42,337,815	\$ 2,485,429	\$ 44,823,244
Professional Fees	36,000	36,000	36,000	108,000	-	-	902,913	228,775	1,131,688
Supplies	45,016	30,627	16,558	92,201	12,200	31,769	508,756	33,941	542,697
Purchased Services	86,880	60,200	64,020	211,100	29,400	2,460	667,700	77,800	745,500
Other Expenses	427,321	147,523	108,297	683,141	58,710	57,797	2,204,819	217,346	2,422,165
Total Operating Expenses	\$ 6,316,886	\$ 2,434,123	\$ 1,158,499	\$ 9,909,508	\$ 899,301	\$ 2,781,053	\$ 46,622,003	\$ 3,043,291	\$ 49,665,294
Net Operating Rev (Exp)	\$ (1,824,078)	\$ 519,340	\$ 557,068	\$ (747,670)	\$ (613,463)	\$ (697,560)	\$ (10,026,983)	\$ (3,043,291)	\$ (13,070,274)
Non - Operating Rev / (Exp)									
Donations	-	-	-	-	-	-	-	-	-
Depreciation	(7,220)	(22,517)	(23,453)	(53,191)	(73,209)	(1,722)	(358,742)	-	(358,742)
Total Non-Operating Rev/(Exp)	(7,220)	(22,517)	(23,453)	(53,191)	(73,209)	(1,722)	(358,742)	-	(358,742)
Net Income/(Loss)	\$ (1,831,298)	\$ 496,823	\$ 533,615	\$ (800,860)	\$ (686,672)	\$ (699,282)	\$ (10,385,725)	\$ (3,043,291)	\$ (13,429,016)
Units	15,339	9,308	3,971	28,618	1,291	8,028	96,685	96,685	96,685
Gross Revenue/Unit	\$ 491.10	\$ 557.18	\$ 675.84	\$ 538.23	\$ 392.54	\$ 426.62	\$ 683.27	\$	\$ 683.27
Total Operating Expense/Unit	\$ 411.82	\$ 261.51	\$ 291.74	\$ 346.27	\$ 696.59	\$ 346.42	\$ 482.21	\$ 31.48	\$ 513.68

**TAHOE FOREST HOSPITAL DISTRICT
WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM
BUDGET FY 2023**

	<u>WELLNESS NEIGHBORHOOD</u>	<u>COMMUNITY HEALTH</u>	<u>TOTAL WELLNESS/COMMUNITY HEALTH PROGRAM</u>
Gross Operating Revenue	\$ -	\$ -	\$ -
Deduction From Rev	-	-	-
Other Operating Revenue	-	-	-
Total Operating Revenue	\$ -	\$ -	\$ -
<u>Operating Expense:</u>			
Salaries & Benefits	\$ 616,882	\$ 325,200	\$ 942,082
Professional Fees	1,800	-	1,800
Supplies	9,126	46,013	55,139
Purchased Services	220,840	55,600	276,440
Other Expenses	108,115	1,980	110,095
Total Operating Expenses	\$ 956,763	\$ 428,793	\$ 1,385,556
Net Operating Rev (Exp)	\$ (956,763)	\$ (428,793)	\$ (1,385,556)
<u>Non - Operating Rev / (Exp)</u>			
Property Tax Revenues	956,763	428,793	1,385,556
Total Non-Operating Rev/(Exp)	956,763	428,793	1,385,556
Net Income/(Loss)	\$ -	\$ -	\$ -
<u>Possible Other Revenue Sources:</u>			
Donations	\$ 159,633	\$ 110,458	\$ 270,091
Community Produce Program	-	60,000	60,000
Total Possible Other Revenue Sources	\$ 159,633	\$ 170,458	\$ 330,091

**TAHOE FOREST HOSPITAL DISTRICT
TAHOE INSTITUTE FOR RURAL HEALTH RESEARCH
BUDGET FY 2023**

	<u>BUDGET FY2023</u>	<u>PRELIMINARY FY2022</u>	<u>AUDITED FY2021</u>	<u>AUDITED FY2020</u>	<u>AUDITED FY2019</u>	<u>AUDITED FY2018</u>	<u>AUDITED FY2017</u>	<u>AUDITED FY2016</u>	<u>AUDITED FY2015</u>	<u>AUDITED FY2014</u>	<u>AUDITED FY2013</u>
<u>Operating Expense:</u>											
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,518
Benefits	-	-	-	-	-	-	-	-	-	-	7,550
Benefits Workers Compensation	-	-	-	-	-	-	-	-	-	-	551
Benefits Health Insurance	-	-	-	-	-	-	-	-	-	-	3,662
Professional Fees	62,000	40,129	28,206	59,606	183,132	145,724	236,510	338,264	406,761	524,544	297,311
Supplies	-	-	-	2,558	-	289	1,619	6,083	2,108	28,462	5,806
Purchased Services	-	36	14,470	1,126	6,037	4,689	48,123	35,248	22,828	18,868	2,600
Other Expenses	-	1,284	125,913	81,715	19,220	125,889	5,984	162,378	101,408	160,596	230,932
Interest Expense	237,627	224,636	208,903	196,397	181,739	162,324	143,777	123,986	92,855	61,147	32,059
Total Operating Expenses	\$ 299,627	\$ 266,085	\$ 377,492	\$ 341,403	\$ 390,128	\$ 438,915	\$ 436,013	\$ 665,959	\$ 625,960	\$ 793,618	\$ 596,989
Grant Reimbursement For TBI Expenses	-	(39,529)	(37,180)	(44,801)	(88,713)	(22,667)	(77,207)	(107,720)	(120,514)	(111,627)	(21,987)
Amount Drawn Against Credit Line	\$ (299,627)	\$ (226,556)	\$ (340,312)	\$ (296,602)	\$ (301,415)	\$ (416,248)	\$ (358,806)	\$ (558,239)	\$ (505,446)	\$ (681,991)	\$ (575,002)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Cumulative:

Letter of Credit	\$ 3,300,000	N1
FY2011 Actual Draw Against Credit Line	(113,644)	
FY2012 Actual Draw Against Credit Line	(277,496)	
FY2013 Actual Draw Against Credit Line	(542,943)	
FY2014 Actual Draw Against Credit Line	(620,843)	
FY2015 Actual Draw Against Credit Line	(412,591)	
FY2016 Actual Draw Against Credit Line	(434,253)	
FY2017 Actual Draw Against Credit Line	(215,029)	
FY2018 Actual Draw Against Credit Line	(253,924)	
FY2019 Actual Draw Against Credit Line	(119,676)	
FY2020 Actual Draw Against Credit Line	(100,205)	
FY2021 Projected Draw Against Credit Line	(131,409)	
FY2022 Projected Draw Against Credit Line	(1,920)	
FY2023 Budgeted Draw Against Credit Line	(62,000)	
Balance on Letter of Credit	<u>\$ 14,067</u>	

**N1: Draws against the Letter of Credit are exclusive of
Accrued Interest Expense**

The budget process begins with reviewing annual historical volumes as well as the last several years of 12-month historical spreads, noting the highs and lows of each month. From this review process we were able to project volumes for FY 2023 that are moderately aggressive, however, reflect trends we have observed over the past several months and fiscal years. We apply the spread of the FY 2023 volumes over the 12 months by averaging the historical monthly spreads to help smooth the seasonality we experience within the Health System.

Acute admissions are budgeted at 1,566, which is 7.1% higher than projected FY 2022. Acute inpatient days for FY 2023 are budgeted at 5,909, which is .2% higher than projected FY 2022, but in line with recent trends. We are anticipating our average length of stay to be 3.77 for FY 2023 and our average daily census to be 16.19.

Below are a few areas worth noting:

DEPARTMENT	PROJECTED FY 2022	BUDGET FY 2023	VARIANCE	PERCENT INCREASE/ (DECREASE)
Tahoe Forest Hospital				
Emergency Department visits	13,337	13,600	263	2.0%
Tahoe City Occupational Therapy	2,486	2,610	124	5.0%
Tahoe City Physical Therapy	28,995	30,455	1,460	5.0%
Oncology Lab	7,255	7,979	724	10.0%
Hospice Days	1,973	2,281	308	15.6%
Surgical Services Minutes	268,814	275,212	6,398	2.4%
Diagnostic Imaging – All	32,148	33,961	1,813	1.6%
Medical Oncology	11,597	12,756	1,159	10.0%
Oncology Drugs	7,806	8,437	631	8.1%
Gastroenterology Minutes	30,275	31,628	1,353	4.5%
Physical, Speech, & Occupational Therapy – IP	13,454	14,148	694	1.6%
Multi-Specialty Clinics				
Occupational Health	2,247	2,359	112	5.0%
Otolaryngology (ENT) & Audiology	1,574	1,653	79	5.0%
IM/Pulmonology & Endocrinology	5,420	5,162	258	5.0%
2 nd Floor Cancer Center (OB/GYN, GI/GS, Uro/Neuro, Primary Care)	13,492	14,182	690	6.0%
Cardiology/Family Practice & Internal Medicine	11,397	11,968	571	5.0%
Pediatrics	9,225	9,686	461	5.0%
Hematology/Oncology	4,635	4,867	232	5.0%
Radiation Oncology	576	605	29	5.0%
Sports Medicine	2,052	2,455	403	19.6%
Orthopedics	12,747	13,384	637	5.0%
Primary Care/Urgent Care Clinics	27,256	28,618	1,362	5.0%
IVCH Health Clinic, IM/Pediatrics, Primary Care, Orthopedic Surgery	7,644	8,028	384	5.0%
IVCH Ophthalmology	1,174	1,291	117	10.0%

Incline Village Community Hospital				
Emergency Visits	3,794	3,984	190	5.0%
Surgery Cases	34	50	16	47.1%
Laboratory	39,609	43,479	3,870	9.8%
Ultrasound	685	715	30	4.4%
Physical, Speech, Occupational Therapies	31,692	33,567	1,875	1.6%
TCFH				
Physical, Aquatic, Speech, and Occupational Therapies	84,423	87,273	2,850	1.4%

**Tahoe Forest Hospital District
Volumes**

The following are explanations for the larger variances:

- 1) Oncology Lab: Volumes have been increased to capture treatment plan protocols for our Hematology/Oncology patient load.
- 2) Hospice Days: Volumes have not risen to pre-pandemic levels, however, we are witnessing an increase over this past fiscal year and have budgeted accordingly for FY 2023.
- 3) Medical Oncology: An increase in volumes was captured to stay in line with the 3-year historical upward trends in patient procedures.
- 4) Oncology Drugs: Volumes were increased to stay in line with the upward trend of the Medical Oncology procedures.
- 5) Multi-Specialty Clinics:
 - a. Sports Medicine: An increase in volumes was budgeted to capture Dr. Holman’s visits for a full fiscal year along with additional visits from an increase in Orthopedic Athletic Trainers in FY 2023.
 - b. IVCH Ophthalmology: Volumes were set to capture the increase in visits we have witnessed since onboarding this specialty in the Incline Village community.
- 6) IVCH Surgical Services: An increase in surgical cases was budgeted to capture ophthalmology surgeries provided by Dr. Conway.
- 7) IVCH Laboratory: Volumes were increased based on historical trends increasing over the past several years.

DEPARTMENTAL VOLUME TRENDS

	2017	2018	2019	2020	2021	2022	2022	2023	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
16010 ICU										
ICU - Inpatient Days	219	254	247	273	434	350	655	600	(55)	-8.4%
ICU - Med/Surg Days	466	400	433	520	401	420	276	300	24	8.7%
ICU - Stepdown Days	443	435	560	518	696	560	658	650	(8)	-1.2%
ICU - Swing Days	0	18	18	15	8	10	142	150	8	5.6%
ICU - Short Stays - Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
ICU - Short Stays - Observation	25	18	20	25	33	40	22	25	3	13.6%
ICU TFHD Summary	1,153	1,125	1,278	1,351	1,572	1,380	1,753	1,725	(28)	-1.6%
16170 Med Surg										
M/S - Inpatient Days	2,709	2,328	2,827	2,816	2,720	2,671	3,174	3,188	14	0.4%
M/S - Swing Days	390	371	409	316	114	175	381	400	19	5.0%
M/S 3170- Short Stay-Ambulatory	210	52	0	0	0	0	0	0	0	0.0%
M/S 3170- Short Stays-Observation	252	260	303	303	353	402	353	362	9	2.5%
Med-Surg TFHD Summary	3,561	3,011	3,539	3,435	3,187	3,248	3,908	3,950	42	1.1%
16380 Obstetrics										
OB/GYN Patient Days	965	911	1,292	1,083	1,026	1,009	1,135	1,170	35	3.1%
Med/Surg Days in OB	0	0	0	4	8	6	2	1	(1)	-50.0%
OB - Swing Days	0	0	0	0	0	0	0	0	0	0.0%
OB - Short Stays - Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
OB - Short Stays - Observation	16	4	7	8	4	7	9	9	0	0.0%
OB Days TFHD Summary	981	915	1,299	1,095	1,038	1,022	1,146	1,180	34	3.0%
16530 Nursery										
Newborn days	933	763	483	450	546	495	698	705	7	1.0%
Nursery Re-admits	0	0	0	0	0	0	0	0	0	0.0%
Newborn Days TFHD Summary	933	763	483	450	546	495	698	705	7	1.0%
16580 Skilled Nursing Facility										
SNF days	11,508	11,890	11,673	9,902	8,496	10,516	7,559	11,312	3,753	49.6%
17010 Emergency Room										
Admits from E/R	1,146	786	700	714	706	692	266	418	152	57.1%
E/R Visits - Total Registrations	13,850	13,530	13,737	12,942	12,291	12,503	13,337	13,600	263	2.0%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17070 Perinatal										
Perinatal O/P visits	3,841	0	0	0	0	0	0	0	0	0.0%
17085 TFH Health Clinic										
TFH Health Clinic O/P visits (Combined with 2nd Floor Cancer Center Clinics in 2021)	3,953	3,049	2,436	1,406	0	0	0	0	0	0.0%
17791 TC Occupational Therapy										
OT - TC O/P Procedures	1,480	1,700	1,912	1,665	2,723	2,229	2,486	2,610	124	5.0%
17773 TC Physical Therapy										
PT - TC O/P Procedures	24,153	26,877	31,084	28,043	28,094	22,497	28,995	30,455	1,460	5.0%
17510 Oncology Lab										
Oncology Lab tests	3,130	3,111	5,102	5,527	6,736	6,507	7,255	7,979	724	10.0%
17290 Home Health										
Home Health Nursing Units	1,914	1,474	1,608	1,282	1,332	1440	1,880	1785	(95)	-5.1%
Home Health Aide Units	102	89	35	19	49	32	147	174	27	18.4%
Home Health Speech Therapy Units	10	10	35	52	57	64	62	72	10	16.1%
Home Health Occupational Therapy Units	321	290	543	443	574	480	549	575	26	4.7%
Home Health Social Services Units	94	81	118	143	127	160	141	158	17	12.1%
Home Health PT Units	545	562	1,311	867	842	1,024	993	1,048	55	5.5%
Home Health - Dietary Counseling	0	0	0	0	0	0	0	0	0	0.0%
Home Health - Medicare Visits	1,941	1,857	3,124	2,255	2,501	2,685	2,998	3,032	34	1.1%
Home Health - MediCal Visits	144	187	145	0	76	99	267	270	3	1.1%
Home Health - Commercial Visits	836	412	367	394	336	346	414	419	5	1.2%
Home Health - Self Pay Visits	64	50	100	51	68	70	88	89	1	1.1%
Home Health Visits TFHD Summary	2,985	2,506	3,736	2,700	2,981	3,200	3,767	3,810	43	1.1%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17310 Hospice										
Hospice Medicare Visits	4,765	5,304	1,247	985	924	983	731	838	107	14.6%
Hospice MediCal Visits	425	487	169	38	34	36	27	31	4	14.8%
Hospice Commercial Visits	1,353	404	100	146	128	131	90	103	13	14.4%
Hospice Other Visits	(61)	0	41	18	2	0	24	28	4	16.7%
Hospice Medicare Days	3,874	4,154	3,110	3,044	2,348	3,009	1,751	2,024	273	15.6%
Hospice MediCal Days	351	427	120	111	121	151	27	31	4	14.8%
Hospice Commercial Days	885	298	455	306	231	290	171	198	27	15.8%
Hospice Other Days	(62)	0	0	24	0	0	24	28	4	16.7%
Hospice Days TFHD Summary	5,048	4,879	3,685	3,485	2,700	3,450	1,973	2,281	308	15.6%
17400 Labor and Delivery										
Total Deliveries	391	288	359	304	331	354	381	390	9	2.4%
17420 Surgery										
OR I/P minutes	83,764	64,877	58,670	42,393	27,438	45,900	36,651	36,211	(440)	-1.2%
OR O/P minutes	71,443	99,045	111,961	120,028	149,571	138,120	132,084	136,760	4,676	3.5%
OR I/P Cases	836	659	662	542	371	450	470	306	(164)	-34.9%
OR O/P Cases	1,039	1,681	1,642	1,812	2,247	2,189	1,889	1,261	(628)	-33.2%
Surgey Minutes TFHD	155,207	163,922	170,631	162,421	177,009	184,020	168,735	172,971	4,236	2.5%
Surgery Cases TFHD	1,875	2,340	2,304	2,354	2,618	2,639	2,359	1,567	(792)	-33.6%
17428 Pain Clinic										
Pain Center minutes	39,321	8,477	2,491	2,290	1,844	1,935	111	0	(111)	-100.0%
17429 SPD										
SPD - I/P minutes	83,764	28,122	0	0	0	0	0	0	0	0.0%
SPD - O/P minutes	71,443	26,793	0	0	0	0	0	0	0	0.0%
Sterile Processing TFHD Summary	155,207	54,915	0	0	0	0	0	0	0	0.0%
17427 PAAS										
I/P Recovery minutes	58,225	45,135	44,416	36,789	25,583	30,958	34,085	34,448	363	1.1%
O/P Recovery minutes	30,929	37,514	48,494	61,455	78,198	74,934	65,883	67,793	1,910	2.9%
Procedure Room minutes	9,091	0	0	0	0	0	0	0	0	0.0%
ASD minutes	340,000	309,963	266,032	262,955	282,634	291,847	268,814	275,212	6,398	2.4%
Total PAAS Minutes Summary	438,245	392,612	358,942	361,199	386,415	397,739	368,782	377,453	8,671	2.4%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17450 Anesthesia										
<i>Anesthesia - I/P minutes</i>	87,118	62,790	66,521	48,998	32,993	41,075	41,475	41,916	441	1.1%
<i>Anesthesia - O/P minutes</i>	72,847	78,943	109,517	112,235	138,253	156,227	124,934	127,621	2,687	2.2%
<i>Anesthesia - Elsewhere minutes</i>	18,513	6,924	0	1,316	1,907	2,200	1,910	2,634	724	37.9%
<i>Anesthesia - G/I I/P Minutes</i>	2,537	3,965	2,797	3,297	3,174	4,024	4,188	4,174	(14)	-0.3%
<i>Anesthesia - G/I O/P Minutes</i>	11,626	11,901	23,157	20,592	28,342	25,500	32,826	33,129	303	0.9%
<i>Anesthesia TFHD Summary</i>	192,641	164,523	201,992	186,438	204,669	229,026	205,333	209,474	4,141	2.0%
17500 Laboratory										
<i>Lab - TFH I/P Tests</i>	32,961	28,960	32,121	32,023	37,314	34,970	35,637	35,576	(61)	-0.2%
<i>Lab - TFH O/P Tests</i>	118,256	119,066	122,159	124,433	151,166	137,800	147,291	147,500	209	0.1%
<i>Lab - MOB O/P Tests - 8664</i>	5,876	1,477	196	440	535	269	0	0	0	0.0%
<i>Lab - Tahoe City O/P Tests - 7875</i>	10,585	4,024	17	118	215	263	48	50	2	4.2%
<i>Lab - Incline Village O/P Tests</i>	2,571	16,544	5,404	6,421	12,172	8,000	14,925	15,000	75	0.5%
<i>Lab - Clinic Accounts</i>	5,892	3,777	0	0	0	0	0	0	0	0.0%
<i>Lab - Send Outs IP</i>	3,910	1,542	3,190	2,986	3,064	2,959	3,111	3,125	14	0.5%
<i>Lab - Send Outs OP</i>	16,678	18,255	18,358	19,245	26,414	20,000	20,986	21,000	14	0.1%
<i>Laboratory TFHD Summary</i>	196,729	193,645	181,445	185,666	230,880	204,261	221,998	222,251	253	0.1%
17540 Blood Bank										
<i>Total Blood Units</i>	464	546	610	636	724	758	814	820	6	0.7%
17590 EKG										
<i>EKG - I/P Procedures</i>	454	472	513	496	459	484	494	493	(1)	-0.2%
<i>EKG - O/P Procedures</i>	2,337	2,819	2,806	2,895	3,146	3,035	2,915	3,111	196	6.7%
<i>EKG TFHD Summary</i>	2,791	3,291	3,319	3,391	3,605	3,519	3,409	3,604	195	5.7%
17592 Stress EKG										
<i>Stress EKG - I/P Procedures</i>	2	2	0	0	0	0	0	0	0	0.0%
<i>Stress EKG - O/P Procedures</i>	48	35	0	0	0	0	0	0	0	0.0%
<i>Stress EKG TFHD Summary</i>	50	37	0	0	0	0	0	0	0	0.0%
17593 Cardiac Rehab										
<i>Cardiac Rehab - Phase II</i>	612	713	544	1,845	1,582	1,459	1,756	1,800	44	2.5%
<i>Cardiac Rehab - Phase III</i>	2,399	2,849	2,691	0	0	0	0	0	0	0.0%
<i>Cardiac Rehab TFHD Summary</i>	3,011	3,562	3,235	1,845	1,582	1,459	1,756	1,800	44	2.5%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17595 Pulmonary Rehab										
<i>Pulmonary Rehab</i>	0	0	0	0	0	0	0	0	0	0.0%
17630 Diagnostic Imaging										
<i>Diagnostic Imaging - I/P Exams</i>	1,214	1,533	1,833	1,653	1,439	1,668	1,522	1,519	(3)	-0.2%
<i>Diagnostic Imaging - O/P Exams</i>	8,528	7,889	8,380	8,519	9,078	3,500	4,611	5,303	692	15.0%
<i>Vascular I/P Exams</i>	416	232	228	247	234	101	231	231	0	0.0%
<i>Vascular O/P Exams</i>	451	730	919	955	1,255	1,072	1,633	1,663	30	1.8%
<i>Diagnostic Inaging TFHD Summary</i>	9,742	9,422	10,213	10,172	10,517	5,168	6,133	6,822	689	11.2%
<i>Vascular Image TFHD Summary</i>	867	962	1,147	1,202	1,489	1,173	1,864	1,894	30	1.6%
17632 Womens Imaging Center										
<i>Mammography Exams</i>	3,065	3,022	4,746	4,486	5,387	5,591	5,973	6,273	300	5.0%
17633 MOB Diagnostic Imaging										
<i>MOB O/P Exams - Xrays -17633</i>	1,513	1,150	1,003	931	1,312	1,271	0	0	0	0.0%
17641 Oncology										
<i>Oncology Procedures</i>	7,947	7,737	8,508	8,465	9,639	12,239	11,597	12,756	1,159	10.0%
17642 Radiation Oncology										
<i>Radiation Oncology Procedures</i>	3,873	5,329	5,305	7,782	6,902	7,234	5,733	5,760	27	0.5%
17650 Nuclear Medicine										
<i>Nuclear Med - I/P Exams</i>	27	31	31	38	33	54	23	26	3	13.0%
<i>Nuclear Med - O/P Exams</i>	350	320	349	340	384	394	333	352	19	5.7%
<i>Nuc Med TFHD Summary</i>	377	351	380	378	417	448	356	378	22	6.2%
17660 MRI										
<i>MRI - I/P Exams</i>	93	65	98	99	87	90	82	82	0	0.0%
<i>MRI - O/P Exams</i>	1,977	2,070	2,362	2,237	2,687	2,631	2,839	2,974	135	4.8%
<i>MRI TFHD Summary</i>	2,070	2,135	2,460	2,336	2,774	2,721	2,921	3,056	135	4.6%
17670 Ultrasound										
<i>Ultrasound - I/P Exams</i>	429	281	224	484	214	417	437	436	(1)	-0.2%
<i>Ultrasound - O/P Exams</i>	3,178	2,758	2,508	3,409	2,993	3,308	4,088	4,403	315	7.7%
<i>Ultrasound TFHD Summary</i>	3,607	3,039	2,732	3,893	3,207	3,725	4,525	4,839	314	6.9%

DEPARTMENTAL VOLUME TRENDS

	2017	2018	2019	2020	2021	2022	2022	2023	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
17672 Briner Ultrasound										
<i>Breast Ultrasound Exams</i>	1,286	1,578	2,099	2,054	2,216	2,233	2,389	2,522	133	5.6%
17680 CT										
<i>CT - I/P Exams</i>	258	336	497	583	679	600	660	659	(1)	-0.2%
<i>CT - O/P Exams</i>	3,861	3,740	4,442	4,982	6,379	5,824	6,922	7,095	173	2.5%
<i>Cat Scan TFHD Summary</i>	4,119	4,076	4,939	5,565	7,058	6,424	7,582	7,754	172	2.3%
17685 PET CT										
<i>PET CT - I/P Exams</i>	1	3	4	2	5	3	4	2	(2)	-50.0%
<i>PET CT - O/P Exams</i>	323	273	311	278	370	358	401	421	20	5.0%
<i>PET Cat Scan TFHD Summary</i>	324	276	315	280	375	361	405	423	18	4.4%
17690 Vascular Imaging										
<i>Vascular I/P Exams</i>	416	232	228	247	234	101	231	231	0	0.0%
<i>Vascular O/P Exams</i>	451	730	919	955	1,255	1,072	1,633	1,663	30	1.8%
<i>Vascular Image TFHD Summary</i>	867	962	1,147	1,202	1,489	1,173	1,864	1,894	30	1.6%
17710 Pharmacy										
<i>Pharmacy - I/P units</i>	119,634	128,567	104,506	100,434	94,296	94,190	110,880	110,692	(188)	-0.2%
<i>Pharmacy - O/P units</i>	183,901	152,333	90,544	99,386	112,836	112,743	107,560	109,895	2,335	2.2%
<i>Pharmacy TFHD Summary</i>	303,535	280,900	195,050	199,820	207,132	206,933	218,440	220,587	2,147	1.0%
17711 Oncology Drugs Sold to Patients										
<i>Oncology Pharmacy Units</i>	121,970	77,130	5,896	5,944	6,806	6,491	7,806	8,437	631	8.1%
17712 IV										
<i>IV - I/P units</i>	9,803	0	0	0	0	0	0	0	0	0.0%
<i>IV - O/P units</i>	8,141	0	0	0	0	0	0	0	0	0.0%
<i>IV TFHD Summary</i>	17,944	0	0	0	0	0	0	0	0	0.0%
17720 Respiratory Therapy										
<i>RT - I/P Procedures (formerly: Minutes)</i>	134,688	48,595	9,421	9,103	7,915	10,104	9,789	9,772	(17)	-0.2%
<i>RT - O/P Procedures (formerly Minutes)</i>	26,808	13,483	3,775	3,779	3,912	4,285	3,677	3,688	11	0.3%
<i>RT TFHD Summary</i>	161,496	62,078	13,196	12,882	11,827	14,389	13,466	13,460	(6)	0.0%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17730 Pulmonary Function										
<i>Pulmonary - I/P Procedures</i>	85	1,447	2,028	1,345	791	1,160	1,154	1,152	(2)	-0.2%
<i>Pulmonary - O/P Procedures</i>	278	480	607	637	1,017	1,132	1,075	1,126	51	4.7%
<i>Pulmonary TFHD Summary</i>	363	1,927	2,635	1,982	1,808	2,292	2,229	2,278	49	2.2%
17760 Gastro-Intestinal Services										
<i>Gastro/Int OR I/P Minutes</i>	5,715	7,318	1,193	1,004	1,406	1,453	1,721	1,721	0	0.0%
<i>Gastro/Int OR O/P Minutes</i>	39,044	33,798	29,404	22,037	26,145	25,506	27,144	28,495	1,351	5.0%
<i>Gastro/Int I/P Recovery Minutes</i>	551	842	855	1,100	571	783	908	905	(3)	-0.3%
<i>Gastro/Int O/P Recovery Minutes</i>	369	482	628	753	618	600	502	507	5	1.0%
<i>Gastro/Int I/P ASD Minutes</i>	185	0	0	0	0	0	0	0	0	0.0%
<i>Gastro/Int O/P ASD Minutes</i>	120,803	0	0	0	0	0	0	0	0	0.0%
<i>Gastro/Int OR I/P Cases</i>	75	98	81	88	84	108	89	89	0	0.0%
<i>Gastro/Int OR O/P Cases</i>	1,231	999	1,552	1,393	1,590	1,504	1,744	1,760	16	0.9%
<i>Gastro/Int Total Minutes Summary</i>	166,667	42,440	32,080	24,894	28,740	28,342	30,275	31,628	1,353	4.5%
<i>Total Gastro/Int Total Cases Summary</i>	1,306	1,097	1,633	1,481	1,674	1,612	1,833	1,849	16	0.9%
17770 Physical Therapy										
<i>PT - TK I/P Procedures</i>	4,495	4,831	8,920	8,023	7,602	7,421	8,876	9,217	341	3.8%
<i>PT - TK - SNF Procedures</i>	1,568	0	0	0	0	0	0	0	0	0.0%
<i>Physical Therapy Procedures Summary</i>	6,063	4,831	8,920	8,023	7,602	7,421	8,876	9,217	341	3.8%
17780 Speech Therapy										
<i>ST - I/P Procedures</i>	15	40	467	299	247	686	59	61	2	3.4%
<i>ST - SNF Procedures</i>	157	0	0	0	0	0	0	0	0	0.0%
<i>Speech Therapy TFHD Summary</i>	172	40	467	299	247	686	59	61	2	3.4%
17790 Occupational Therapy										
<i>OT - I/P Procedures</i>	3,257	3,492	4,362	4,255	4,834	3,396	4,519	4,870	351	7.8%
<i>OT - SNF Procedures</i>	1,540	0	0	0	0	0	0	0	0	0.0%
<i>Occupational Therapy IP TFHD Summary</i>	4,797	3,492	4,362	4,255	4,834	3,396	4,519	4,870	351	7.8%
18340 Dietary										
<i>Patient Meals</i>	50,819	53,485	55,463	51,953	48,053	51,372	48,066	56,298	8,232	17.1%
<i>Pantries</i>	19,140	18,145	16,324	14,375	10,865	13,970	11,188	11,372	184	1.6%
<i>Non-Patient Meals</i>	220,361	231,006	246,752	186,340	64,849	74,043	193,595	194,000	405	0.2%
<i>Dietary TFHD Summary</i>	290,320	302,636	318,539	252,668	123,767	139,385	252,849	261,670	8,821	3.5%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
18350 Laundry & Linen										
<i>Pounds</i>	216,274	323,991	361,544	330,922	319,303	366,241	339,373	368,729	29,356	8.7%
19530 Child Care Center										
<i>Child Care Days</i>	19,964	20,771	23,608	19,257	20,589	21,000	20,763	21,000	237	1.1%
18560 Admitting & Communication										
<i>Registrations</i>	62,755	113,873	177,640	223,752	302,153	337,790	380,077	403,877	23,800	6.3%
18590 Financial Administration										
<i>Acute Admissions</i>	1,797	1,829	1,702	1,580	1,776	1,693	1,462	1,566	104	7.1%
<i>Swing Admissions</i>	48	55	58	45	20	21	33	30	(3)	-9.1%
<i>Acute Patient Days</i>	4,802	4,328	5,359	5,214	5,286	5,016	5,900	5,909	9	0.2%
<i>Swing Days</i>	390	389	427	331	122	185	523	550	27	5.2%
<i>Adjusted Patient Days</i>	16,036	18,657	22,034	23,847	29,037	26,629	29,325	27,192	(2,133)	-7.3%
<i>ICU Average Daily Census</i>	3	3	3	4	4	4	4	4	(0)	-2.5%
<i>OB/GYN Average Daily Census</i>	3	2	4	3	3	3	3	3	0	3.0%
<i>Medical / Surgical - Acute - ADC</i>	7	6	8	8	7	7	9	9	0	0.4%
<i>Medical / Surgical - Swing - ADC</i>	1	1	1	1	0	0	1	1	0	5.0%
<i>Acute Discharges</i>	1,795	1,829	1,702	1,580	1,776	1,693	1,462	1,566	104	7.1%
<i>Swing Discharges</i>	53	55	55	45	20	21	33	30	(3)	-9.1%
<i>Avg Length of Stay</i>	3	2	3	3	3	3	4	4	(0)	-6.5%
<i>Total Admissions TFHD</i>	1,845	1,884	1,760	1,625	1,796	1,714	1,495	1,596	101	6.8%
<i>Total Discharges TFHD</i>	1,848	1,884	1,757	1,625	1,796	1,714	1,495	1,596	101	6.8%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
18660 Occ Health <i>Occupational Health Visits - 18660</i>	3,655	2,370	1,688	3,001	2,402	2,249	2,247	2,359	112	5.0%
17516 Lab Draw MOB <i>Lab Draw Test - OH - 18864</i>	6,031	2,029	196	440	535	269	0	0	0	0.0%
17073 Otolaryngology (ENT) Clinic <i>Watson, Silver State Hearing</i>	2,382	1,816	1,805	1,940	1,801	1,915	1,574	1,653	79	5.0%
17078 General Surgery Clinic <i>Cooper, Hunt</i>	1,409	1,021	836	1,501	1,119	1,082	1,239	1,301	62	5.0%
17090 I/M Pulmonology Clinic <i>Tirdel</i>	5,327	4,504	3,886	3,286	3,544	3,740	3,417	3,588	171	5.0%
17079 Cardiology/Family Practice Clinic <i>Lombard, Scholnick</i>	7,971	7,704	6,925	3,801	5,949	4,674	7,545	7,923	378	5.0%
17080 Hematology/Oncology Clinic <i>Kaime, Koppel, Semrad</i>	4,414	4,586	4,348	4,684	4,329	4,043	4,635	4,867	232	5.0%
17088 Internal Medicine Clinic <i>Pfent, Stoll, Hagen</i>	1,664	3,006	6,616	7,525	4,401	6,188	3,852	4,045	193	5.0%
17081 Radiation Oncology Clinic <i>Tay, Shuff, Legarza</i>	837	443	287	397	484	499	576	605	29	5.0%
17082 Urology Clinic <i>Wainstein.Naftulin</i>	1,171	179	1,595	2,049	2,101	3,325	1,978	2,077	99	5.0%
17096 Gastroenterology Clinic <i>Racca, New Provider in FY23</i>	1,056	1,058	1,831	1,613	2,373	1,924	2,340	2,457	117	5.0%
17077 Pediatrics Clinic <i>Arth, Fiamengo, Koppinger, Uglum, Vayner, Wicks</i>	11,048	10,909	10,037	9,536	8,794	9,047	9,225	9,686	461	5.0%
17075 Women's (OB/GYN) Clinic <i>Coll, Fletcher, Howard, Streit, Taylor</i>	0	9,874	9,969	9,010	6,450	9,370	6,495	6,835	340	5.2%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
17801 Audiology Clinic <i>Silverstate Hearing Now Included in 17073</i>	331	560	494	638	303	433	0	0	0	0.0%
17086 Sports Medicine Clinic <i>Winans, Holman</i>	2,014	1,704	1,909	1,856	1,919	2,146	2,052	2,455	403	19.6%
17087 Orthopedics Clinic <i>Dodd, Hagen, Jernick, Ringnes</i>	4,495	10,190	12,531	11,161	12,657	12,892	12,747	13,384	637	5.0%
17089 Neurology Clinic <i>Mwero , Kreiss</i>	0	0	0	747	1,117	755	1,440	1,512	72	5.0%
17092 Primary Care/Urgent Care-Truckee <i>Barta, Hagen, Jensen, Paul, Pfent, Stoll, Sutton-Pado Ullman</i>	0	0	0	3,180	13,448	14,393	14,609	15,339	730	5.0%
17093 Primary Care/Urgent Care-Tahoe City <i>Holman, Krause, Plumb , Pourtabib, Schousen</i>	0	0	0	2,167	8,915	9,845	8,865	9,308	443	5.0%
17094 Primary Care/Urgent Care-Squaw <i>Barta, Hagen, Jensen, Krause, Paul, Pfent, Plumb, Pourtabib, Schousen, Stoll, Ullman Float from Truckee & Tahoe City</i>	0	0	0	266	3,187	1,886	3,782	3,971	189	5.0%
17097 Endocrinology Clinic <i>Semrad</i>	0	0	85	708	1,537	1,110	1,745	1,832	87	5.0%
17315 Palliative Care Clinic <i>Koch</i>	0	0	4,814	402	547	447	643	707	64	10.0%
17830 Behavioral Health Clinic <i>Lowe Now Included in 17079</i>	0	0	269	547	980	871	0	0	0	0.0%
18777 Respiratory Illness Clinic <i>COVID-19 Testing</i>	0	0	0	1,124	2,135	0	3	0	(3)	-100.0%
19550 Retail Pharmacy <i>Prescriptions</i>	30,293	31,695	34,579	35,104	36,569	37,725	49,740	59,944	10,204	20.5%

DEPARTMENTAL VOLUME TRENDS

	2017	2018	2019	2020	2021	2022	2022	2023	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
26170 Med-Surg										
<i>Inpatient Days</i>	6	19	16	2	12	10	3	8	5	166.7%
<i>Observation Days</i>	21	11	9	10	7	7	8	7	(1)	-12.5%
<i>Med Surg Days IVCH Summary</i>	27	30	25	12	19	17	11	15	4	36.4%
27010 Emergency Room										
<i>Total Emergency Visits</i>	4,086	3,832	3,286	3,373	3,193	3,139	3,794	3,984	190	5.0%
27074 Ophthalmology										
<i>Conway Visits</i>	0	0	0	0	46	773	1,174	1,291	117	10.0%
27084 Primary Care Clinic										
<i>Koch Visits Now Included in 27085</i>	0	578	3,468	2,861	1,569	2,218	0	0	0	0.0%
27085 IVCH Health Clinic										
<i>Baumann, Clyde, Ferrera, Jernick, Kim, Scholnick, Vayner</i>	3,678	4,522	4,489	5,510	5,358	3,778	7,644	8,028	384	5.0%
27830 IVCH Behavioral Health										
<i>Varzos Visits</i>	0	0	0	0	120	65	509	538	29	5.7%
27420 Surgery										
<i>OR IP Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>OR OP Minutes</i>	8,270	6,958	6,619	5,197	4,333	6,632	4,014	4,543	529	13.2%
<i>OR IP Cases</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>OR OP Cases</i>	97	84	91	58	54	65	34	50	16	47.1%
<i>Surgery Cases IVCH Summary</i>	97	84	91	58	54	65	34	50	16	47.1%
<i>Surgery Minutes IVCH Summary</i>	8,270	6,958	6,619	5,197	4,333	6,632	4,014	4,543	529	13.2%
27429 SPD										
<i>Surgery Cases IVCH Summary</i>	97	84	91	58	54	65	34	50	16	47.1%
27427 PAAS										
<i>PACU IP Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>PACU OP Minutes</i>	2,389	1,906	1,596	1,594	1,433	1,700	454	668	214	47.1%
<i>Total ASD Minutes</i>	19,239	15,741	14,503	11,894	9,928	13,390	7,557	9,754	2,197	29.1%
<i>PAAS IVCH Summary</i>	21,628	17,647	16,099	13,488	11,361	15,090	8,011	10,422	2,411	30.1%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
27450 Anesthesia										
<i>Anesthesia IP Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Anesthesia OP Minutes</i>	8,261	6,877	6,288	5,103	4,162	5,058	3,089	4,543	1,454	47.1%
<i>Anesthesia Elsewhere Minutes</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Anesthesia Minutes IVCH Summary</i>	8,261	6,877	6,288	5,103	4,162	5,058	3,089	4,543	1,454	47.1%
27470 Med Supplies sold to Patients										
<i>Total Emergency Visits</i>	4,086	3,832	3,286	3,373	3,193	3,139	3,794	3,984	190	5.0%
27500 Lab										
<i>Lab - Inpatient Billable Tests</i>	83	189	99	23	55	52	47	0	(47)	-100.0%
<i>Lab - Outpatient Billable Tests</i>	26,606	25,428	24,428	25,120	30,222	23,098	33,372	36,709	3,337	10.0%
<i>EKG</i>	696	666	849	620	633	627	627	659	32	5.1%
<i>Reference Lab</i>	1,883	1,833	1,717	1,930	5,146	4,560	5,563	6,111	548	9.9%
<i>Blood</i>	8	0	0	0	0	0	0	0	0	0.0%
<i>Laboratory IVCH Summary</i>	29,276	28,116	27,093	27,693	36,056	28,337	39,609	43,479	3,870	9.8%
27540 Blood										
<i>Blood</i>	8	0	0	0	0	0	0	0	0	0.0%
27590 EKG										
<i>EKG</i>	696	666	849	620	633	627	627	659	32	5.1%
27630 Diagnostic Imaging										
<i>Radiology - I/P Exams</i>	2	22	4	3	3	4	2	0	(2)	-100.0%
<i>Radiology - O/P Exams (Inc. Mammo & U/S)</i>	772	731	777	868	992	929	926	930	4	0.4%
<i>Radiology - ER Exams</i>	1,889	1,615	1,600	1,492	1,574	1,575	1,587	1,590	3	0.2%
<i>Diagnostic Imaging IVCH Summary</i>	2,663	2,368	2,381	2,363	2,569	2,508	2,515	2,520	5	0.2%
27670 Ultrasound										
<i>Ultrasound - O/P Exams</i>	0	0	0	0	49	340	685	715	30	4.4%
27680 Cat Scan										
<i>CT - I/P Exams</i>	1	0	0	2	3	0	1	0	(1)	-100.0%
<i>CT - O/P Exams</i>	159	234	170	185	352	311	291	300	9	3.1%
<i>CT - ER Exams</i>	716	577	658	648	670	625	780	781	1	0.1%
<i>CT IVCH Summary</i>	876	811	828	835	1,025	936	1,072	1,081	9	0.8%

DEPARTMENTAL VOLUME TRENDS

	2017	2018	2019	2020	2021	2022	2022	2023	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
27710	Drugs Sold to Patients									
<i>Pharmacy - I/P Units</i>	304	379	240	55	137	100	68	0	(68)	-100.0%
<i>Pharmacy - O/P Units</i>	14,522	14,654	11,503	11,221	11,297	12,351	12,846	13,280	434	3.4%
<i>Pharmacy IVCH Summary</i>	14,826	15,033	11,743	11,276	11,434	12,451	12,914	13,280	366	2.8%
27712	IV									
<i>IV's - I/P Units</i>	14	1	0	0	0	0	0	0	0	0.0%
<i>IV's - O/P Units</i>	460	164	0	0	0	0	0	0	0	0.0%
<i>IV IVCH Summary</i>	474	165	0	0	0	0	0	0	0	0.0%
27720	Respiratory Therapy									
<i>RT - I/P Procedures</i>	37	87	20	6	9	25	2	2	0	0.0%
<i>RT - O/P Procedures</i>	1,378	802	689	629	538	726	660	664	4	0.6%
<i>RT IVCH Summary</i>	1,415	889	709	635	547	751	662	666	4	0.6%
27770	Physical Therapy									
<i>PT - Procedures</i>	27,855	26,919	29,257	26,235	30,842	26,416	29,734	31,367	1,633	5.5%
27780	Speech Therapy									
<i>ST - Procedures</i>	0	0	0	177	130	135	48	50	2	4.2%
27790	Occupational Therapy									
<i>OT - Procedures</i>	1,245	1,332	1,601	1,574	2,139	2,600	1,910	2,150	240	12.6%
27874	Sleep Clinic									
<i>Sleep Clinic Visits</i>	150	157	141	51	32	0	0	0	0	0.0%
28340	Dietary									
<i>Patient Meals</i>	684	929	869	834	874	870	1,177	1,173	(4)	-0.3%
<i>Pantry</i>	4,071	3,288	2,546	2,457	2,064	2,177	991	1,027	36	3.6%
<i>Non-Patient Meals</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Dietary IVCH Summary</i>	4,755	4,217	3,415	3,291	2,938	3,047	2,168	2,200	32	1.5%
28560	Admitting									
<i>Registrations</i>	9,210	16,572	24,902	27,818	35,384	38,262	43,105	46,562	3,457	8.0%
28610	Administration									
<i>Acute Admissions</i>	5	10	5	1	7	8	2	8	6	300.0%

DEPARTMENTAL VOLUME TRENDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Variance Inc/(Dec)	% Inc/(Dec)
57770 Physical Therapy <i>PT - TK O/P Procedures</i>	51,089	56,302	59,705	55,060	65,037	53,770	66,958	68,858	1,900	2.8%
57771 Aquatic Therapy <i>PT - Aquatic & PT/OT Group Aquatic</i>	2,509	1,474	3,589	2,535	3,700	1,570	3,983	4,255	272	6.8%
57780 Speech Therapy <i>ST - O/P Procedures</i>	559	585	2,612	775	1,613	1,626	1,563	1,644	81	5.2%
57790 Occupational Therapy <i>OT - O/P Procedures</i>	8,444	7,465	7,883	8,067	10,886	9,589	11,919	12,516	597	5.0%
57802 Sports Performance Training & Testing <i>TCFH - Sports Lab</i>	1,641	1,423	0	0	0	0	0	0	0	0.0%
58660 Occupational Health Testing <i>TCFH - Occupational Hlth Testing</i>	1,696	2,476	2,586	1,880	1,262	1,400	910	1,000	90	9.9%
58771 Fitness Center <i>TCFH - Memberships</i>	1,553	980	941	919	730	750	24	25	1	4.2%
58775 HP Fitness/Wellness/Massage <i>TCFH - Fitness/Weight/Nutrition/Other</i>	1,688	4,157	3,583	3,009	1,956	1,975	1,956	2,524	568	29.0%

**Tahoe Forest Hospital District
Gross Revenue - Payor Mix**

We incorporated an overall **5% rate increase effective August 1, 2022**. However, of this 5% increase, the District will only realize approximately 2.5% of the 5% in net revenue due to how we are reimbursed from Medicare and Medi-Cal, our contractual arrangements with insurance plans, charity care, and bad debt.

We are **projecting our budgeted gross revenue for FY 2023 to be \$564.4 million**. This is a \$59.9 million increase to our gross revenue when compared to Projected FY 2022. FY 2023 gross revenue is 18.7% Inpatient and 81.3% Outpatient

Budgeted EBIDA for FY 2023 is \$25.4 million, representing a \$10.8 million decrease from Projected FY 2022. This net decrease is reflective of an increase in Net Patient Revenues, increases in Salaries, Wages & Benefits, Supplies, Purchased Services, and Other Expenses. A budgeted rate increase in August 2022 is needed to help offset these budgeted cost increases, inflation, and declining payor reimbursement. Return on Gross Revenue **EBIDA is 4.5%**, projecting 2.7% lower than Projected FY 2022.

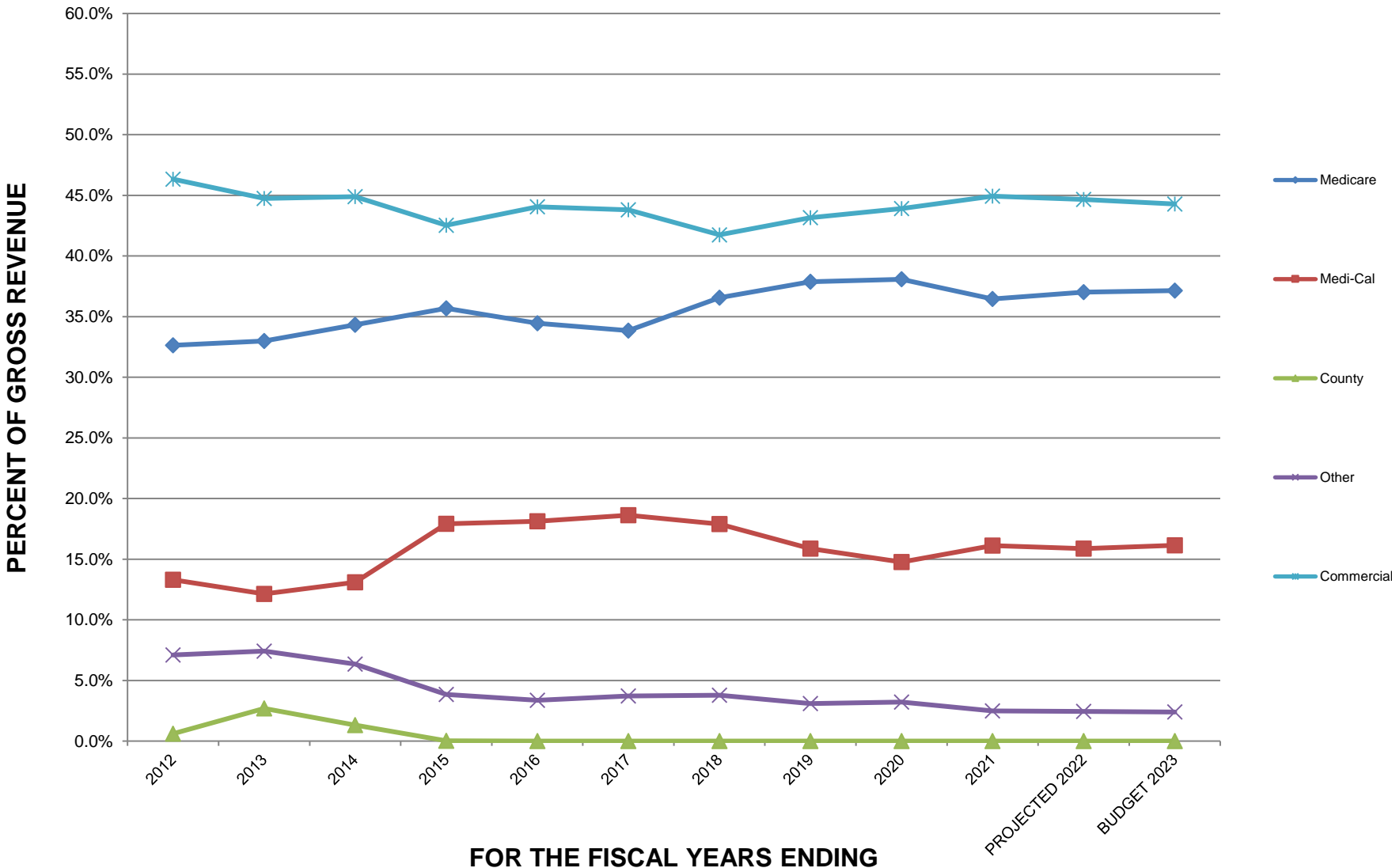
Budgeted Net Income/(Loss) for FY 2023 is a profit of \$22.4 million, a decrease of \$9.6 million from Projected FY 2022. The decrease is related to a decrease in Property Tax Revenues net of the Wellness Neighborhood/Community Health expenses and increases to our Depreciation Expense brought on by anticipated capital equipment, building and land acquisitions, and completion of construction projects.

Return on Equity is estimated to be 9.1%, a decrease of 5.9% from the Projected FY 2022 Return on Equity. This decrease is due to the budgeted lower Net Income combined with a higher Net Asset (Fund) Balance.

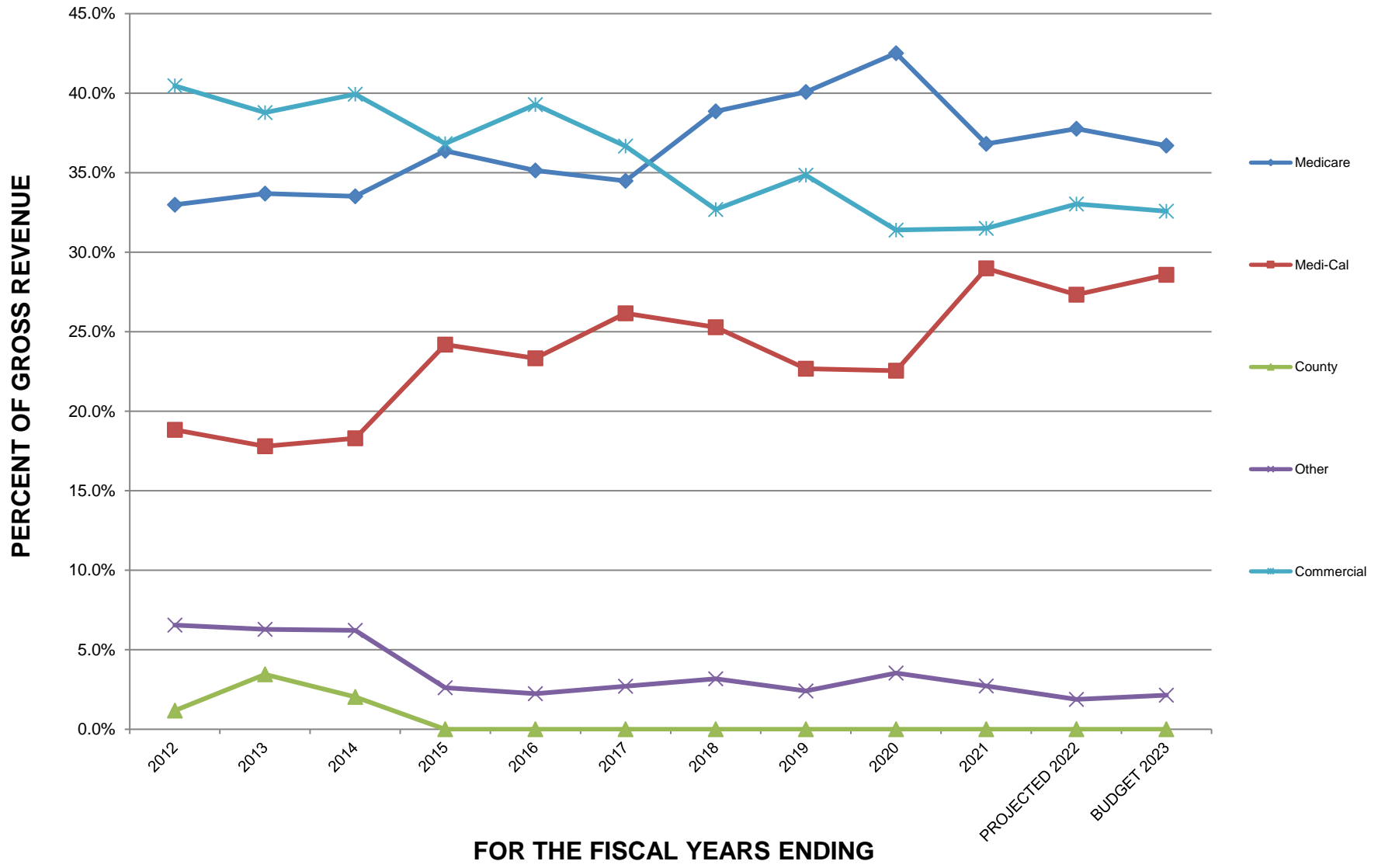
Total Gross Revenue **Payor Mix** for the FY 2023 budget reflects comparable trending that we witnessed in FY 2022. We made marginal adjustments to our Medicare, Medi-Cal, and Commercial percentages. See table below.

Payor Mix	Budget FY 2023	Projected FY 2022
Medicare	37.2%	37.0%
Medi-Cal	16.2%	15.9%
County	0.0%	0.0%
Other	2.4%	2.4%
Commercial	44.2%	44.7%

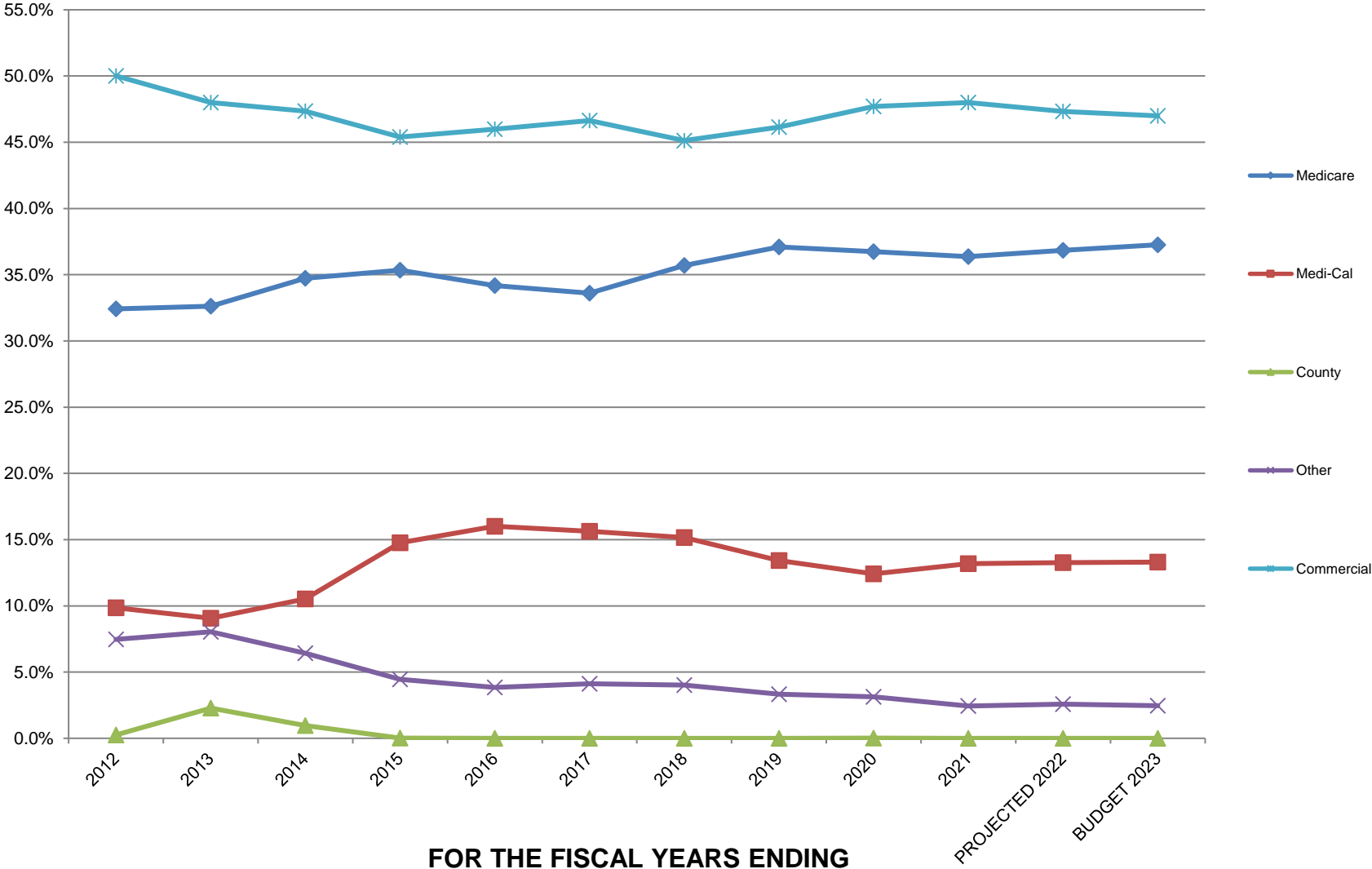
GROSS REVENUE PAYOR MIX TRENDING



INPATIENT REVENUE PAYOR MIX TRENDING



OUTPATIENT REVENUE PAYOR MIX TRENDING



**TAHOE FOREST HOSPITAL DISTRICT
PERCENT OF GROSS REVENUE BY PAYOR**

INPATIENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	PROJECTED 2022	BUDGET 2023
	Medicare	33.0%	33.7%	33.5%	36.4%	35.1%	34.5%	38.9%	40.1%	42.5%	36.8%	37.8%
Medi-Cal	18.8%	17.8%	18.3%	24.2%	23.3%	26.2%	25.3%	22.7%	22.6%	29.0%	27.3%	28.6%
County	1.2%	3.5%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	6.6%	6.3%	6.2%	2.6%	2.2%	2.7%	3.2%	2.4%	3.5%	2.7%	1.9%	2.1%
Commercial	40.5%	38.8%	39.9%	36.8%	39.3%	36.7%	32.7%	34.8%	31.4%	31.5%	33.0%	32.6%

OUTPATIENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	PROJECTED 2022	BUDGET 2023
	Medicare	32.4%	32.6%	34.7%	35.4%	34.2%	33.6%	35.7%	37.1%	36.7%	36.4%	36.8%
Medi-Cal	9.8%	9.1%	10.5%	14.8%	16.0%	15.6%	15.2%	13.4%	12.4%	13.2%	13.3%	13.3%
County	0.3%	2.3%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	7.5%	8.0%	6.4%	4.5%	3.8%	4.1%	4.0%	3.3%	3.1%	2.4%	2.6%	2.5%
Commercial	50.0%	48.0%	47.4%	45.4%	46.0%	46.6%	45.1%	46.1%	47.7%	48.0%	47.3%	47.0%

TOTAL	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	PROJECTED 2022	BUDGET 2023
	Medicare	32.6%	33.0%	34.3%	35.7%	34.5%	33.9%	36.6%	37.9%	38.1%	36.5%	37.0%
Medi-Cal	13.3%	12.1%	13.1%	17.9%	18.1%	18.6%	17.9%	15.9%	14.8%	16.1%	15.9%	16.2%
County	0.6%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	7.1%	7.4%	6.4%	3.8%	3.4%	3.7%	3.8%	3.1%	3.2%	2.5%	2.4%	2.4%
Commercial	46.3%	44.8%	44.9%	42.5%	44.0%	43.8%	41.7%	43.2%	43.9%	44.9%	44.7%	44.3%

Tahoe Forest Hospital District Deductions from Revenue

Deductions from Revenue is comprised of Contractual Allowances, Charity Care, and Bad Debt.

Contractual Allowances have been budgeted at \$257.9 million (45.7% of gross revenue) for FY 2023, representing an increase of \$26.2 million from Projected FY 2022 (\$231.7 million, 45.9%). The rise in our Contractual Allowances is attributed to the increase in budgeted gross revenue in FY 2023, and accounting for marginal shifts in our Medicare, Medi-Cal, and Commercial payor mix. Contractual Allowances have been calculated based upon gross revenue and reimbursement rates by payor. We also have accounted for additional reimbursement the District will see related to AB113 Non-Designated Public Hospital IGT funding, Rate Range IGT funding from the Medi-Cal managed care plans, and AB915 Medi-Cal Outpatient Supplemental funding. This additional reimbursement was budgeted at approximately \$6.65 million.

Charity Care has been budgeted at 3.6% of gross revenue totaling \$20.0 million and Bad Debt has been budgeted at 1.8% of gross revenue or \$10.3 million. We believe these percentages are representative of current economic circumstances with unemployment rates recently falling to 3.6% from a peak of 16.0% in April 2020, and we expect to continue to see shifting of the patient population towards more self-pay as a result of high deductible health plans. Projected FY 2022 is reflecting \$15.5 million in Charity Care (3.1%) and \$(1.6) million in Bad Debt (.0%).

Prior Period Settlements represents reimbursement or settlements the District may receive or pay related to a previous fiscal year. We are not anticipating receiving additional reimbursement related to the AB113 or Rate Range IGT as these programs continue to bring reimbursement current during the FY 2023 year.

Overall, as a percentage of gross revenue, our Deductions from Revenue is 51.1% of gross revenue, as compared to Projected FY 2022's 48.7%.

Management has budgeted an overall increase of 115.4 FTEs when compared to projected FY 2022, and a 113.8 FTE increase when compared to the budgeted FY 2022 FTEs.

Increases in our FTEs for FY 2023 are related to additional staffing requirements for anticipated growth in the Multi-Specialty Clinics with the addition of clinics, physicians, and advanced practice providers (APP) along with the conversion of our contracted therapies staff to employees of the District.

We budgeted positions to continue to recruit for core-staffing requirements.

We accounted for additional staffing needs in our Patient Financial Services, Patient Registration, and Access Center departments to accommodate increased patient volumes, as well as to support expansion of specialty services, physicians, and advanced practice providers in our Clinics. Additions were also necessary for Lab, Skilled Nursing, and Oncology programs, as well as in our overhead and support departments in Dietary, Materials Management, Accounting, Managed Care, Quality, and Community Case Management.

The “Total FTE Summary” following this narrative reflects the allocation of FTE resources as was discussed in the “Statement of Revenue and Expense” summary under “Salaries, Wages and Benefits”.

The approximate overall net increase for FY 2023 as compared to projected FY 2022 is outlined below:

Additional FTEs added to Programs or Services:	
Laboratory	2.10
Respiratory Therapy	.80
Physical, Speech, & Occupational Therapy – IP	16.36
Dietary	1.55
Materials Management	.75
Accounting	1.58
Patient Financial Services	4.62
Patient Registration & Communications	7.57
Access Center/Central Scheduling	11.83
Revenue Cycle	.95
Managed Care	.80
Medical Records	.57
Quality	1.50
Community Case Management	.50
IVCH Physical, Speech, & Occupational Therapy	10.64
Skilled Nursing Facility	4.31
Home Health	2.03
Oncology Program	4.40

Children's Center	1.69
Multi-Specialty Clinics and MSC Administrative Support	35.96
Retail Pharmacy	1.20
Physical, Speech, & Occupational Therapy – OP	31.44
Wellness Neighborhood	.64
Construction Labor	2.24
Total Additional FTE's	146.03
<i>FTE Decreases to Core Staffing Levels:</i>	
ICU	-1.20
Labor and Deliver	-3.96
Surgery	-2.67
PAAS	-1.45
Sterile Processing	-.77
Ultrasound	-.96
Pharmacy Overhead	-1.16
Housekeeping	-.52
Engineering	-.90
Nursing Administration	-.75
Emergency Preparedness	-10.83
IVCH Laboratory	-1.57
IVCH Diagnostic Imaging	-1.62
IVCH Cat Scan	-.46
IVCH Administration	-.40
Hospice	-1.57
Total FTE Decrease	-30.79
Total	115.24

It is important to note that the increase in our FTEs over the last several years has been due to careful and deliberate developments and additions to programs and services provided at Tahoe Forest Hospital District in order to meet and exceed our community's health needs as well as staying abreast of increasing regulatory requirements.

As with each year, Management intends to use its discretion to appropriately balance the FTE requirements for FY 2023 with the financial welfare of the District.

In addition to the District's Employee Resource Allocation/FTEs we have included a separate summary of Physician FTEs. Budgeted Physician FTEs for FY 2023 total 64.14 compared to FY 2022 projected FTEs of 45.95 and FY 2022 budgeted FTEs of 54.12. The FY 2023 budget consists of 47.84 Physician FTEs related to clinic operations and 16.30 Physician FTEs in other health system departments, covering the Emergency Department, Hospitalist program, Radiology and Anesthesia groups, Medical Directorships, and Medical Staff chairs.

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2023

Dept #	Dept Name	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
16010	ICU	15.51	14.66	13.45	16.12	16.44	14.02	16.52	15.32	-1.20	1.30
16170	Med-Surg	27.83	27.81	25.91	27.55	28.42	25.00	29.53	30.18	0.65	5.18
17010	Emergency Room	24.13	23.70	20.20	26.57	27.21	22.25	27.90	27.70	-0.20	5.45
17180	Ski Aid - Sugar Bowl	0.39	0.48	0.51	0.40	0.26	0.40	0.24	0.40	0.16	0.00
17181	Ski Aid - Boreal	0.35	0.46	0.45	0.19	0.22	0.40	0.27	0.40	0.13	0.00
17182	Ski Aid -Alpine	0.35	0.46	0.49	0.34	0.56	0.40	0.47	0.40	-0.07	0.00
17400	Labor and Delivery	20.42	21.31	16.41	18.93	18.66	16.05	19.62	15.66	-3.96	-0.39
17403	Perinatal	0.87	0.39	0.72	0.70	0.65	0.60	0.69	0.60	-0.09	0.00
17420	Surgery	24.94	24.26	20.43	22.98	21.07	19.89	20.82	18.15	-2.67	-1.74
17427	PAAS	13.84	12.95	10.56	14.18	15.96	12.00	16.98	15.53	-1.45	3.53
17428	Pain Clinic	0.53	0.39	0.87	0.64	0.54	0.65	0.20	0.00	-0.20	-0.65
17429	Sterile Processing	7.09	6.92	7.80	8.23	9.78	9.00	9.47	8.70	-0.77	-0.30
17450	Anesthesia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17500	Laboratory	23.78	23.29	22.20	23.91	23.60	25.80	25.00	27.10	2.10	1.30
17515	Tahoe City Lab Draw	0.94	0.88	0.79	0.83	1.06	1.25	1.24	1.54	0.30	0.29
17593	Cardiac Rehab	0.66	0.77	0.92	1.03	1.46	1.80	1.79	1.89	0.10	0.09
17630	Diagnostic Imaging	14.47	12.97	12.90	15.98	17.45	15.92	18.13	17.95	-0.18	2.03
17632	Womens Imaging Center	3.39	3.38	3.26	3.65	4.61	5.00	5.06	4.92	-0.14	-0.08
17633	MOB Diagnostic Imaging	0.99	1.08	1.13	1.10	1.04	1.10	0.01	0.00	-0.01	-1.10
17650	Nuclear Medicine	1.06	1.32	1.40	1.39	1.38	1.35	1.50	1.50	0.00	0.15
17660	MRI	2.46	2.35	2.20	2.24	2.55	2.12	2.83	2.49	-0.34	0.37
17670	Ultrasound	4.91	5.60	3.65	6.39	6.53	3.92	6.78	5.82	-0.96	1.90
17672	Briner Imaging	1.27	1.06	1.17	1.15	1.23	1.29	1.12	1.27	0.15	-0.02
17680	Cat Scan	2.69	2.74	2.37	2.53	2.92	4.60	3.29	3.33	0.04	-1.27
17685	PET CT	0.40	0.42	0.37	0.37	0.49	0.52	0.49	0.55	0.06	0.03
17720	Respiratory Therapy	6.92	6.69	7.19	7.48	7.64	6.20	7.36	8.16	0.80	1.96
17760	Gastro-Intestinal Services	3.38	3.24	5.16	5.72	6.11	6.10	6.51	6.46	-0.05	0.36
17770	Physical Therapy - Inpatient	0.38	0.16	0.00	0.00	0.00	0.00	0.00	4.77	4.77	4.77
17773	Physical Therapy - Tahoe City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.40	8.40	8.40
17780	Speech Therapy - Inpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.10
17790	Occupational Therapy - Inpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.24	2.24	2.24
17791	Occupational Therapy - Tahoe City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.85	0.85	0.85
18210	Education	1.80	1.81	2.31	2.76	2.61	2.75	2.72	2.59	-0.13	-0.16
18340	Dietary	28.27	26.34	27.10	32.36	30.23	31.15	29.42	30.97	1.55	-0.18
18390	Pharmacy Overhead	9.77	12.48	10.17	12.71	12.19	10.69	12.93	11.77	-1.16	1.08
18400	Materials Management	8.85	9.93	9.83	10.47	11.00	11.00	11.20	11.93	0.73	0.93
18440	Housekeeping	25.81	28.16	29.02	32.04	31.15	30.70	32.59	32.07	-0.52	1.37

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2023

Dept #	Dept Name	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
18460	Engineering	15.21	16.26	13.65	16.80	17.26	17.60	18.61	17.71	-0.90	0.11
18470	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18480	Information Technology	25.13	27.06	26.48	27.05	25.42	27.60	26.56	26.46	-0.10	-1.14
18493	Project Management Office	0.00	0.00	0.00	3.50	4.00	4.00	4.00	3.98	-0.02	-0.02
18510	Accounting	6.76	6.06	8.71	8.42	7.61	9.00	7.37	8.95	1.58	-0.05
18530	Patient Financial Services	27.85	20.28	12.71	14.66	13.70	18.00	12.79	17.41	4.62	-0.59
18560	Patient Registration & Communications	28.60	28.32	32.35	33.26	31.17	35.20	32.36	39.93	7.57	4.73
18570	Access Center/Centralized Scheduling	0.00	11.34	41.47	46.66	49.68	63.50	54.66	66.49	11.83	2.99
18590	Financial Administration	1.04	1.04	1.00	1.00	1.02	1.00	1.19	0.99	-0.20	-0.01
18591	Revenue Cycle	2.09	2.91	2.13	3.60	3.92	5.00	4.03	4.98	0.95	-0.02
18593	Managed Care	0.00	0.71	0.32	0.40	0.60	0.75	0.19	0.99	0.80	0.24
18610	Administration	3.95	5.82	5.98	6.04	6.30	6.33	7.13	6.96	-0.17	0.63
18612	Corporate Compliance	0.70	0.68	0.67	0.13	0.00	0.00	0.00	0.00	0.00	0.00
18620	Board of Directors	0.07	0.08	0.07	0.06	0.08	0.10	0.08	0.10	0.02	0.00
18630	Community Relations/Marketing	2.09	1.96	1.98	2.00	2.04	3.00	2.00	1.99	-0.01	-1.01
18632	Community Development	1.13	1.00	1.00	1.00	1.00	1.00	1.00	0.99	-0.01	-0.01
18650	Human Resources	6.96	6.40	7.90	8.61	8.82	10.40	10.93	10.74	-0.19	0.34
18700	Medical Records	8.11	6.69	4.82	5.50	5.19	7.00	6.39	6.96	0.57	-0.04
18710	Medical Staff	3.08	2.85	3.02	3.03	3.00	3.00	2.66	2.98	0.32	-0.02
18720	Nursing Administration	10.46	10.22	10.58	12.46	13.30	12.60	13.73	12.98	-0.75	0.38
18740	Quality	4.03	4.72	4.39	4.50	4.04	4.60	4.47	5.97	1.50	1.37
18750	Nursing Case Management	4.25	6.31	6.78	6.55	6.55	5.85	6.17	5.98	-0.19	0.13
18751	Community Case Management	4.12	5.28	4.96	5.75	6.59	7.65	6.01	6.51	0.50	-1.14
18752	Quality Assurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18753	Infection Control/Employee Health	0.86	1.17	0.99	0.83	0.57	1.00	1.02	0.99	-0.03	-0.01
18770	Population (Community) Health	0.54	1.29	2.15	1.60	1.72	2.10	1.82	1.92	0.10	-0.18
18777	Emergency Preparedness/COVID-19	0.11	0.07	0.02	19.30	24.03	7.70	15.01	4.18	-10.83	-3.52
TOTAL TFH		435.59	446.98	455.07	533.65	542.63	537.90	552.86	578.85	25.99	40.95

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2023

Dept #	Dept Name	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
26170	Med-Surg	5.18	5.22	4.91	5.00	4.95	4.90	5.06	4.77	-0.29	-0.13
27010	Emergency Room	6.51	7.49	6.42	7.87	7.25	6.40	7.38	7.41	0.03	1.01
27189	Ski Aid-Diamond Peak	0.20	0.20	0.18	0.17	0.20	0.20	0.19	0.20	0.01	0.00
27420	Surgery	0.65	0.56	0.53	0.44	0.33	0.80	0.31	0.45	0.14	-0.35
27429	Sterile Processing	0.10	0.04	0.02	0.01	0.07	0.20	0.05	0.10	0.05	-0.10
27430	PAAS	0.00	0.00	0.00	0.00	0.09	0.60	0.14	0.15	0.01	-0.45
27500	Laboratory	6.28	6.05	4.18	5.47	5.50	3.60	5.55	3.98	-1.57	0.38
27630	Diagnostic Imaging	4.01	3.84	2.00	3.70	3.51	2.20	3.21	1.59	-1.62	-0.61
27670	Ultrasound	0.00	0.00	0.00	0.00	0.03	0.60	0.79	0.80	0.01	0.20
27680	Cat Scan	1.22	1.17	1.35	1.76	1.29	1.00	1.55	1.09	-0.46	0.09
27770	Physical Therapy	0.04	0.01	0.00	0.01	0.00	0.00	0.00	9.74	9.74	9.74
27780	Speech Therapy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.30
27790	Occupational Therapy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.60	0.60
28340	Dietary	1.45	1.32	0.99	1.09	1.24	1.15	1.51	1.45	-0.06	0.30
28390	Pharmacy Overhead	0.00	0.00	0.00	0.21	0.21	0.21	0.18	0.20	0.02	-0.01
28440	Housekeeping	2.93	2.07	2.16	2.06	2.10	2.00	2.04	1.99	-0.05	-0.01
28460	Engineering	0.00	0.00	0.03	0.09	0.30	0.60	0.24	0.40	0.16	-0.20
28560	Admitting	5.89	5.66	5.98	6.53	6.88	6.56	7.14	7.46	0.32	0.90
28570	Central Scheduling	0.00	0.00	0.00	0.89	0.99	1.35	1.00	1.24	0.24	-0.11
28610	Administration	1.04	1.01	1.00	0.93	1.16	1.25	1.15	0.75	-0.40	-0.50
28700	Medical Records	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28720	Nursing Administration	1.05	1.01	1.16	1.01	0.84	0.90	1.04	1.04	0.00	0.14
28777	Emergency Preparedness	0.00	0.00	0.00	0.78	0.36	0.20	0.64	0.25	-0.39	0.05
TOTAL IVCH		36.74	35.65	30.91	38.02	37.30	34.72	39.17	45.96	6.79	11.24
TOTAL SKILLED NURSING FACILITY		27.29	30.66	30.80	31.06	29.26	34.30	26.32	30.63	4.31	-3.67
TOTAL HOME HEALTH		8.01	8.57	6.88	5.80	4.64	4.24	5.97	8.00	2.03	3.76
17310	Hospice	3.25	4.69	3.36	6.53	5.80	5.14	4.71	3.14	-1.57	-2.00
19555	Thrift Store Truckee	5.53	5.61	6.43	6.26	6.17	8.00	6.17	6.58	0.41	-1.42
19560	Thrift Store Incline (Formerly Kings Beach)	1.30	1.55	0.68	0.60	1.41	1.70	1.09	1.07	-0.02	-0.63
TOTAL HOSPICE AND THRIFT		10.08	11.85	10.47	13.39	13.38	14.84	11.97	10.79	-1.18	-4.05

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2023

Dept #	Dept Name	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
17510	Oncology Lab	1.20	1.14	1.10	1.12	1.13	1.12	1.12	1.14	0.02	0.02
17641	Medical Oncology (Infusion Center)	22.17	22.51	22.19	24.20	25.13	25.90	26.50	29.84	3.34	3.94
17642	Radiation Oncology	2.92	2.77	2.02	1.69	2.27	4.65	3.78	4.82	1.04	0.17
TOTAL ONCOLOGY PROGRAM		26.29	26.42	25.31	27.01	28.53	31.67	31.40	35.80	4.40	4.13
TOTAL CHILDCARE CENTER		15.37	15.22	16.07	15.90	15.41	18.50	16.91	18.60	1.69	0.10
17073	Otolaryngology (ENT) Clinic	4.03	3.60	3.62	4.75	4.83	6.00	4.46	4.97	0.51	-1.03
17074	Primary Care	0.00	0.00	0.00	0.37	0.07	0.00	0.00	0.00	0.00	0.00
17075	2nd Floor Cancer Center Clinics	0.00	5.00	7.50	7.31	24.97	31.80	27.94	34.71	6.77	2.91
17077	Pediatrics Clinic	11.17	11.60	11.67	12.38	13.02	14.88	13.23	13.94	0.71	-0.94
17078	General Surgery Clinic	2.33	2.88	2.90	2.52	0.11	0.00	0.00	0.00	0.00	0.00
17079	Cardiology/Family Practice Clinic	15.13	17.41	18.43	18.39	16.61	24.60	20.10	25.86	5.76	1.26
17082	Urology Clinic	2.07	1.72	4.37	5.51	0.34	0.00	0.01	0.00	-0.01	0.00
17085	TFH Health Clinic	3.80	2.86	2.87	3.19	0.38	0.00	0.00	0.00	0.00	0.00
17086	Sports Medicine Clinic	1.57	1.42	1.32	1.29	1.29	4.40	5.37	6.56	1.19	2.16
17087	Orthopedics Clinic	0.00	6.47	15.12	17.58	21.94	26.70	27.43	31.38	3.95	4.68
17089	Neurology Clinic	0.00	0.00	0.00	0.68	0.04	0.00	0.00	0.00	0.00	0.00
17090	Internal Medicine/Pulmonology Clinic	5.71	7.30	6.06	5.28	8.53	9.60	8.26	8.60	0.34	-1.00
17092	Primary Care/Urgent Care-Truckee	0.00	0.00	0.00	6.20	16.34	17.67	16.65	27.89	11.24	10.22
17093	Primary Care/Urgent Care-Tahoe City	0.00	0.00	0.00	3.45	6.99	9.37	7.26	9.14	1.88	-0.23
17094	Primary Care/Urgent Care-Squaw Valley	0.00	0.00	0.00	1.26	2.54	2.00	3.14	3.38	0.24	1.38
17096	Gastroenterology Clinic	3.29	3.03	2.85	3.62	0.19	0.00	0.08	0.00	-0.08	0.00
17097	Endocrinology Clinic	0.00	0.00	0.09	0.85	0.16	0.00	0.00	0.00	0.00	0.00
17186	Community Vaccine Clinic	0.00	0.00	0.00	0.00	1.38	3.60	2.35	0.50	-1.85	-3.10
17315	Palliative Care	0.00	0.00	0.10	2.56	2.08	2.52	2.11	2.44	0.33	-0.08
17517	2nd Floor Cancer Center Clinics Lab Draw	0.00	0.00	0.00	0.00	1.51	0.00	1.90	1.55	-0.35	1.55
17830	Behavioral Health	0.00	0.00	1.19	3.36	5.10	4.30	6.34	8.41	2.07	4.11
18532	Clinics Business Office	0.00	0.00	2.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18660	Occupational Health	6.41	7.51	7.64	7.66	9.61	12.07	11.91	11.24	-0.67	-0.83
18715	Clinics Administration	5.99	7.56	9.98	10.98	11.76	14.00	14.05	17.90	3.85	3.90
27074	Ophthalmology Clinic	0.00	0.00	0.00	0.00	0.13	2.00	3.43	3.98	0.55	1.98
27084	IVCH Primary Care Clinic	0.00	0.60	4.10	3.76	2.74	1.70	0.00	0.00	0.00	-1.70
27085	IVCH Health Clinic	4.76	6.23	7.09	8.07	8.38	8.60	11.53	11.09	-0.44	2.49
27186	Community Vaccine Clinic	0.00	0.00	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.00
27830	Behavioral Health	0.00	0.00	0.00	0.00	1.15	0.60	1.47	1.44	-0.03	0.84
TOTAL MULTI-SPECIALTY CLINIC SERVICES		66.26	85.19	109.52	131.02	162.64	196.41	189.02	224.98	35.96	28.57

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2023

Dept #	Dept Name	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
TOTAL RETAIL PHARMACY		5.41	4.82	5.75	6.06	6.24	6.89	7.90	9.10	1.20	2.21
18615	TFH Foundation	2.89	2.97	2.52	3.20	2.67	3.00	2.20	1.99	-0.21	-1.01
19553	The Gift Tree	0.09	0.59	0.90	0.83	0.60	0.70	0.00	0.00	0.00	-0.70
28615	IVCH Foundation	1.42	1.60	1.65	1.19	0.83	1.00	1.02	0.99	-0.03	-0.01
TOTAL FOUNDATIONS		4.40	5.16	5.07	5.22	4.10	4.70	3.22	2.98	-0.24	-1.72
TOTAL VOLUNTEERS		0.10	0.45	0.12	1.00	0.43	0.80	0.80	0.80	0.00	0.00
57770	Physical Therapy - Outpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.03	25.03	25.03
57771	Physical Therapy Aquatic - Outpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	0.99	0.99
57780	Speech Therapy - Outpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.49	1.49	1.49
57790	Occupational Therapy - Outpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.93	3.93	3.93
58660/58771	Center Operations - Retail	3.88	4.30	4.67	4.12	3.58	3.19	3.03	3.04	0.01	-0.15
TOTAL CENTER OPERATIONS		3.88	4.30	4.67	4.12	3.58	3.19	3.03	34.48	31.45	31.29
18633	Wellness Neighborhood	3.67	2.99	4.53	4.99	4.89	5.40	5.11	5.75	0.64	0.35
18634	Medi-Cal PRIME Project	0.98	2.77	3.26	3.57	3.52	4.82	3.83	3.55	-0.28	-1.27
18792	JPA Housing Project	0.00	0.00	0.00	0.11	0.50	0.50	0.99	1.39	0.40	0.89
TOTAL INITIATIVE PROGRAMS		4.65	5.76	7.79	8.67	8.91	10.72	9.93	10.69	0.76	-0.03
18492	CPSI Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18493	SOFT Upgrade - In FY2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18495	Systems Upgrade (EPIC & Premier FY18)	0.00	1.87	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00
18465	Construction Labor	0.00	0.00	0.82	3.51	3.36	4.80	3.53	5.77	2.24	0.97
TOTAL CAPITALIZED LABOR		0.00	1.87	0.84	3.53	3.36	4.80	3.53	5.77	2.24	0.97
GRAND TOTAL TFHD		644.07	682.90	709.27	824.45	860.41	903.68	902.03	1017.43	115.40	113.75

TAHOE FOREST HOSPITAL DISTRICT
TOTAL PHYSICIAN FTE SUMMARY
BUDGET FY 2023

Dept #	Dept Name	FYE 2020	FYE 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
17073	Otolaryngology (ENT) Clinic	1.04	1.01	1.05	0.98	0.99	0.01	-0.06
17075	2nd Floor Cancer Center Clinics	3.50	4.60	12.99	5.36	11.70	6.34	-1.29
17077	Pediatrics Clinic	3.46	3.94	4.13	4.48	5.12	0.64	0.99
17078	General Surgery Clinic	1.47	1.90	0.00	1.80	0.00	-1.80	0.00
17079	Cardiology/Family Practice Clinic	0.45	1.75	3.53	1.56	3.48	1.92	-0.05
17080	Hematology/Oncology Clinic	0.00	0.00	0.00	1.40	3.33	1.93	3.33
17082	Urology Clinic	0.50	1.08	0.00	1.00	0.00	-1.00	0.00
17085	TFH Health Clinic	0.33	0.06	0.00	0.00	0.00	0.00	0.00
17086	Sports Medicine Clinic	0.90	0.92	0.92	1.09	1.95	0.86	1.03
17087	Orthopedics Clinic	2.34	3.24	3.78	3.71	4.00	0.29	0.22
17088	Internal Medicine	3.09	1.83	0.00	1.97	0.00	-1.97	0.00
17089	Neurology Clinic	0.24	0.97	0.00	1.37	0.00	-1.37	0.00
17090	Internal Medicine/Pulmonology Clinic	0.85	0.76	1.60	0.76	1.57	0.81	-0.03
17092	Primary Care/Urgent Care-Truckee	1.17	2.43	2.97	2.11	6.31	4.20	3.34
17093	Primary Care/Urgent Care-Tahoe City	1.20	2.77	3.77	2.66	2.79	0.13	-0.98
17094	Primary Care/Urgent Care-Squaw Valley	0.37	0.91	0.50	1.01	1.39	0.38	0.89
17096	Gastroenterology Clinic	1.09	1.89	0.00	1.76	0.00	-1.76	0.00
17097	Endocrinology Clinic	0.62	0.83	0.00	0.79	0.00	-0.79	0.00
17801	Audiology Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18777	Respiratory Illness Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18660	Occupational Health	0.00	0.14	0.00	0.22	0.32	0.10	0.32
27074	Ophthalmology Clinic	0.00	0.10	0.50	0.91	0.85	-0.06	0.35
27084	IVCH Primary Care Clinic	0.27	0.43	0.56	0.00	0.00	0.00	-0.56
27085	IVCH Health Clinic	1.14	2.11	3.78	3.18	4.04	0.86	0.26
27086	IVCH Internal Medicine/Pediatrics Clinic	0.20	0.45	0.00	0.43	0.00	-0.43	0.00
27100	IVCH Orthopedic Surgery	0.06	0.14	0.00	0.11	0.00	-0.11	0.00
TOTAL MULTI-SPECIALTY CLINIC SERVICES		24.29	34.26	40.08	38.66	47.84	9.18	7.76

TAHOE FOREST HOSPITAL DISTRICT
TOTAL PHYSICIAN FTE SUMMARY
BUDGET FY 2023

Dept #	Dept Name	FYE 2020	FYE 2021	BUDGET FY 2022	PROJECTED FY 2022	BUDGET FY 2023	BUDGET FY 2023 vs PROJECTED FY 2022	BUDGET FY 2023 vs BUDGET FY 2022
16010	ICU	0.00	0.00	0.73	0.05	0.01	-0.04	-0.72
16580	Skilled Nursing Facility	0.00	0.14	0.10	0.11	0.13	0.02	0.03
17010	Emergency Department	0.00	0.60	0.76	0.65	0.73	0.08	-0.03
17076	Hospitalist	2.02	3.57	4.23	3.74	3.97	0.23	-0.26
17290	Home Health	0.00	0.00	0.01	0.00	0.00	0.00	-0.01
17310	Hospice	0.00	0.19	0.18	0.22	0.13	-0.09	-0.05
17315	Palliative Care	0.00	0.01	0.01	0.01	0.03	0.02	0.02
17450	Anesthesiology	0.00	0.00	3.48	0.00	6.22	6.22	2.74
17593	Cardiac Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17630	Diagnostic Imaging	0.00	0.00	2.02	2.01	2.29	0.28	0.27
17632	Mammography	0.00	0.00	0.47	0.00	0.49	0.49	0.02
17650	Nuclear Medicine	0.00	0.00	0.05	0.00	0.04	0.04	-0.01
17660	MRI	0.00	0.00	0.31	0.00	0.28	0.28	-0.03
17670	Ultrasound	0.00	0.00	0.52	0.00	0.47	0.47	-0.05
17672	Briner Ultrasound	0.00	0.00	0.19	0.00	0.29	0.29	0.10
17680	Cat Scan	0.00	0.00	0.54	0.00	0.60	0.60	0.06
17685	PET CT	0.00	0.00	0.04	0.00	0.04	0.04	0.00
18240	Medical Postgraduate Education	0.00	0.00	0.08	0.00	0.08	0.08	0.00
18610	Administration	0.00	0.00	0.00	0.01	0.00	-0.01	0.00
18633	Wellness Neighborhood	0.00	0.05	0.03	0.04	0.02	-0.02	-0.01
18710	Medical Staff	0.00	0.03	0.06	0.23	0.06	-0.17	0.00
18715	Physician Services	0.00	0.14	0.09	0.12	0.12	0.00	0.03
18740	Quality Management	0.00	0.04	0.03	0.04	0.05	0.01	0.02
18753	Infection Control	0.00	0.02	0.03	0.00	0.00	0.00	-0.03
18777	Respiratory Illness Clinic	0.00	0.41	0.00	0.06	0.00	-0.06	0.00
27010	IVCH Emergency Department	0.00	0.06	0.08	0.00	0.00	0.00	-0.08
27630	IVCH Diagnostic Imaging	0.00	0.00	0.00	0.00	0.06	0.06	0.06
27670	IVCH Ultrasound	0.00	0.00	0.00	0.00	0.06	0.06	0.06
27680	IVCH Cat Scan	0.00	0.00	0.00	0.00	0.13	0.13	0.13
27874	IVCH Sleep Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57770	Physical Therapy - Outpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58450	Center Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER HEALTH SYSTEM DEPARTMENTS		2.02	5.26	14.04	7.29	16.30	9.01	2.26
GRAND TOTAL TFHD		26.31	39.52	54.12	45.95	64.14	18.19	10.02

Tahoe Forest Hospital District Statement of Cash Flows

The District is projecting that as of June 30, 2023 we will have approximately \$124.7 million in unrestricted cash available for the Days Cash on Hand calculation, which represents 170 days.

According to rating information provided by S&P called “U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2020 vs. 2019”, dated August 30, 2021, the following represent median ratios for Days Cash on Hand (DCOH) by rating:

AA+	452 DCOH
AA-	347 DCOH
A+	337 DCOH
A	272 DCOH
A-	267 DCOH
BBB+	194 DCOH
BBB	201 DCOH
BBB-	158 DCOH

The Board Fiscal Policy states that “the District shall put forth a strong effort in every fiscal year on achieving, at a minimum, the Standard and Poor’s (S&P) A- rating, targeting the median ratios of the A- rating or better”. It also states, “There shall be a strong effort to maintain this minimum Days’ Cash on Hand ratio to ensure appropriate cash reserves and to sustain sufficient funding for capital needs.” FY 2023 DCOH falls below the A- ratio, but not below the BBB- ratio (the lowest level allowed per the Fiscal Policy).

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS

	PROJECTED FYE 2022		BUDGET FYE 2023	BUDGET 1ST QTR	BUDGET 2ND QTR	BUDGET 3RD QTR	BUDGET 4TH QTR
Net Operating Rev/(Exp) - EBIDA	36,247,149		25,383,789	8,110,612	6,265,032	6,728,165	4,279,979
Interest Income	339,790		690,032	140,000	183,654	183,697	182,681
Property Tax Revenue	8,555,036		9,747,000	568,000	-	5,039,000	4,140,000
Donations	1,858,739		1,305,071	326,268	326,268	326,268	326,268
Emergency Funds	(1,092,739)		-	-	-	-	-
Debt Service Payments	(4,959,035)		(5,007,753)	(1,721,406)	(1,059,565)	(1,167,215)	(1,059,565)
Property Purchase Agreement	(812,500)		(811,927)	(202,982)	(202,982)	(202,982)	(202,982)
2018 Municipal Lease	(1,714,321)		(1,717,326)	(429,332)	(429,332)	(429,332)	(429,332)
Copier	(59,718)		(63,840)	(15,960)	(15,960)	(15,960)	(15,960)
2017 VR Demand Bond	(727,326)		(769,491)	(661,841)	-	(107,650)	-
2015 Revenue Bond	(1,645,170)		(1,645,169)	(411,292)	(411,292)	(411,292)	(411,292)
Physician Recruitment	(290,668)		(1,126,666)	(250,000)	(346,666)	(280,000)	(250,000)
Investment in Capital							
Equipment	(4,556,429)		(3,400,652)	(1,521,252)	(803,325)	(559,575)	(516,500)
IT/EMR/Business Systems	(316,287)		(1,833,753)	(397,470)	(366,400)	(423,513)	(646,370)
Building Projects/Properties	(19,975,286)		(41,773,780)	(9,783,500)	(11,062,000)	(11,217,200)	(9,711,080)
Change in Accounts Receivable	(9,521,713)	N1	(2,928,806)	(2,856,185)	653,587	(1,663,774)	937,566
Change in Settlement Accounts	(23,966,946)	N2	398,920	(2,137,270)	(4,925,270)	6,658,730	802,730
Change in Other Assets	(1,736,432)	N3	(1,850,000)	(1,250,000)	(400,000)	50,000	(250,000)
Change in Other Liabilities	6,551,284	N4	(3,700,000)	2,000,000	(7,550,000)	3,050,000	(1,200,000)
Change in Cash Balance	(12,863,537)		(24,096,598)	(8,772,204)	(19,084,685)	6,724,582	(2,964,292)
Beginning Unrestricted Cash	161,643,342		148,779,805	148,779,805	140,007,601	120,922,916	127,647,499
Ending Unrestricted Cash	148,779,805		124,683,207	140,007,601	120,922,916	127,647,499	124,683,207
Operating Cash	148,779,805		124,683,207	140,007,601	120,922,916	127,647,499	124,683,207
Expense Per Day	622,606		732,143	721,987	724,330	730,875	732,143
Days Cash On Hand	239		170	194	167	175	170

Footnotes:

N1 - Change in Accounts Receivable reflects the 30 day delay in collections.

N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.

N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.

N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

Tahoe Forest Hospital District Capital Expenditures

The District has capital expenditure requests for FY 2023 totaling \$47.0 million. We recommend approval for \$47.0 million, with the caveat that we will prioritize expenditures based on the financial status of the District including cash position, as well as priority ranking. Items listed as “Mission Critical” will receive first priority, items listed as “High” will receive second priority, items listed as “Medium” and “Low will receive the lowest priority.

The \$47.0 million will be funded through operations and cash reserves, with some possible long-term debt funding in FY 2024 and FY 2026. A summary is provided below:

1. Equipment - \$3,400,652
2. IT/EMR/Business Systems - \$1,833,753
3. Building Projects/Properties - \$41,773,780

It is recommended that District management be provided the discretion to prioritize and approve any capital item request, provided the cash position of the District reflects the ability to do so and as long as it's within the scope described above.

In addition, we have included the District's multi-year capital plan through FY 2026.

Tahoe Forest Hospital District
 Capital Budget
 FY 2023

	Recommended Approved Capital Budget
Total Capital Requests:	
TFH Equipment	\$ 3,028,652
IVCH Equipment	335,450
TCFH Equipment	36,550
Total Equipment	<u>\$ 3,400,652</u>
TFH IT/EMR/Business Systems	\$ 1,827,753
IVCH IT/EMR/Business Systems	-
TCFH IT/EMR/Business Systems	6,000
Total IT/EMR/Business Systems	<u>\$ 1,833,753</u>
TFH Building Projects/Properties	\$ 38,546,780
IVCH Building Projects/Properties	3,227,000
TCFH Building Projects/Properties	-
Total Building Projects/Properties	<u>\$ 41,773,780</u>
Total	<u><u>\$ 47,008,185</u></u>

Tahoe Forest Hospital District
Cash Flow Schedule of FY 2023 Capital Budget

	FY 2023	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Recommended Approved FY 2023 Capital Budget:					
TFH Equipment	\$ 3,028,652	\$ 1,392,902	\$ 592,675	\$ 529,575	\$ 513,500
IVCH Equipment	335,450	128,350	177,100	30,000	-
TCFH Equipment	36,550	-	33,550	-	3,000
Total Equipment	<u>\$ 3,400,652</u>	<u>\$ 1,521,252</u>	<u>\$ 803,325</u>	<u>\$ 559,575</u>	<u>\$ 516,500</u>
TFH IT/EMR/Business Systems	\$ 1,827,753	\$ 395,970	\$ 364,900	\$ 422,013	\$ 644,870
IVCH IT/EMR/Business Systems	-	-	-	-	-
TCFH IT/EMR/Business Systems	6,000	1,500	1,500	1,500	1,500
Total IT/EMR/Business Systems	<u>\$ 1,833,753</u>	<u>\$ 397,470</u>	<u>\$ 366,400</u>	<u>\$ 423,513</u>	<u>\$ 646,370</u>
TFH Building Projects/Properties	\$ 38,546,780	\$ 8,778,500	\$ 10,275,000	\$ 10,532,200	\$ 8,961,080
IVCH Building Projects/Properties	3,227,000	1,005,000	787,000	685,000	750,000
TCFH Building Projects/Properties	-	-	-	-	-
Total Building Projects/Properties	<u>\$ 41,773,780</u>	<u>\$ 9,783,500</u>	<u>\$ 11,062,000</u>	<u>\$ 11,217,200</u>	<u>\$ 9,711,080</u>
Total	<u>\$ 47,008,185</u>	<u>\$ 11,702,222</u>	<u>\$ 12,231,725</u>	<u>\$ 12,200,288</u>	<u>\$ 10,873,950</u>

Tahoe Forest Hospital District
Multi-year Capital Plan

	BUDGET FY 2023	FY 2024	FY 2025	FY 2026
<u>INVESTMENT IN CAPITAL</u>				
Capital Equipment	3,400,652	3,532,000	4,020,000	1,933,500
IT/EMR/Business Systems	1,833,753	391,100	519,100	361,000
Building Projects/Properties	41,773,780	73,753,925	69,481,620	54,626,500
Total	<u>\$ 47,008,185</u>	<u>\$ 77,677,025</u>	<u>\$ 74,020,720</u>	<u>\$ 56,921,000</u>

Tahoe Forest Hospital District
 Extended Capital Plan

	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>
<u>INVESTMENT IN CAPITAL</u>						
Capital Equipment	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
IT/EMR/Business Systems	775,000	775,000	775,000	775,000	775,000	775,000
Building Projects/Properties	22,709,600	12,500,000	23,316,000	26,815,600	26,520,000	17,460,000
Total	<u>\$ 26,684,600</u>	<u>\$ 16,475,000</u>	<u>\$ 27,291,000</u>	<u>\$ 30,790,600</u>	<u>\$ 30,495,000</u>	<u>\$ 21,435,000</u>

Tahoe Forest Hospital District Ratio Analysis and Financial Forecasts

Within this section you will find the District Standard and Poor's ratio calculations for FY 2016 – Projected 2022, Budget 2023, plus an additional 9 year projection through 2032, the Median Ratios for the U.S. Not-For Profit Health Care Stand-Alone Hospital Median Financial Ratios ranging from BBB- to AA+, and the definitions of each ratio (how it's calculated, what it means and if the trend should be up or down).

Also in this section you will find two sets of 10 year forecasts for Tahoe Forest Hospital District's Balance Sheet, Income Statement, Statement of Cash Flows, and Ratio's. The first set reflects no additional future debt, and the second reflects new debt totaling \$130 million. The forecasts demonstrate what the District's cash position would look like based upon EBIDA amounts, pressure from future capital investment requirements, and the impact of future additional debt for the facility master plan and construction projects.

The forecasts reflecting no additional future debt, and execution of the large projects in the master plan, demonstrates a potential and probable rapid depletion of the District's cash position. It should be noted that additional future debt will be required in order to execute the projects within the master plan.

TAHOE FOREST HOSPITAL DISTRICT
SUMMARY OF FINANCIAL STATEMENTS AND RATIO ANALYSIS (000's OMITTED) - NO NEW DEBT

	Audited 2016	Audited 2017	Audited 2018	Audited 2019	Audited 2020	Audited 2021	Projected 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Net Patient Revenue	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$237,686	\$258,923	\$276,134	\$285,688	\$292,450	\$299,228	\$306,007	\$312,772	\$319,505	\$326,185	\$332,793	\$339,303
Tax Revenue	10,177	12,877	10,906	12,769	13,205	13,333	14,496	14,713	15,455	15,972	16,494	17,039	17,611	18,220	18,842	19,489	20,147
Other Operating Revenue	8,025	8,965	9,962	11,106	12,448	11,752	13,273	14,005	14,145	14,286	14,429	14,573	14,719	14,866	15,015	15,165	15,317
Total Operating Revenues	148,597	170,138	169,605	212,755	231,632	262,771	286,691	304,852	315,288	322,708	330,151	337,619	345,103	352,591	360,042	367,447	374,766
Total Operating Expenses	139,365	153,987	167,577	196,639	216,177	234,821	255,467	284,879	297,141	305,927	314,477	322,407	330,766	339,510	348,494	357,661	366,901
Income from Operations	9,232	16,151	2,028	16,115	15,454	27,950	31,224	19,972	18,148	16,780	15,674	15,213	14,336	13,081	11,548	9,786	7,865
Net Nonoperating Income	2,481	2,313	3,402	4,207	17,623	(408)	795	2,398	3,997	3,627	2,886	2,390	2,642	3,311	3,443	3,404	3,325
Excess of Revenue Over Expenses	11,713	18,464	5,430	20,323	33,078	27,542	32,019	22,371	22,145	20,407	18,560	17,603	16,978	16,392	14,991	13,190	11,191
Add Depreciation & Amortization Expense	10,280	10,747	11,296	13,534	13,166	13,631	13,795	14,414	15,935	17,432	18,517	19,202	19,717	20,411	21,164	21,912	22,509
Add Interest Expense on Revenue Debt	1,408	1,260	1,170	1,317	1,436	1,308	1,223	1,092	725	624	526	448	376	301	224	144	61
Add Interest Expense on GO Debt	2,653	2,720	3,850	3,814	3,621	3,484	3,417	3,233	3,147	3,028	2,892	2,742	2,581	2,429	2,261	2,078	1,916
Less GO Bond Ad Valorem Taxes	(4,715)	(5,561)	(3,869)	(5,220)	(5,220)	(4,900)	(5,034)	(5,178)	(5,587)	(5,758)	(5,922)	(6,097)	(6,286)	(6,499)	(6,711)	(6,933)	(7,151)
Less Unrestricted Ad Valorem Taxes	(5,462)	(7,315)	(7,037)	(7,549)	(7,985)	(8,432)	(9,461)	(9,535)	(9,869)	(10,214)	(10,572)	(10,942)	(11,325)	(11,721)	(12,131)	(12,556)	(12,995)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EBIDA	\$26,054	\$33,191	\$21,746	\$38,987	\$51,300	\$45,965	\$50,455	\$41,110	\$41,952	\$41,491	\$40,495	\$39,995	\$39,652	\$39,533	\$38,640	\$37,324	\$35,678
Operating EBIDA	\$23,573	\$30,878	\$18,344	\$34,780	\$33,677	\$46,373	\$49,659	\$38,711	\$37,955	\$37,864	\$37,609	\$37,605	\$37,010	\$36,223	\$35,197	\$33,920	\$32,352
EBIDA Margin	17.5%	19.5%	12.8%	18.3%	22.1%	17.5%	17.6%	13.5%	13.3%	12.9%	12.3%	11.8%	11.5%	11.2%	10.7%	10.2%	9.5%
Operating EBIDA Margin	15.9%	18.1%	10.8%	16.3%	14.5%	17.6%	17.3%	12.7%	12.0%	11.7%	11.4%	11.1%	10.7%	10.3%	9.8%	9.2%	8.6%
Operating Margin	6.2%	9.5%	1.2%	7.6%	6.7%	10.6%	10.9%	6.6%	5.8%	5.2%	4.7%	4.5%	4.2%	3.7%	3.2%	2.7%	2.1%
Excess Margin	7.9%	10.9%	3.2%	9.6%	14.3%	10.5%	11.2%	7.3%	7.0%	6.3%	5.6%	5.2%	4.9%	4.6%	4.2%	3.6%	3.0%
MADS Coverage Ratio - No Go Bond	6.84x	9.30x	6.09x	8.16x	10.74x	9.62x	10.56x	8.60x	11.10x	13.72x	14.65x	17.32x	17.17x	17.12x	16.73x	16.16x	15.45x
MADS Coverage Ratio	2.81x	3.57x	2.34x	3.92x	5.15x	4.62x	5.07x	4.13x	4.51x	4.46x	4.35x	4.30x	4.26x	4.25x	4.16x	4.01x	3.84x
Cash and Cash Equivalents	\$14,608	\$13,056	\$18,758	\$24,370	\$61,289	\$91,298	\$14,157	\$21,964	\$22,854	\$23,463	\$9,171	\$12,027	\$24,467	\$24,860	\$20,828	\$15,647	\$17,725
Board Designated Assets	57,048	62,339	55,049	65,374	75,547	75,556	135,776	103,881	56,216	12,549	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Total Unrestricted Cash	\$71,656	\$75,395	\$73,807	\$89,744	\$136,836	\$166,854	\$149,933	\$125,846	\$79,070	\$36,012	\$10,334	\$13,190	\$25,630	\$26,022	\$21,991	\$16,809	\$18,887
Daily Cash Requirements	\$354	\$392	\$428	\$502	\$556	\$606	\$662	\$741	\$770	\$790	\$811	\$831	\$852	\$874	\$897	\$920	\$944
Days' Cash on Hand	202.6	192.1	172.4	178.9	246.0	275.3	226.4	169.8	102.6	45.6	12.7	15.9	30.1	29.8	24.5	18.3	20.0
Net Other Long-term Debt	\$29,238	\$27,930	\$26,662	\$35,101	\$28,129	\$24,006	\$23,716	\$19,691	\$16,545	\$14,024	\$11,687	\$9,825	\$7,902	\$5,916	\$3,864	\$1,745	\$0
Net GO Bond Long-term Debt	\$104,111	\$103,136	\$101,853	\$100,385	\$102,137	\$100,455	\$95,441	\$93,477	\$91,270	\$88,734	\$85,859	\$82,620	\$78,993	\$74,962	\$70,512	\$65,657	\$60,422
Unrestricted Net Assets	108,148	126,370	131,260	151,605	184,090	210,848	245,359	267,729	289,874	310,281	328,841	346,444	363,422	379,814	394,805	407,995	419,185
Total Capital	\$241,497	\$257,436	\$259,775	\$287,090	\$314,357	\$335,309	\$364,515	\$380,897	\$397,689	\$413,039	\$426,387	\$438,889	\$450,317	\$460,691	\$469,181	\$475,397	\$479,607
Unrestricted Cash to L-T Debt - No GO Bond	245.1%	269.9%	276.8%	255.7%	486.5%	695.0%	632.2%	639.1%	477.9%	256.0%	66.4%	134.2%	324.4%	439.9%	569.1%	869.1%	1000.0%
Unrestricted Cash to L-T Debt	53.7%	57.5%	57.4%	66.2%	105.0%	134.1%	125.8%	111.2%	73.3%	35.0%	10.6%	14.3%	29.5%	32.2%	29.6%	24.9%	31.3%
L-T Debt to Capitalization - No GO Bond	21.3%	18.1%	16.9%	18.8%	13.3%	10.2%	8.8%	6.9%	5.4%	4.3%	3.4%	2.8%	2.1%	1.5%	1.0%	0.4%	0.0%
L-T Debt to Capitalization	55.2%	50.9%	49.5%	47.2%	41.4%	37.1%	32.7%	29.7%	27.1%	24.9%	22.9%	21.1%	19.3%	17.6%	15.9%	14.2%	12.6%
Net Accounts Receivable	\$16,299	\$18,564	\$24,724	\$27,218	\$29,478	\$35,774	\$45,470	\$43,879	\$43,049	\$42,465	\$40,990	\$41,080	\$41,132	\$42,017	\$42,896	\$43,765	\$44,621
Net Patient Revenue	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$237,686	\$258,923	\$276,134	\$285,688	\$292,450	\$299,228	\$306,007	\$312,772	\$319,505	\$326,185	\$332,793	\$339,303
Days in Accounts Receivable	46	46	61	53	52	55	64	58	55	53	50	49	48	48	48	48	48

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032
ASSETS											
CURRENT ASSETS											
* CASH	\$ 14,157,013	\$ 21,964,288	\$ 22,854,178	\$ 23,463,109	\$ 9,171,362	\$ 12,027,435	\$ 24,467,248	\$ 24,859,935	\$ 20,828,154	\$ 15,646,934	\$ 17,724,812
PATIENT ACCOUNTS RECEIVABLE - NET	45,470,134	43,878,810	43,048,903	42,465,329	40,990,125	41,080,457	41,131,718	42,017,091	42,895,625	43,764,504	44,620,644
OTHER RECEIVABLES	9,370,964	9,558,383	9,749,550	9,944,541	10,143,432	10,346,301	10,553,227	10,764,291	10,979,577	11,199,169	11,423,152
GO BOND RECEIVABLES	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718
ASSETS LIMITED OR RESTRICTED	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626
INVENTORIES	4,650,069	5,117,875	5,294,954	5,420,277	5,545,900	5,671,553	5,796,935	5,921,716	6,045,533	6,167,989	6,288,650
PREPAID EXPENSES & DEPOSITS	2,044,636	2,306,052	2,352,173	2,399,216	2,447,200	2,496,144	2,546,067	2,596,989	2,648,928	2,701,907	2,755,945
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	13,097,177	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257
TOTAL CURRENT ASSETS	98,723,337	105,707,009	106,181,360	106,574,074	91,179,621	94,503,491	107,376,796	109,041,623	106,279,420	102,362,104	105,694,804
NON CURRENT ASSETS											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	54,505,988	22,602,114	55,053,370	11,386,386	-	-	-	-	-	-	-
* CASH INVESTMENT FUND	80,116,805	80,116,805	-	-	-	-	-	-	-	-	-
MUNICIPAL LEASE/LINE OF CREDIT	725,633	-	-	-	-	-	-	-	-	-	-
TOTAL BOND TRUSTEE 2017	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533
TOTAL BOND TRUSTEE 2015	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651
TOTAL BOND TRUSTEE GO BOND	5,764	5,764	-	-	-	-	-	-	-	-	-
GO BOND TAX REVENUE FUND	3,761,352	3,807,891	4,009,716	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359	5,886,390	6,186,566
DIAGNOSTIC IMAGING FUND	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350
DONOR RESTRICTED FUND	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077
WORKERS COMPENSATION FUND	11,174	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	141,638,327	109,064,184	61,594,696	18,156,712	7,002,076	7,251,326	7,520,601	7,809,951	8,104,970	8,418,001	8,718,177
LESS CURRENT PORTION	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	132,023,701	99,449,558	51,980,070	8,542,086	(2,612,550)	(2,363,300)	(2,094,025)	(1,804,675)	(1,509,656)	(1,196,625)	(896,449)
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(2,189,925)	(2,549,925)	(2,909,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)
PROPERTY HELD FOR FUTURE EXPANSION	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072
PROPERTY & EQUIPMENT, CIP NET	185,534,670	217,299,256	282,261,202	341,947,451	383,246,767	393,315,786	393,341,692	403,554,505	416,341,506	428,004,208	430,444,658
TOTAL ASSETS	415,785,855	421,599,969	439,206,779	455,487,757	470,237,984	483,880,124	497,048,610	509,215,600	519,535,416	527,593,833	533,667,160
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	310,309	271,521	232,732	193,944	155,155	116,367	77,578	38,790	1	-	-
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	4,845,261	4,560,801	4,276,341	3,991,881	3,707,421	3,422,961	3,138,501	2,854,041	2,569,581	2,285,121	2,000,661
GO BOND DEFERRED FINANCING COSTS	472,578	444,728	416,878	389,028	361,178	333,328	305,478	277,628	249,778	221,928	194,078
DEFERRED FINANCING COSTS	137,317	124,825	112,333	99,841	87,349	74,857	62,365	49,873	37,381	24,889	12,397
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 6,590,156	\$ 6,226,566	\$ 5,862,975	\$ 5,499,385	\$ 5,135,794	\$ 4,772,204	\$ 4,408,614	\$ 4,045,023	\$ 3,681,433	\$ 3,356,629	\$ 3,031,827
TOTAL ASSETS	\$ 422,376,011	\$ 427,826,535	\$ 445,069,754	\$ 460,987,142	\$ 475,373,778	\$ 488,652,328	\$ 501,457,222	\$ 513,260,622	\$ 523,216,847	\$ 530,950,461	\$ 536,698,987

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032
LIABILITIES											
CURRENT LIABILITIES											
ACCOUNTS PAYABLE	\$ 9,550,589	10,982,144	\$ 11,427,089	\$ 11,731,554	\$ 12,043,882	\$ 12,347,780	\$ 12,676,783	\$ 13,013,819	\$ 13,359,010	\$ 13,712,474	\$ 14,074,324
ACCRUED PAYROLL & RELATED COSTS	28,553,197	15,087,197	15,464,377	15,928,308	16,406,157	16,898,342	17,405,292	17,927,451	18,465,275	19,019,233	19,589,810
INTEREST PAYABLE	408,700	357,811	325,995	293,136	259,196	224,138	187,923	150,510	111,855	71,917	30,648
INTEREST PAYABLE GO BOND	1,395,420	1,612,891	1,569,716	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359	1,031,391	951,566
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832
HEALTH INSURANCE PLAN	2,403,683	2,403,669	2,522,591	2,598,269	2,676,217	2,756,503	2,839,199	2,924,375	3,012,106	3,102,469	3,195,543
WORKERS COMPENSATION PLAN	3,180,976	3,669,880	3,853,374	3,968,975	4,088,044	4,210,686	4,337,006	4,467,116	4,601,130	4,739,164	4,881,339
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,704,145	1,789,352	1,825,139	1,861,642	1,898,875	1,936,852	1,975,589	2,015,101	2,055,403	2,096,511	2,138,442
CURRENT MATURITIES OF GO BOND DEBT	1,945,000	2,195,000	2,440,000	2,730,000	3,030,000	3,355,000	3,705,000	4,070,000	4,450,000	4,855,000	5,235,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,952,678	4,024,897	3,145,938	2,520,572	2,336,893	1,862,416	1,923,249	1,986,211	2,051,380	2,118,837	2,188,666
TOTAL CURRENT LIABILITIES	55,937,221	44,965,573	45,417,051	45,984,004	47,022,562	47,799,265	49,176,864	50,605,755	52,072,350	53,589,827	55,128,169
NONCURRENT LIABILITIES											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	23,715,719	19,690,821	16,544,884	14,024,311	11,687,418	9,825,002	7,901,753	5,915,542	3,864,162	1,745,325	-
GO BOND DEBT NET OF CURRENT MATURITIES	95,400,655	93,477,176	91,269,908	88,733,852	85,859,007	82,620,374	78,992,952	74,961,742	70,511,743	65,656,743	60,421,743
DERIVATIVE INSTRUMENT LIABILITY	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691
TOTAL LIABILITIES	175,878,285	158,958,261	154,056,533	149,566,858	145,393,678	141,069,332	136,896,260	132,307,730	127,272,947	121,816,586	116,374,603
NET ASSETS											
NET INVESTMENT IN CAPITAL ASSETS	245,358,649	267,729,197	289,874,144	310,281,207	328,841,023	346,443,919	363,421,885	379,813,815	394,804,823	407,994,797	419,185,307
RESTRICTED	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077
TOTAL NET POSITION	\$ 246,497,726	\$ 268,868,274	\$ 291,013,221	\$ 311,420,285	\$ 329,980,101	\$ 347,582,996	\$ 364,560,963	\$ 380,952,892	\$ 395,943,900	\$ 409,133,874	\$ 420,324,384
TOTAL LIABILITIES AND NET POSITION	\$ 422,376,011	\$ 427,826,535	\$ 445,069,754	\$ 460,987,142	\$ 475,373,778	\$ 488,652,328	\$ 501,457,222	\$ 513,260,622	\$ 523,216,847	\$ 530,950,461	\$ 536,698,987

* Amounts included for Days Cash on Hand calculation

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NO NEW DEBT**

	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31	PROJECTED FYE 6/30/32
OPERATING REVENUE											
Total Gross Revenue	\$ 504,564,094	\$ 564,418,920	\$ 591,198,392	\$ 619,288,008	\$ 648,752,699	\$ 679,660,630	\$ 712,083,364	\$ 746,096,028	\$ 781,777,496	\$ 819,210,571	\$ 858,482,183
Gross Revenues - Inpatient											
Daily Hospital Service	41,472,547	48,049,129	49,010,112	49,990,314	50,990,121	52,009,923	53,050,121	54,111,124	55,193,346	56,297,213	57,423,157
Ancillary Service - Inpatient	51,641,388	57,286,791	60,151,131	63,158,687	66,316,622	69,632,453	73,114,075	76,769,779	80,608,268	84,638,682	88,870,616
Total Gross Revenue - Inpatient	93,113,935	105,335,921	109,161,243	113,149,002	117,306,742	121,642,376	126,164,197	130,880,903	135,801,615	140,935,895	146,293,773
Gross Revenue - Outpatient	411,450,159	459,082,999	482,037,149	506,139,006	531,445,957	558,018,254	585,919,167	615,215,125	645,975,882	678,274,676	712,188,410
Total Gross Revenue - Outpatient	411,450,159	459,082,999	482,037,149	506,139,006	531,445,957	558,018,254	585,919,167	615,215,125	645,975,882	678,274,676	712,188,410
Deductions from Revenue:											
Contractual Allowances	231,738,576	257,909,154	273,101,928	292,270,703	312,663,983	334,356,553	357,427,631	381,961,124	408,045,895	435,776,057	465,251,269
Managed Care Reserve	-	-	-	-	-	-	-	-	-	-	-
Charity Care	15,491,098	20,037,764	21,579,676	23,224,279	24,978,004	26,847,669	28,840,502	30,964,164	33,226,779	35,636,954	38,203,814
Bad Debt	(1,627,472)	10,338,113	10,828,616	11,343,117	11,882,803	12,448,925	13,042,792	13,665,781	14,319,336	15,004,975	15,724,289
Prior Period Settlements	39,197	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	245,641,399	288,285,031	305,510,220	326,838,098	349,524,790	373,653,147	399,310,925	426,591,069	455,592,011	486,417,986	519,179,371
Other Operating Revenue	13,273,176	14,004,574	14,144,620	14,286,066	14,428,927	14,573,216	14,718,948	14,866,138	15,014,799	15,164,947	15,316,596
Wellness Neighborhood-RPT, Grants, Donations	1,083,502	1,385,556	1,406,339	1,427,434	1,448,846	1,470,579	1,492,637	1,515,027	1,537,752	1,560,819	1,584,231
TOTAL OPERATING REVENUE	273,279,373	291,524,019	301,239,131	308,163,410	315,105,682	322,051,278	328,984,024	335,886,124	342,738,037	349,518,350	356,203,639
OPERATING EXPENSES											
Salaries, Wages & Benefits	130,554,408	159,436,497	167,408,322	172,430,572	177,603,489	182,931,594	188,419,541	194,072,128	199,894,291	205,891,120	212,067,854
Benefits Workers Compensation	1,467,395	1,692,928	1,777,574	1,830,902	1,885,829	1,942,404	2,000,676	2,060,696	2,122,517	2,186,192	2,251,778
Benefits Medical Insurance	16,405,439	17,546,056	18,414,915	18,967,363	19,536,384	20,122,475	20,726,150	21,347,934	21,988,372	22,648,023	23,327,464
Professional Fees	17,035,890	8,293,867	8,459,744	8,628,939	8,801,518	8,977,548	9,157,099	9,340,241	9,527,046	9,717,587	9,911,939
Supplies	36,231,383	39,876,331	41,256,060	42,232,518	43,211,325	44,190,359	45,167,283	46,139,522	47,104,253	48,058,380	48,998,518
Purchased Services	23,600,166	26,617,550	27,149,901	27,692,899	28,246,757	28,811,692	29,387,926	29,975,684	30,575,198	31,186,702	31,810,436
Other	11,737,543	12,677,000	12,867,155	13,060,162	13,256,065	13,038,291	13,233,865	13,432,373	13,633,859	13,838,367	14,045,942
TOTAL OPERATING EXPENSE	237,032,224	266,140,229	277,333,672	284,843,355	292,541,366	300,014,363	308,092,540	316,368,578	324,845,536	333,526,371	342,413,931
NET OPERATING REV(EXP) EBIDA	\$ 36,247,149	\$ 25,383,789	\$ 23,905,459	\$ 23,320,055	\$ 22,564,315	\$ 22,036,915	\$ 20,891,485	\$ 19,517,546	\$ 17,892,501	\$ 15,991,979	\$ 13,789,708
NON-OPERATING REVENUE											
District and County Taxes	8,377,622	8,149,519	8,462,463	8,786,776	9,122,862	9,471,139	9,832,041	10,206,015	10,593,526	10,995,054	11,411,098
District and County Taxes - GO Bond	5,034,427	5,178,106	5,586,627	5,757,598	5,922,306	6,097,056	6,286,435	6,499,289	6,710,882	6,933,109	7,151,435
Interest Income	628,537	718,285	1,870,248	1,558,151	871,237	275,141	420,960	978,690	994,397	833,126	625,877
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	1,795,078	1,740,094	1,827,099	1,918,454	2,014,377	2,115,095	2,220,850	2,331,893	2,448,487	2,570,912	2,699,457
Gain/(Loss)	(535,535)	(60,000)	300,000	150,000	-	-	-	-	-	-	-
COVID-19 Emergency Funds	(1,092,739)	-	-	-	-	-	-	-	-	-	-
Depreciation	(13,795,392)	(14,414,196)	(15,934,824)	(17,431,904)	(18,516,553)	(19,202,118)	(19,716,523)	(20,411,194)	(21,164,192)	(21,912,263)	(22,509,334)
Interest Expense	(1,223,176)	(1,091,944)	(725,498)	(624,468)	(526,422)	(448,277)	(375,846)	(301,019)	(223,711)	(143,833)	(61,296)
Interest Expense - GO Bond	(3,416,695)	(3,233,105)	(3,146,627)	(3,027,598)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)	(2,078,109)	(1,916,435)
TOTAL NON-OPERATING REVENUE	(4,227,873)	(3,013,241)	(1,760,512)	(2,912,991)	(4,004,499)	(4,434,020)	(3,913,519)	(3,125,616)	(2,901,492)	(2,802,004)	(2,599,198)
EXCESS REVENUE(EXPENSE)	\$ 32,019,276	\$ 22,370,548	\$ 22,144,947	\$ 20,407,064	\$ 18,559,816	\$ 17,602,895	\$ 16,977,966	\$ 16,391,930	\$ 14,991,008	\$ 13,189,974	\$ 11,190,510
PREVIOUS PROJECTIONS FROM FY22 BUDGE	\$ 18,022,454	\$ 18,700,068	\$ 18,564,638	\$ 18,473,023	\$ 19,534,785	\$ 18,057,095	\$ 16,485,855	\$ 13,565,240	\$ 10,954,825	\$ 7,173,598	
CURRENT PROJECTIONS VS PREVIOUS	\$ 13,996,822	\$ 3,670,480	\$ 3,580,309	\$ 1,934,041	\$ (974,969)	\$ (454,200)	\$ 492,111	\$ 2,826,690	\$ 4,036,183	\$ 6,016,376	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31	PROJECTED FYE 6/30/32
RETURN ON GROSS REVENUE EBIDA	7.2%	4.5%	4.0%	3.8%	3.5%	3.2%	2.9%	2.6%	2.3%	2.0%	1.6%
RETURN ON EQUITY	14.9%	9.1%	8.2%	7.0%	6.0%	5.3%	4.9%	4.5%	3.9%	3.3%	2.7%
RETURN ON EQUITY (excluding donations)	14.1%	8.4%	7.6%	6.4%	5.3%	4.7%	4.2%	3.9%	3.3%	2.7%	2.1%
INPATIENT REV AS A % OF GROSS REV	18.5%	18.7%	18.5%	18.3%	18.1%	17.9%	17.7%	17.5%	17.4%	17.2%	17.0%
OUTPATIENT REV AS A % OF GROSS REV	81.5%	81.3%	81.5%	81.7%	81.9%	82.1%	82.3%	82.5%	82.6%	82.8%	83.0%
CONTRACTUAL ADJ AS A % OF GROSS REV	45.9%	45.7%	46.2%	47.2%	48.2%	49.2%	50.2%	51.2%	52.2%	53.2%	54.2%
CHARITY CARE AS A % OF GROSS REV	3.1%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%
BAD DEBT AS A % OF GROSS REV	-0.3%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
SALARIES, WAGES & BEN AS A % OF NET RE	47.8%	54.7%	55.6%	56.0%	56.4%	56.8%	57.3%	57.8%	58.3%	58.9%	59.5%
WORKERS COMP AS A % OF NET REV	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
MEDICAL INSURANCE AS A % OF NET REV	6.0%	6.0%	6.1%	6.2%	6.2%	6.2%	6.3%	6.4%	6.4%	6.5%	6.5%
PROFESSIONAL FEES AS A % OF NET REV	6.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
SUPPLIES AS A % OF NET REV	13.3%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.8%
PURCHASED SVCS AS A % OF NET REV	8.6%	9.1%	9.0%	9.0%	9.0%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
OTHER AS A % OF NET REV	4.3%	4.3%	4.3%	4.2%	4.2%	4.0%	4.0%	4.0%	4.0%	4.0%	3.9%

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NO NEW DEBT

	PROJECTED FYE 2022		BUDGET FYE 2023	PROJECTED FYE 2024	PROJECTED FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030	PROJECTED FYE 2031	PROJECTED FYE 2032
Net Operating Rev/(Exp) - EBIDA	\$ 36,247,149		\$ 25,383,789	\$ 23,905,459	\$ 23,320,055	\$ 22,564,315	\$ 22,036,915	\$ 20,891,485	\$ 19,517,546	\$ 17,892,501	\$ 15,991,979	\$ 13,789,708
Interest Income	339,790		690,032	1,582,257	1,636,175	1,042,966	424,165	384,505	839,257	990,471	873,444	677,690
Property Tax Revenue	8,555,036		9,747,000	8,569,724	8,754,345	9,089,254	9,436,312	9,795,951	10,168,617	10,554,775	10,954,902	11,369,493
Donations	1,858,739		1,305,071	1,818,398	1,909,318	2,004,784	2,105,023	2,210,275	2,320,788	2,436,828	2,558,669	2,686,603
Emergency Funds	(1,092,739)		-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,959,035)		(5,007,753)	(3,982,992)	(3,254,119)	(2,974,144)	(2,423,341)	(2,413,632)	(2,403,728)	(2,393,627)	(2,383,324)	(2,372,814)
Property Purchase Agreement	(812,500)		(811,927)	(811,927)	(811,927)	(541,285)	-	-	-	-	-	-
Municipal Lease	(1,714,321)		(1,717,326)	(719,725)	-	-	-	-	-	-	-	-
Copier Lease	(59,718)		(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)
2017 VR Revenue Bond	(727,326)		(769,491)	(742,332)	(733,183)	(723,851)	(714,332)	(704,623)	(694,720)	(684,618)	(674,315)	(663,805)
2015 Revenue Bond	(1,645,170)		(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)
New Debt	-		-	-	-	-	-	-	-	-	-	-
Physician Recruitment	(290,668)		(1,126,666)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
Investment in Capital												
Equipment	(4,556,429)		(3,400,652)	(3,532,000)	(4,020,000)	(1,933,500)	(3,200,000)	(3,200,000)	(3,200,000)	(3,200,000)	(3,200,000)	(3,200,000)
Debt Reimbursement	-		-	-	-	-	-	-	-	-	-	-
IT/EMR/Business Systems	(316,287)		(1,833,753)	(391,100)	(519,100)	(361,000)	(775,000)	(775,000)	(775,000)	(775,000)	(775,000)	(775,000)
Building Projects/Properties	(19,975,286)		(41,773,780)	(73,753,925)	(69,481,620)	(54,626,500)	(22,709,600)	(12,500,000)	(23,316,000)	(26,815,600)	(26,520,000)	(17,460,000)
Change in Accounts Receivable	(9,521,713)	N1	(2,928,806)	829,907	583,573	1,475,205	(90,332)	(51,261)	(885,373)	(878,535)	(868,879)	(856,139)
Change in Settlement Accounts	(23,966,946)	N2	398,920	-	-	-	-	-	-	-	-	-
Change in Other Assets	(1,736,432)	N3	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)
Change in Other Liabilities	6,551,284	N4	(3,700,000)	1,128,612	963,319	990,487	1,001,930	1,047,491	1,076,579	1,106,407	1,136,989	1,168,338
Change in Cash Balance	(12,863,537)		(24,096,598)	(46,775,659)	(43,058,053)	(25,678,133)	2,856,073	12,439,813	392,687	(4,031,781)	(5,181,221)	2,077,878
Beginning Unrestricted Cash	161,643,342		148,779,805	124,683,207	77,907,548	34,849,495	9,171,362	12,027,435	24,467,248	24,859,935	20,828,154	15,646,934
Ending Unrestricted Cash	148,779,805		124,683,207	77,907,548	34,849,495	9,171,362	12,027,435	24,467,248	24,859,935	20,828,154	15,646,934	17,724,812
Operating Cash	148,779,805		124,683,207	77,907,548	34,849,495	9,171,362	12,027,435	24,467,248	24,859,935	20,828,154	15,646,934	17,724,812
Medicare Accelerated Payments	-		-	-	-	-	-	-	-	-	-	-
Expense Per Day	622,606		732,143	761,806	782,104	802,925	823,185	845,119	867,588	890,601	914,165	938,288
Days Cash On Hand	239		170	102	45	11	15	29	29	23	17	19

Footnotes:

- N1 - Change in Accounts Receivable reflects the 30 day delay in collections.
- N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.
- N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.
- N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

**TAHOE FOREST HOSPITAL DISTRICT
SUMMARY OF FINANCIAL STATEMENTS AND RATIO ANALYSIS (000's OMITTED) - NEW DEBT \$130 MILLION**

	Audited 2016	Audited 2017	Audited 2018	Audited 2019	Audited 2020	Audited 2021	Projected 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Net Patient Revenue	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$237,686	\$258,923	\$276,134	\$285,688	\$292,450	\$299,228	\$306,007	\$312,772	\$319,505	\$326,185	\$332,793	\$339,303
Tax Revenue	10,177	12,877	10,906	12,769	13,205	13,333	14,496	14,713	15,455	15,972	16,494	17,039	17,611	18,220	18,842	19,489	20,147
Other Operating Revenue	8,025	8,965	9,962	11,106	12,448	11,752	13,273	14,005	14,145	14,286	14,429	14,573	14,719	14,866	15,015	15,165	15,317
Total Operating Revenues	148,597	170,138	169,605	212,755	231,632	262,771	286,691	304,852	315,288	322,708	330,151	337,619	345,103	352,591	360,042	367,447	374,766
Total Operating Expenses	139,365	153,987	167,577	196,639	216,177	234,821	255,467	284,879	297,141	309,895	318,373	327,419	335,679	344,319	353,196	362,251	371,375
Income from Operations	9,232	16,151	2,028	16,115	15,454	27,950	31,224	19,972	18,148	12,813	11,778	10,201	9,423	8,272	6,846	5,196	3,392
Net Nonoperating Income	2,481	2,313	3,402	4,207	17,623	(408)	795	2,398	3,997	3,627	5,242	5,100	6,684	7,780	7,789	7,628	7,421
Excess of Revenue Over Expenses	11,713	18,464	5,430	20,323	33,078	27,542	32,019	22,371	22,145	16,439	17,020	15,300	16,107	16,052	14,635	12,823	10,813
Add Depreciation & Amortization Expense	10,280	10,747	11,296	13,534	13,166	13,631	13,795	14,414	15,935	17,432	18,517	19,202	19,717	20,411	21,164	21,912	22,509
Add Interest Expense on Revenue Debt	1,408	1,260	1,170	1,317	1,436	1,308	1,223	1,092	725	4,592	4,423	5,460	5,289	5,110	4,926	4,734	4,535
Add Interest Expense on GO Debt	2,653	2,720	3,850	3,814	3,621	3,484	3,417	3,233	3,147	3,028	2,892	2,742	2,581	2,429	2,261	2,078	1,916
Less GO Bond Ad Valorem Taxes	(4,715)	(5,561)	(3,869)	(5,220)	(5,220)	(4,900)	(5,034)	(5,578)	(5,587)	(5,758)	(5,922)	(6,097)	(6,286)	(6,499)	(6,711)	(6,933)	(7,151)
Less Unrestricted Ad Valorem Taxes	(5,462)	(7,315)	(7,037)	(7,549)	(7,985)	(8,432)	(9,461)	(9,535)	(9,869)	(10,214)	(10,572)	(10,942)	(11,325)	(11,721)	(12,131)	(12,556)	(12,995)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EBIDA	\$26,054	\$33,191	\$21,746	\$38,987	\$51,300	\$45,965	\$50,455	\$41,110	\$41,952	\$41,491	\$42,852	\$42,705	\$43,694	\$44,003	\$42,986	\$41,548	\$39,773
Operating EBIDA	\$23,573	\$30,878	\$18,344	\$34,780	\$33,677	\$46,373	\$49,659	\$38,711	\$37,955	\$37,864	\$37,609	\$37,605	\$37,010	\$36,223	\$35,197	\$33,920	\$32,352
EBIDA Margin	17.5%	19.5%	12.8%	18.3%	22.1%	17.5%	17.6%	13.5%	13.3%	12.9%	13.0%	12.6%	12.7%	12.5%	11.9%	11.3%	10.6%
Operating EBIDA Margin	15.9%	18.1%	10.8%	16.3%	14.5%	17.3%	17.3%	12.7%	12.0%	11.7%	11.4%	11.1%	10.7%	10.3%	9.8%	9.2%	8.6%
Operating Margin	6.2%	9.5%	1.2%	7.6%	6.7%	10.6%	10.9%	6.6%	5.8%	4.0%	3.6%	3.0%	2.7%	2.3%	1.9%	1.4%	0.9%
Excess Margin	7.9%	10.9%	3.2%	9.6%	14.3%	10.5%	11.2%	7.3%	7.0%	5.1%	5.2%	4.5%	4.7%	4.6%	4.1%	3.5%	2.9%
MADS Coverage Ratio - No Go Bond	6.84x	9.30x	6.09x	8.16x	10.74x	9.62x	10.56x	8.60x	3.99x	4.36x	4.90x	4.18x	4.48x	4.51x	4.41x	4.26x	4.08x
MADS Coverage Ratio	2.81x	3.57x	2.34x	3.92x	5.15x	4.62x	5.07x	4.13x	2.67x	2.76x	2.85x	2.55x	2.61x	2.63x	2.57x	2.48x	2.37x
Cash and Cash Equivalents	\$14,608	\$13,056	\$18,758	\$24,370	\$61,289	\$91,298	\$14,157	\$21,964	\$22,854	\$23,789	\$24,408	\$25,107	\$25,757	\$26,423	\$27,104	\$27,802	\$28,516
Board Designated Assets	57,048	62,339	55,049	65,374	75,547	75,556	135,776	103,881	156,216	106,494	106,235	103,565	111,616	108,259	100,475	91,403	89,446
Total Unrestricted Cash	\$71,656	\$75,395	\$73,807	\$89,744	\$136,836	\$166,854	\$149,933	\$125,846	\$179,070	\$130,283	\$130,643	\$128,673	\$137,374	\$134,682	\$127,579	\$119,205	\$117,963
Daily Cash Requirements	\$354	\$392	\$428	\$502	\$556	\$606	\$662	\$741	\$770	\$801	\$822	\$844	\$866	\$887	\$910	\$932	\$956
Days' Cash on Hand	202.6	192.1	172.4	178.9	246.0	275.3	226.4	169.8	232.4	162.6	159.0	152.4	158.7	151.8	140.2	127.8	123.4
Net Other Long-term Debt	\$29,238	\$27,930	\$26,662	\$35,101	\$28,129	\$24,006	\$23,716	\$19,691	\$114,784	\$110,430	\$135,658	\$131,260	\$126,699	\$121,967	\$117,058	\$111,965	\$106,776
Net GO Bond Long-term Debt	\$104,111	\$103,136	\$101,853	\$100,385	\$102,137	\$100,455	\$95,441	\$93,477	\$91,270	\$88,734	\$85,859	\$82,620	\$78,993	\$74,962	\$70,512	\$65,657	\$60,422
Unrestricted Net Assets	108,148	126,370	131,260	151,605	184,090	210,848	245,359	267,729	289,874	306,313	323,334	338,634	354,741	370,793	385,429	398,252	409,065
Total Capital	\$241,497	\$257,436	\$259,775	\$287,090	\$314,357	\$335,309	\$364,515	\$380,897	\$495,928	\$505,478	\$544,850	\$552,515	\$560,433	\$567,722	\$572,999	\$575,874	\$576,263
Unrestricted Cash to L-T Debt - No GO Bond	245.1%	269.9%	276.8%	255.7%	486.5%	695.0%	632.2%	639.1%	156.0%	110.0%	96.3%	98.0%	108.4%	110.4%	109.0%	106.5%	110.5%
Unrestricted Cash to L-T Debt	53.7%	57.5%	57.4%	66.2%	105.0%	134.1%	125.8%	111.2%	86.9%	65.4%	59.0%	60.2%	66.8%	68.4%	68.0%	67.1%	70.6%
L-T Debt to Capitalization - No GO Bond	21.3%	18.1%	16.9%	18.8%	13.3%	10.2%	8.8%	6.9%	28.4%	26.5%	29.6%	27.9%	26.3%	24.8%	23.3%	21.9%	20.7%
L-T Debt to Capitalization	55.2%	50.9%	49.5%	47.2%	41.4%	37.1%	32.7%	29.7%	41.5%	39.4%	40.7%	38.7%	36.7%	34.7%	32.7%	30.8%	29.0%
Net Accounts Receivable	\$16,299	\$18,564	\$24,724	\$27,218	\$29,478	\$35,774	\$45,470	\$43,879	\$43,049	\$42,465	\$40,990	\$41,080	\$41,132	\$42,017	\$42,896	\$43,765	\$44,621
Net Patient Revenue	\$130,395	\$148,296	\$148,737	\$188,880	\$205,979	\$237,686	\$258,923	\$276,134	\$285,688	\$292,450	\$299,228	\$306,007	\$312,772	\$319,505	\$326,185	\$332,793	\$339,303
Days in Accounts Receivable	46	46	61	53	52	55	64	58	55	53	50	49	48	48	48	48	48

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032
ASSETS											
CURRENT ASSETS											
* CASH	\$ 14,157,013	\$ 21,964,288	\$ 22,854,178	\$ 23,789,241	\$ 24,407,999	\$ 25,107,498	\$ 25,757,348	\$ 26,422,931	\$ 27,104,479	\$ 27,802,212	\$ 28,516,343
PATIENT ACCOUNTS RECEIVABLE - NET	45,470,134	43,878,810	43,048,903	42,465,329	40,990,125	41,080,457	41,131,718	42,017,091	42,895,625	43,764,504	44,620,644
OTHER RECEIVABLES	9,370,964	9,558,383	9,749,550	9,944,541	10,143,432	10,346,301	10,553,227	10,764,291	10,979,577	11,199,169	11,423,152
GO BOND RECEIVABLES	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718	318,718
ASSETS LIMITED OR RESTRICTED	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626	9,614,626
INVENTORIES	4,650,069	5,117,875	5,294,954	5,420,277	5,545,900	5,671,553	5,796,935	5,921,716	6,045,533	6,167,989	6,288,650
PREPAID EXPENSES & DEPOSITS	2,044,636	2,306,052	2,352,173	2,399,216	2,447,200	2,496,144	2,546,067	2,596,989	2,648,928	2,701,907	2,755,945
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	13,097,177	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257	12,948,257
TOTAL CURRENT ASSETS	98,723,337	105,707,009	106,181,360	106,900,206	106,416,258	107,583,554	108,666,896	110,604,619	112,555,744	114,517,383	116,486,336
NON CURRENT ASSETS											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	54,505,988	22,602,114	55,053,370	55,331,270	25,072,977	52,403,033	60,454,071	57,096,298	49,312,512	40,240,137	38,283,956
* CASH INVESTMENT FUND	80,116,805	80,116,805	-	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
MUNICIPAL LEASE AND NEW FUNDS FROM DEBT	725,633	-	100,000,000	-	30,000,000	-	-	-	-	-	-
TOTAL BOND TRUSTEE 2017	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533	20,533
TOTAL BOND TRUSTEE 2015	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651	1,348,651
TOTAL BOND TRUSTEE GO BOND	5,764	5,764									
GO BOND TAX REVENUE FUND	3,761,352	3,807,891	4,009,716	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359	5,886,390	6,186,566
DIAGNOSTIC IMAGING FUND	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350
DONOR RESTRICTED FUND	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077
WORKERS COMPENSATION FUND	11,174	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	141,638,327	109,064,184	161,594,696	112,101,596	112,075,053	109,654,359	117,974,672	114,906,249	107,417,481	98,658,137	97,002,132
LESS CURRENT PORTION	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)	(9,614,626)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	132,023,701	99,449,558	151,980,070	102,486,970	102,460,427	100,039,733	108,360,046	105,291,623	97,802,855	89,043,511	87,387,507
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(2,189,925)	(2,549,925)	(2,909,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)	(3,269,925)
PROPERTY HELD FOR FUTURE EXPANSION	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072	1,694,072
PROPERTY & EQUIPMENT, CIP NET	185,534,670	217,299,256	282,261,202	342,110,517	383,996,079	394,199,077	394,554,060	404,869,594	417,621,328	429,248,729	431,209,120
TOTAL ASSETS	415,785,855	421,599,969	539,206,779	549,921,840	591,296,910	600,246,511	610,005,148	619,189,983	626,404,074	631,233,769	633,507,109
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	310,309	271,521	232,732	193,944	155,155	116,367	77,578	38,790	1	-	-
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING D	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	4,845,261	4,560,801	4,276,341	3,991,881	3,707,421	3,422,961	3,138,501	2,854,041	2,569,581	2,285,121	2,000,661
GO BOND DEFERRED FINANCING COSTS	472,578	444,728	416,878	389,028	361,178	333,328	305,478	277,628	249,778	221,928	194,078
DEFERRED FINANCING COSTS	137,317	124,825	112,333	99,841	87,349	74,857	62,365	49,873	37,381	24,889	12,397
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 6,590,156	\$ 6,226,566	\$ 5,862,975	\$ 5,499,385	\$ 5,135,794	\$ 4,772,204	\$ 4,408,614	\$ 4,045,023	\$ 3,681,433	\$ 3,356,629	\$ 3,031,827
TOTAL ASSETS	\$ 422,376,011	\$ 427,826,535	\$ 545,069,754	\$ 555,421,225	\$ 596,432,705	\$ 605,018,715	\$ 614,413,761	\$ 623,235,005	\$ 630,085,505	\$ 634,590,397	\$ 636,538,936

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032
LIABILITIES											
CURRENT LIABILITIES											
ACCOUNTS PAYABLE	\$ 9,550,589	10,982,144	\$ 11,427,089	\$ 11,894,621	\$ 12,204,000	\$ 12,553,749	\$ 12,878,674	\$ 13,211,466	\$ 13,552,239	\$ 13,901,106	\$ 14,258,172
ACCRUED PAYROLL & RELATED COSTS	28,553,197	15,087,197	15,464,377	15,928,308	16,406,157	16,898,342	17,405,292	17,927,451	18,465,275	19,019,233	19,589,810
INTEREST PAYABLE	408,700	357,811	325,995	293,136	259,196	224,138	187,923	150,510	111,855	71,917	30,648
INTEREST PAYABLE GO BOND	1,395,420	1,612,891	1,569,716	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359	1,031,391	951,566
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832	2,842,832
HEALTH INSURANCE PLAN	2,403,683	2,403,569	2,522,591	2,598,269	2,676,217	2,756,503	2,839,199	2,924,375	3,012,106	3,102,469	3,195,543
WORKERS COMPENSATION PLAN	3,180,976	3,669,880	3,853,374	3,968,975	4,088,044	4,210,686	4,337,006	4,467,116	4,601,130	4,739,164	4,881,339
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,704,145	1,789,352	1,825,139	1,861,642	1,898,875	1,936,852	1,975,589	2,015,101	2,055,403	2,096,511	2,138,442
CURRENT MATURITIES OF GO BOND DEBT	1,945,000	2,195,000	2,440,000	2,730,000	3,030,000	3,355,000	3,705,000	4,070,000	4,450,000	4,855,000	5,235,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,952,678	4,024,897	4,906,974	4,353,356	4,772,658	4,397,418	4,561,531	4,731,981	4,909,016	5,092,898	5,189,008
TOTAL CURRENT LIABILITIES	55,937,221	44,965,573	47,178,087	47,979,854	49,618,445	50,540,236	52,017,037	53,549,171	55,123,216	56,752,520	58,312,358
NONCURRENT LIABILITIES											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	23,715,719	19,690,821	114,783,847	110,430,491	135,657,833	131,260,415	126,698,884	121,966,903	117,057,887	111,964,989	106,775,981
GO BOND DEBT NET OF CURRENT MATURITIES	95,400,655	93,477,176	91,269,908	88,733,852	85,859,007	82,620,374	78,992,952	74,961,742	70,511,743	65,656,743	60,421,743
DERIVATIVE INSTRUMENT LIABILITY	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691	824,691
TOTAL LIABILITIES	175,878,285	158,958,261	254,056,533	247,968,888	271,959,975	265,245,715	258,533,563	251,302,507	243,517,537	235,198,943	226,334,773
NET ASSETS											
NET INVESTMENT IN CAPITAL ASSETS	245,358,649	267,729,197	289,874,144	306,313,260	323,333,652	338,633,922	354,741,120	370,793,420	385,428,891	398,252,376	409,065,085
RESTRICTED	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077	1,139,077
TOTAL NET POSITION	\$ 246,497,726	\$ 268,868,274	\$ 291,013,221	\$ 307,452,338	\$ 324,472,729	\$ 339,773,000	\$ 355,880,198	\$ 371,932,497	\$ 386,567,968	\$ 399,391,454	\$ 410,204,163
TOTAL LIABILITIES AND NET POSITION	\$ 422,376,011	\$ 427,826,535	\$ 545,069,754	\$ 555,421,225	\$ 596,432,705	\$ 605,018,715	\$ 614,413,761	\$ 623,235,005	\$ 630,085,505	\$ 634,590,397	\$ 636,538,936

* Amounts included for Days Cash on Hand calculation

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31	PROJECTED FYE 6/30/32
OPERATING REVENUE											
Total Gross Revenue	\$ 504,564,094	\$ 564,418,920	\$ 591,198,392	\$ 619,288,008	\$ 648,752,699	\$ 679,660,630	\$ 712,083,364	\$ 746,096,028	\$ 781,777,496	\$ 819,210,571	\$ 858,482,183
Gross Revenues - Inpatient											
Daily Hospital Service	41,472,547	48,049,129	49,010,112	49,990,314	50,990,121	52,009,923	53,050,121	54,111,124	55,193,346	56,297,213	57,423,157
Ancillary Service - Inpatient	51,641,388	57,286,791	60,151,131	63,158,687	66,316,622	69,632,453	73,114,075	76,769,779	80,608,268	84,638,682	88,870,616
Total Gross Revenue - Inpatient	93,113,935	105,335,921	109,161,243	113,149,002	117,306,742	121,642,376	126,164,197	130,880,903	135,801,615	140,935,895	146,293,773
Gross Revenue - Outpatient	411,450,159	459,082,999	482,037,149	506,139,006	531,445,957	558,018,254	585,919,167	615,215,125	645,975,882	678,274,676	712,188,410
Total Gross Revenue - Outpatient	411,450,159	459,082,999	482,037,149	506,139,006	531,445,957	558,018,254	585,919,167	615,215,125	645,975,882	678,274,676	712,188,410
Deductions from Revenue:											
Contractual Allowances	231,738,576	257,909,154	273,101,928	292,270,703	312,663,983	334,356,553	357,427,631	381,961,124	408,045,895	435,776,057	465,251,269
Managed Care Reserve	-	-	-	-	-	-	-	-	-	-	-
Charity Care	15,491,098	20,037,764	21,579,676	23,224,279	24,978,004	26,847,669	28,840,502	30,964,164	33,226,779	35,636,954	38,203,814
Bad Debt	(1,627,472)	10,328,113	10,828,616	11,343,117	11,882,803	12,448,925	13,042,792	13,665,781	14,319,336	15,004,975	15,724,289
Prior Period Settlements	39,197	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	245,641,399	288,285,031	305,510,220	326,838,098	349,524,790	373,653,147	399,310,925	426,591,069	455,592,011	486,417,986	519,179,371
Other Operating Revenue	13,273,176	14,004,574	14,144,620	14,286,066	14,428,927	14,573,216	14,718,948	14,866,138	15,014,799	15,164,947	15,316,596
Wellness Neighborhood-RPT, Grants, Donations	1,083,502	1,385,556	1,406,339	1,427,434	1,448,846	1,470,579	1,492,637	1,515,027	1,537,752	1,560,819	1,584,231
TOTAL OPERATING REVENUE	273,279,373	291,524,019	301,239,131	308,163,410	315,105,682	322,051,278	328,984,024	335,886,124	342,738,037	349,518,350	356,203,639
OPERATING EXPENSES											
Salaries, Wages & Benefits	130,554,408	159,436,927	167,408,322	172,430,572	177,603,489	182,931,594	188,419,541	194,072,128	199,894,291	205,891,120	212,067,854
Benefits Workers Compensation	1,467,395	1,692,928	1,777,574	1,830,902	1,885,829	1,942,404	2,000,676	2,060,696	2,122,517	2,186,192	2,251,778
Benefits Medical Insurance	16,405,439	17,546,056	18,414,915	18,967,363	19,536,384	20,122,475	20,726,150	21,347,934	21,988,372	22,648,023	23,327,464
Professional Fees	17,035,890	8,293,867	8,459,744	8,628,939	8,801,518	8,977,548	9,157,099	9,340,241	9,527,046	9,717,587	9,911,939
Supplies	36,231,383	39,876,331	41,256,060	42,232,518	43,211,325	44,190,359	45,167,283	46,139,522	47,104,253	48,058,380	48,998,518
Purchased Services	23,600,166	26,617,550	27,149,901	27,692,899	28,246,757	28,811,692	29,387,926	29,975,684	30,575,198	31,186,702	31,810,436
Other	11,737,543	12,677,000	12,867,155	13,060,162	13,256,065	13,038,291	13,233,865	13,432,373	13,633,859	13,838,367	14,045,942
TOTAL OPERATING EXPENSE	237,032,224	266,140,229	277,333,672	284,843,355	292,541,366	300,014,363	308,092,540	316,368,578	324,845,536	333,526,371	342,413,931
NET OPERATING REV(EXP) EBIDA	\$ 36,247,149	\$ 25,383,789	\$ 23,905,459	\$ 23,320,055	\$ 22,564,315	\$ 22,036,915	\$ 20,891,485	\$ 19,517,546	\$ 17,892,501	\$ 15,991,979	\$ 13,789,708
NON-OPERATING REVENUE											
District and County Taxes	8,377,622	8,149,519	8,462,463	8,786,776	9,122,862	9,471,139	9,832,041	10,206,015	10,593,526	10,995,054	11,411,098
District and County Taxes - GO Bond	5,034,427	5,178,106	5,586,627	5,757,598	5,922,306	6,097,056	6,286,435	6,499,289	6,710,882	6,933,109	7,151,435
Interest Income	628,537	718,285	1,870,248	1,558,151	3,228,013	2,984,429	4,462,869	5,448,457	5,340,769	5,056,680	4,721,694
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	1,795,078	1,740,094	1,827,099	1,918,454	2,014,377	2,115,095	2,220,850	2,331,893	2,448,487	2,570,912	2,699,457
Gain/(Loss)	(535,535)	(60,000)	300,000	150,000	-	-	-	-	-	-	-
COVID-19 Emergency Funds	(1,092,739)	-	-	-	-	-	-	-	-	-	-
Depreciation	(13,795,392)	(14,414,196)	(15,934,824)	(17,431,904)	(18,516,553)	(19,202,118)	(19,716,523)	(20,411,194)	(21,164,192)	(21,912,263)	(22,509,334)
Interest Expense	(1,223,176)	(1,091,944)	(725,498)	(4,592,415)	(4,422,622)	(5,460,190)	(5,288,523)	(5,110,416)	(4,925,620)	(4,733,875)	(4,534,914)
Interest Expense - GO Bond	(3,416,695)	(3,233,105)	(3,146,627)	(3,027,598)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)	(2,078,109)	(1,916,435)
TOTAL NON-OPERATING REVENUE	(4,227,873)	(3,013,241)	(1,760,512)	(6,880,939)	(5,543,924)	(6,736,645)	(4,784,287)	(3,465,246)	(3,257,030)	(3,168,493)	(2,976,999)
EXCESS REVENUE(EXPENSE)	\$ 32,019,276	\$ 22,370,548	\$ 22,144,947	\$ 16,439,116	\$ 17,020,392	\$ 15,300,270	\$ 16,107,198	\$ 16,052,300	\$ 14,635,471	\$ 12,823,485	\$ 10,812,709
PREVIOUS PROJECTIONS FROM FY22 BUDGET	\$ 18,022,454	\$ 18,700,068	\$ 14,596,691	\$ 16,033,856	\$ 17,620,532	\$ 15,473,478	\$ 15,339,777	\$ 13,449,020	\$ 10,445,970	\$ 6,646,788	
CURRENT PROJECTIONS VS PREVIOUS	\$ 20,000,596	\$ 3,670,480	\$ 7,548,256	\$ 405,260	\$ (600,140)	\$ (173,208)	\$ 767,421	\$ 2,603,280	\$ 4,189,501	\$ 6,176,697	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED FYE 6/30/22	BUDGET FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30	PROJECTED FYE 6/30/31	PROJECTED FYE 6/30/32
RETURN ON GROSS REVENUE EBIDA	7.2%	4.5%	4.0%	3.8%	3.5%	3.2%	2.9%	2.6%	2.3%	2.0%	1.6%
RETURN ON EQUITY	14.9%	9.1%	8.2%	5.6%	5.5%	4.7%	4.7%	4.5%	3.9%	3.3%	2.7%
RETURN ON EQUITY (excluding donations)	14.1%	8.4%	7.6%	5.0%	4.9%	4.1%	4.1%	3.9%	3.3%	2.7%	2.0%
INPATIENT REV AS A % OF GROSS REV	18.5%	18.7%	18.5%	18.3%	18.1%	17.9%	17.7%	17.5%	17.4%	17.2%	17.0%
OUTPATIENT REV AS A % OF GROSS REV	81.5%	81.3%	81.5%	81.7%	81.9%	82.1%	82.3%	82.5%	82.6%	82.8%	83.0%
CONTRACTUAL ADJ AS A % OF GROSS REV	45.9%	45.7%	46.2%	47.2%	48.2%	49.2%	50.2%	51.2%	52.2%	53.2%	54.2%
CHARITY CARE AS A % OF GROSS REV	3.1%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%
BAD DEBT AS A % OF GROSS REV	-0.3%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
SALARIES, WAGES & BEN AS A % OF NET REV	47.8%	54.7%	55.6%	56.0%	56.4%	56.8%	57.3%	57.8%	58.3%	58.9%	59.5%
WORKERS COMP AS A % OF NET REV	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
MEDICAL INSURANCE AS A % OF NET REV	6.0%	6.0%	6.1%	6.2%	6.2%	6.2%	6.3%	6.4%	6.4%	6.5%	6.5%
PROFESSIONAL FEES AS A % OF NET REV	6.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
SUPPLIES AS A % OF NET REV	13.3%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.8%
PURCHASED SVCS AS A % OF NET REV	8.6%	9.1%	9.0%	9.0%	9.0%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
OTHER AS A % OF NET REV	4.3%	4.3%	4.3%	4.2%	4.2%	4.0%	4.0%	4.0%	4.0%	4.0%	3.9%

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NEW DEBT \$130 MILLION

	PROJECTED FYE 2022		BUDGET FYE 2023	PROJECTED FYE 2024	PROJECTED FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030	PROJECTED FYE 2031	PROJECTED FYE 2032
Net Operating Rev/(Exp) - EBIDA	\$ 36,247,149		\$ 25,383,789	\$ 23,905,459	\$ 23,320,055	\$ 22,564,315	\$ 22,036,915	\$ 20,891,485	\$ 19,517,546	\$ 17,892,501	\$ 15,991,979	\$ 13,789,708
Interest Income	339,790		690,032	1,582,257	1,636,175	2,810,547	3,045,325	4,093,259	5,202,060	5,367,691	5,127,702	4,805,440
Property Tax Revenue	8,555,036		9,747,000	8,569,724	8,754,345	9,089,254	9,436,312	9,795,951	10,168,617	10,554,775	10,954,902	11,369,493
Donations	1,858,739		1,305,071	1,818,398	1,909,318	2,004,784	2,105,023	2,210,275	2,320,788	2,436,828	2,558,669	2,686,603
Emergency Funds	(1,092,739)		-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,959,035)		(5,007,753)	(3,982,992)	(8,983,103)	(8,703,128)	(9,871,019)	(9,861,311)	(9,851,407)	(9,841,305)	(9,831,002)	(9,820,492)
Property Purchase Agreement	(812,500)		(811,927)	(811,927)	(811,927)	(541,285)	-	-	-	-	-	-
Municipal Lease	(1,714,321)		(1,717,326)	(719,725)	-	-	-	-	-	-	-	-
Copier Lease	(59,718)		(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)	(63,840)
2017 VR Revenue Bond	(727,326)		(769,491)	(742,332)	(733,183)	(723,851)	(714,332)	(704,623)	(694,720)	(684,618)	(674,315)	(663,805)
2015 Revenue Bond	(1,645,170)		(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)
New Debt	-		-	-	(5,728,984)	(5,728,984)	(7,447,679)	(7,447,679)	(7,447,679)	(7,447,679)	(7,447,679)	(7,447,679)
Physician Recruitment	(290,668)		(1,126,666)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
Investment in Capital												
Equipment	(4,556,429)		(3,400,652)	(3,532,000)	(4,020,000)	(1,933,500)	(3,200,000)	(3,200,000)	(3,200,000)	(3,200,000)	(3,200,000)	(3,200,000)
Debt Reimbursement	-		-	100,000,000	-	30,000,000	-	-	-	-	-	-
IT/EMR/Business Systems	(316,287)		(1,833,753)	(391,100)	(519,100)	(361,000)	(775,000)	(775,000)	(775,000)	(775,000)	(775,000)	(775,000)
Building Projects/Properties	(19,975,286)		(41,773,780)	(73,753,925)	(69,481,620)	(54,626,500)	(22,709,600)	(12,500,000)	(23,316,000)	(26,815,600)	(26,520,000)	(17,460,000)
Change in Accounts Receivable	(9,521,713)	N1	(2,928,806)	829,907	583,573	1,475,205	(90,332)	(51,261)	(885,373)	(878,535)	(868,879)	(856,139)
Change in Settlement Accounts	(23,966,946)	N2	398,920	-	-	-	-	-	-	-	-	-
Change in Other Assets	(1,736,432)	N3	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)
Change in Other Liabilities	6,551,284	N4	(3,700,000)	1,128,612	963,319	990,487	1,001,930	1,047,491	1,076,579	1,106,407	1,136,989	1,168,338
Change in Cash Balance	(12,863,537)		(24,096,598)	53,224,341	(48,787,037)	360,465	(1,970,446)	8,700,888	(2,692,189)	(7,102,239)	(8,374,641)	(1,242,050)
Beginning Unrestricted Cash	161,643,342		148,779,805	124,683,207	177,907,548	129,120,511	129,480,976	127,510,530	136,211,418	133,519,229	126,416,990	118,042,349
Ending Unrestricted Cash	148,779,805		124,683,207	177,907,548	129,120,511	129,480,976	127,510,530	136,211,418	133,519,229	126,416,990	118,042,349	116,800,299
Operating Cash	148,779,805		124,683,207	177,907,548	129,120,511	129,480,976	127,510,530	136,211,418	133,519,229	126,416,990	118,042,349	116,800,299
Medicare Accelerated Payments	-		-	-	-	-	-	-	-	-	-	-
Expense Per Day	622,606		732,143	761,806	792,975	813,600	836,917	858,578	880,764	903,483	926,740	950,545
Days Cash On Hand	239		170	234	163	159	152	159	152	140	127	123

Footnotes:

- N1 - Change in Accounts Receivable reflects the 30 day delay in collections.
- N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.
- N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.
- N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

	Trend	Standard & Poor's Stand-Alone All Hospitals Median Ratios								Comparatives for Tahoe Forest Hospital District		
		BBB-	BBB	BBB+	A-	A	A+	AA-	AA+	BBB-Good	Better	AA+ Best
EBIDA Margin	↑	8.3%	8.2%	9.5%	10.1%	10.1%	11.3%	12.6%	14.9%	8.3%	10.3%	14.9%
Operating EBIDA Margin	↑	7.4%	7.3%	7.8%	7.7%	8.2%	9.6%	8.7%	12.4%	7.4%	8.2%	12.4%
Operating Margin	↑	0.8%	0.0%	0.7%	1.6%	0.6%	2.1%	3.0%	6.1%	0.8%	1.3%	6.1%
Excess Margin	↑	2.2%	2.0%	2.8%	4.1%	4.0%	4.8%	6.2%	9.0%	2.2%	4.0%	9.0%
Days' Cash on Hand	↑	158.6	201.4	194.5	267.9	272.5	337.1	347.7	452.5	158.6	270.2	452.5
Days in Accounts Receivable	↓	44.2	43.6	46.8	44.4	44.5	46.6	47.9	52.6	44.2	45.6	52.6
L-T Debt to Capital	↓	42.8%	29.1%	30.9%	27.1%	25.7%	23.8%	21.6%	18.3%	42.8%	26.4%	18.3%
MADS Coverage Ratio (x)	↑	2.6	2.8	2.7	3.5	3.7	4.7	6.1	5.3	2.6	3.9	5.3
Unrestricted Cash to Debt	↑	110.5%	189.4%	140.7%	207.3%	205.6%	263.2%	279.5%	322.6%	110.5%	214.3%	322.6%

U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2020 vs. 2019 - August 30, 2021

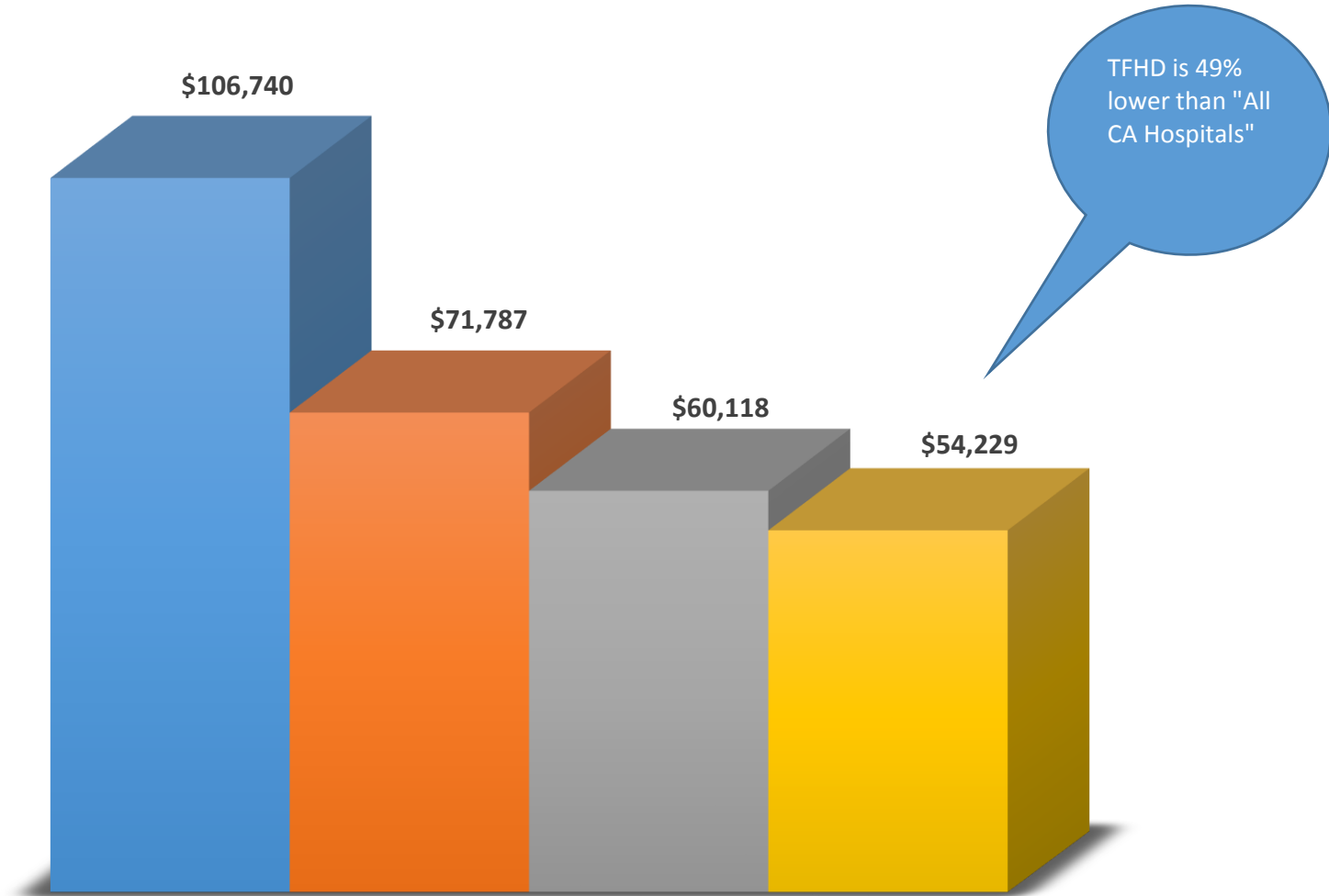
Ratio	Calculation, Definition, and Meaning	Trend
EBIDA Margin	<p>Net income before interest, depreciation, and amortization expense / total operating revenue</p> <p>Measures total cash flow before financial costs (interest). Example: A 7% EBIDA means that each dollar of total operating revenue generates roughly \$.07 in cash flow before any interest expense is paid.</p>	Up
Operating EBIDA Margin	<p>Operating income (income from operations) before interest, depreciation and amortization / total operating revenue</p> <p>Measures operating cash flow before financial costs (interest).</p>	Up
Operating Margin	<p>Operating income / total operating revenue</p> <p>Measures operating profitability. Example: A Margin of 2% means that each dollar of operating revenue generates \$.02 in profits. Typically is a better measure of the sustainable profitability of an organization.</p>	Up
Excess Margin	<p>Net income / total operating revenue</p> <p>Measures overall profitability.</p>	Up
Days' Cash on Hand	<p>Unrestricted cash reserves / [(operating expense minus depreciation and amortization expense)/365]</p> <p>Measures the number of days the organization could continue to pay its average daily cash obligations without new cash resources becoming available.</p>	Up
Days in Accounts Receivable	<p>Net patient accounts receivable / net patient revenue</p> <p>Measures the average time an organization takes to collect its receivables. The quicker receivables are converted into cash, the more liquid the organization is.</p>	Down
L-T Debt to Capital	<p>Long-term debt / (unrestricted net assets+long-term debt)</p> <p>Ratio measures the proportion of debt financing in a business's permanent (long-term) financing mix. This ratio best measures a business's true capital structure.</p>	Down
MADS Coverage Ratio (x)	<p>Net available for debt service (EBIDA) / maximum annual debt service</p> <p>Measures the number of dollars of cash flow available to make the maximum existing debt payment per dollar of debt expense (principal and interest). This ratio recognizes that (1) cash flow pays the bills and (2) debt expense includes principal repayments as well as interest expense.</p>	Up
Unrestricted Cash to Debt	<p>Unrestricted cash reserves / long-term debt</p> <p>Measures the ability of current cash and near-cash holdings to meet a business's debt obligations.</p>	Up

PROFESSIONAL FEES PAID ANALYSIS														
SUB ACCT & DETAIL	FY 2017 TOTAL	% OF TOTAL PRO FEES	FY 2018 TOTAL	% OF TOTAL PRO FEES	FY 2019 TOTAL	% OF TOTAL PRO FEES	FY 2020 TOTAL	% OF TOTAL PRO FEES	FY 2021 TOTAL	% OF TOTAL PRO FEES	PROJECTED FY 2022 TOTAL	% OF TOTAL PRO FEES	FY 2023 BUDGET	% OF TOTAL PRO FEES
320 - Physician Fees	\$ 15,342,915.03	67.8%	\$ 16,869,634.60	69.5%	\$ 19,960,679.49	72.2%	\$ 11,791,084.14	59.4%	\$ 8,649,373.16	51.0%	\$ 8,242,449.86	48.4%	\$ 4,886,582.00	58.9%
<i>Medical Director Fees</i>	\$ 467,017.48	2.1%	\$ 362,835.69	1.5%	\$ 589,038.96	2.1%	\$ 142,133.35	0.7%	\$ 103,366.50	0.6%	\$ 33,424.09	0.2%	\$ 34,920.00	0.4%
<i>Medicine Call</i>	\$ 1,544,576.12	6.8%	\$ 1,238,658.56	5.1%	\$ 1,188,229.01	4.3%	\$ 693,423.50	3.5%	\$ 459,792.57	2.7%	\$ 609,330.51	3.6%	\$ 490,300.00	5.9%
<i>Hospitalists Fees</i>	\$ 903,196.42	4.0%	\$ 1,048,715.78	4.3%	\$ 1,189,589.47	4.3%	\$ 650,830.13	3.3%	\$ 404,264.93	2.4%	\$ 427,345.47	2.5%	\$ 462,394.00	5.6%
<i>Anesthesia Guarantee</i>	\$ 1,194,970.27	5.3%	\$ 1,252,715.53	5.2%	\$ 1,207,103.56	4.4%	\$ 2,096,271.40	10.6%	\$ 2,132,254.01	12.6%	\$ 2,489,808.16	14.6%	\$ -	0.0%
<i>Physician Fees</i>	\$ 280.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 114,364.94	0.7%	\$ -	0.0%
<i>Multi-specialty Clinic Physician Fees</i>	\$ 9,149,552.20	40.4%	\$ 10,859,223.99	44.7%	\$ 13,558,080.07	49.1%	\$ 6,021,022.88	30.3%	\$ 3,187,723.25	18.8%	\$ 2,190,307.28	12.9%	\$ 1,899,168.00	22.9%
<i>Residency Program Fees</i>	\$ 31,373.50	0.1%	\$ -	0.0%	\$ 19,042.50	0.1%	\$ 13,984.50	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Medical Staff Chair Fees</i>	\$ 76,016.50	0.3%	\$ 67,631.25	0.3%	\$ 63,450.00	0.2%	\$ 33,100.00	0.2%	\$ 44,400.00	0.3%	\$ 74,358.34	0.4%	\$ 80,400.00	1.0%
<i>Med Staff Chairs - Wellness Neighborhood</i>	\$ 2,851.22	0.0%	\$ 9,177.03	0.0%	\$ 11,196.39	0.0%	\$ 1,462.40	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Radiology Guarantee</i>	\$ 285,577.77	1.3%	\$ 233,702.97	1.0%	\$ 388,693.02	1.4%	\$ 475,627.40	2.4%	\$ 426,362.30	2.5%	\$ 583,513.89	3.4%	\$ -	0.0%
<i>Medi-Cal Prime</i>	\$ 350.00	0.0%	\$ 29,125.50	0.1%	\$ -	0.0%	\$ -	0.0%	\$ 800.00	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Health Info Technology</i>	\$ -	0.0%	\$ 102,872.50	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Sleep Medicine Clinic IVCH</i>	\$ 154,306.76	0.7%	\$ 136,230.39	0.6%	\$ 180,092.41	0.7%	\$ 83,148.45	0.4%	\$ 61,729.65	0.4%	\$ 1,618.47	0.0%	\$ -	0.0%
<i>Laboratory</i>	\$ 72,803.04	0.3%	\$ 64,555.16	0.3%	\$ 101,481.27	0.4%	\$ 119,416.83	0.6%	\$ 116,257.47	0.7%	\$ 118,369.77	0.7%	\$ 135,200.00	1.6%
<i>IVCH Medicine Call</i>	\$ 1,460,043.75	6.5%	\$ 1,464,190.25	6.0%	\$ 1,464,682.83	5.3%	\$ 1,460,663.30	7.4%	\$ 1,712,422.48	10.1%	\$ 1,600,008.94	9.4%	\$ 1,784,200.00	21.5%
321 - Therapist Fees	\$ 4,343,390.31	19.2%	\$ 4,756,294.82	19.6%	\$ 5,393,393.38	19.5%	\$ 5,290,641.47	26.7%	\$ 5,921,565.76	34.9%	\$ 6,457,320.37	37.9%	\$ -	0.0%
<i>Cancer Center (Therapist Fees)</i>	\$ 67,445.50	0.3%	\$ 65,155.44	0.3%	\$ 68,890.06	0.2%	\$ 55,673.00	0.3%	\$ 10,307.25	0.1%	\$ 49,871.00	0.3%	\$ -	0.0%
<i>Home Health/Hospice Fees</i>	\$ -	0.0%	\$ -	0.0%	\$ 303,285.90	1.1%	\$ 279,470.80	1.4%	\$ 267,189.41	1.6%	\$ 298,779.44	1.8%	\$ -	0.0%
<i>Occupational Therapy</i>	\$ 857,025.88	3.8%	\$ 690,302.00	2.8%	\$ 697,700.88	2.5%	\$ 729,431.52	3.7%	\$ 910,428.85	5.4%	\$ 935,646.82	5.5%	\$ -	0.0%
<i>Physical Therapy</i>	\$ 3,356,455.95	14.8%	\$ 3,928,754.09	16.2%	\$ 4,198,993.81	15.2%	\$ 4,062,993.93	20.5%	\$ 4,492,411.92	26.5%	\$ 4,921,620.51	28.9%	\$ -	0.0%
<i>Speech Therapy</i>	\$ 62,462.98	0.3%	\$ 72,083.29	0.3%	\$ 124,522.73	0.5%	\$ 163,072.22	0.8%	\$ 241,228.33	1.4%	\$ 251,402.60	1.5%	\$ -	0.0%
323 - Legal Fees	\$ 700,348.39	3.1%	\$ 428,923.60	1.8%	\$ 451,979.01	1.6%	\$ 342,879.10	1.7%	\$ 662,296.42	3.9%	\$ 589,263.59	3.4%	\$ 718,200.00	8.7%
<i>American Arbitrations</i>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 22,725.00	0.1%	\$ -	0.0%	\$ -	0.0%
<i>BDO USA LLO</i>	\$ -	0.0%	\$ -	0.0%	\$ 7,712.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Beta Healthcare Group RMS</i>	\$ -	0.0%	\$ -	0.0%	\$ 855.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Brooke Barnum-Roberts</i>	\$ -	0.0%	\$ -	0.0%	\$ 21,700.00	0.1%	\$ 28,680.00	0.1%	\$ 21,460.00	0.1%	\$ 5,834.00	0.0%	\$ -	0.0%
<i>Colantuono, Highsmith, Whatley-District</i>	\$ 137,693.08	0.6%	\$ 36,543.34	0.2%	\$ 31,516.82	0.1%	\$ 40,254.94	0.2%	\$ 51,493.70	0.3%	\$ 8,177.80	0.0%	\$ 100,000.00	1.2%
<i>Colantuono, Highsmith, Whatley-Board</i>	\$ 14,465.00	0.1%	\$ 22,192.50	0.1%	\$ 25,836.55	0.1%	\$ 29,779.24	0.2%	\$ 24,365.00	0.1%	\$ 16,419.66	0.1%	\$ 30,000.00	0.4%
<i>Colantuono, Highsmith, Whatley-Truckee Surgery Center</i>	\$ -	0.0%	\$ -	0.0%	\$ 1,631.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Davis, Wright, Tremaine</i>	\$ -	0.0%	\$ -	0.0%	\$ 5,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>ECG Management - Corp Compliance</i>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,450.00	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Foley & Lardner</i>	\$ 1,532.29	0.0%	\$ 1,221.18	0.0%	\$ (5,000.00)	0.0%	\$ 422.10	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Foley & Lardner - TIRHR</i>	\$ 2,664.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Gordon, Rees, Scully, Mansukhani LLP</i>	\$ -	0.0%	\$ -	0.0%	\$ 1,547.00	0.0%	\$ 11,452.75	0.1%	\$ -	0.0%	\$ 1,416.00	0.0%	\$ -	0.0%
<i>Hooper, Lundy, & Bookman</i>	\$ 175,633.70	0.8%	\$ 78,406.67	0.3%	\$ 117,604.93	0.4%	\$ 32,485.00	0.2%	\$ 146,841.79	0.9%	\$ 225,812.95	1.3%	\$ 288,000.00	3.5%
<i>Hooper, Lundy, & Bookman- Corp Compliance</i>	\$ 94,114.00	0.4%	\$ 65,156.77	0.3%	\$ 1,349.00	0.0%	\$ 896.50	0.0%	\$ 80,234.10	0.5%	\$ -	0.0%	\$ -	0.0%
<i>Judicate West</i>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 2,700.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>King and Spalding</i>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 225,581.61	1.3%	\$ 252,509.70	1.5%	\$ 190,200.00	2.3%
<i>Legal Fees HR</i>	\$ -	0.0%	\$ -	0.0%	\$ (10,000.00)	0.0%	\$ 16,320.37	0.1%	\$ 6,407.59	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Litigation Services & Technologies of Nevada</i>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,375.70	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<i>Littler Medelson, P C</i>	\$ -	0.0%	\$ 13,017.50	0.1%	\$ (3,740.89)	0.0%	\$ 7,478.00	0.0%	\$ 6,438.75	0.0%	\$ 834.00	0.0%	\$ 1,200.00	0.0%
<i>Melendres & Melendres</i>	\$ -	0.0%	\$ -	0.0%	\$ 3,150.00	0.0%	\$ 3,295.00	0.0%	\$ 1,155.00	0.0%	\$ 416.00	0.0%	\$ -	0.0%
<i>Porter Simon</i>	\$ 11,390.50	0.1%	\$ 5,835.59	0.0%	\$ 24,734.30	0.1%	\$ 28,483.44	0.1%	\$ 11,907.08	0.1%	\$ 3,334.00	0.0%	\$ 600.00	0.0%
<i>Rybicki & Associates P C</i>	\$ 51,017.90	0.2%	\$ 115,190.47	0.5%	\$ 102,117.35	0.4%	\$ 78,014.03	0.4%	\$ 49,568.71	0.3%	\$ 61,250.48	0.4%	\$ 45,000.00	0.5%
<i>Trucker Huss</i>	\$ 1,080.00	0.0%	\$ 345.00	0.0%	\$ 27,317.50	0.1%	\$ 19,762.50	0.1%	\$ 1,280.00	0.0%	\$ 250.00	0.0%	\$ 30,000.00	0.4%
<i>Wilson Sonsini Goodrich - TIRHR</i>	\$ 177,347.02	0.8%	\$ 89,370.70	0.4%	\$ 72,953.75	0.3%	\$ 11,439.40	0.1%	\$ 139.50	0.0%	\$ 7,500.00	0.0%	\$ 20,000.00	0.2%
<i>Other Legal</i>	\$ 33,410.90	0.1%	\$ 1,643.88	0.0%	\$ 25,693.70	0.1%	\$ 29,570.13	0.1%	\$ 11,248.59	0.1%	\$ 3,009.00	0.0%	\$ 13,200.00	0.2%

PROFESSIONAL FEES PAID ANALYSIS														
SUB ACCT & DETAIL	FY 2017 TOTAL	% OF TOTAL PRO FEES	FY 2018 TOTAL	% OF TOTAL PRO FEES	FY 2019 TOTAL	% OF TOTAL PRO FEES	FY 2020 TOTAL	% OF TOTAL PRO FEES	FY 2021 TOTAL	% OF TOTAL PRO FEES	PROJECTED FY 2022 TOTAL	% OF TOTAL PRO FEES	FY 2023 BUDGET	% OF TOTAL PRO FEES
325 - Consulting Fees	\$ 2,239,921.92	9.9%	\$ 2,218,853.46	9.1%	\$ 1,833,983.27	6.6%	\$ 2,423,194.96	12.2%	\$ 1,727,903.29	10.2%	\$ 1,746,855.84	10.2%	\$ 2,689,085.00	32.4%
Board of Directors	\$ -	0.0%	\$ -	0.0%	\$ 118,896.57	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Business Office	\$ 29,166.69	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Central Scheduling	\$ -	0.0%	\$ 263,739.29	1.1%	\$ 111,219.70	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Cancer Center:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Radiation Oncology Consulting	\$ 7,613.85	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 280,500.00	1.4%	\$ 180,179.42	1.1%	\$ 216,664.82	1.3%	\$ 210,000.00	2.5%
District Matters	\$ 502,837.04	2.2%	\$ 142,762.89	0.6%	\$ 45,921.11	0.2%	\$ 37,327.76	0.2%	\$ 20,685.00	0.1%	\$ 130,978.79	0.8%	\$ 148,000.00	1.8%
Engineering / Facilities	\$ 27,931.92	0.1%	\$ -	0.0%	\$ 2,250.00	0.0%	\$ -	0.0%	\$ 9,155.69	0.1%	\$ -	0.0%	\$ -	0.0%
Finance Administration:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Bond Services & Rating Agency Fees	\$ 9,000.00	0.0%	\$ 650.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 550.00	0.0%	\$ 600.00	0.0%
Cost Report, OSHPD, & SCO Reporting - Reimbursement A	\$ 109,301.80	0.5%	\$ 74,024.00	0.3%	\$ 51,451.00	0.2%	\$ 62,142.50	0.3%	\$ 57,839.00	0.3%	\$ 71,191.38	0.4%	\$ 100,000.00	1.2%
Audit / Tax Firm	\$ 85,799.08	0.4%	\$ 78,420.06	0.3%	\$ 90,481.69	0.3%	\$ 95,056.04	0.5%	\$ 81,061.45	0.5%	\$ 81,675.00	0.5%	\$ 84,675.00	1.0%
Strategic / Financial / Market Planning & Analysis	\$ 4,246.84	0.0%	\$ 71,480.27	0.3%	\$ 63,312.50	0.2%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 250,000.00	3.0%
Foundations	\$ 43,385.57	0.2%	\$ 46,648.39	0.2%	\$ 45,941.75	0.2%	\$ 56,793.64	0.3%	\$ 48,173.75	0.3%	\$ 50,887.54	0.3%	\$ 53,075.00	0.6%
Human Resources	\$ 157,650.33	0.7%	\$ 142,755.33	0.6%	\$ 285,264.86	1.0%	\$ 260,258.30	1.3%	\$ 243,398.75	1.4%	\$ 294,646.22	1.7%	\$ 321,960.00	3.9%
Information Systems Conversion	\$ 159,282.40	0.7%	\$ 416,953.84	1.7%	\$ 291,376.03	1.1%	\$ 474,952.01	2.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Information Technology	\$ 383,742.94	1.7%	\$ 446,415.89	1.8%	\$ 173,635.05	0.6%	\$ 272,274.50	1.4%	\$ 232,658.94	1.4%	\$ 104,537.95	0.6%	\$ 262,000.00	3.2%
Kaufman Hall:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Strategic Planning	\$ 20,158.13	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Hospital Advisor/Budget Advisor/Cost Accounting	\$ -	0.0%	\$ 260,172.76	1.1%	\$ 302,500.00	1.1%	\$ 619,945.00	3.1%	\$ 462,215.00	2.7%	\$ 271,175.00	1.6%	\$ 60,000.00	0.7%
Marketing	\$ -	0.0%	\$ 8,360.00	0.0%	\$ 5,149.74	0.0%	\$ 54,958.33	0.3%	\$ 129,505.00	0.8%	\$ 217,761.66	1.3%	\$ 245,000.00	3.0%
Medical Staff	\$ -	0.0%	\$ 2,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
MSC/Managed Care	\$ 224,132.38	1.0%	\$ 178,138.29	0.7%	\$ 101,449.34	0.4%	\$ 135,140.15	0.7%	\$ 176,200.40	1.0%	\$ 181,764.93	1.1%	\$ 383,775.00	4.6%
Nursing/Quality Consulting	\$ 11,040.91	0.0%	\$ (215.00)	0.0%	\$ 686.50	0.0%	\$ 400.00	0.0%	\$ -	0.0%	\$ 407.90	0.0%	\$ -	0.0%
Process Improvement/Change Management	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 12,526.50	0.1%	\$ 500,000.00	6.0%
Pharmacy - Inpatient	\$ 71,618.21	0.3%	\$ -	0.0%	\$ -	0.0%	\$ 10,680.00	0.1%	\$ 37,025.45	0.2%	\$ 4,166.66	0.0%	\$ 28,000.00	0.3%
Physician Recruitment	\$ 165,190.40	0.7%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
PRIME Program	\$ 84,103.00	0.4%	\$ (368.07)	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Retail Pharmacy	\$ 8,392.92	0.0%	\$ 8,412.02	0.0%	\$ 30,093.00	0.1%	\$ 6,050.67	0.0%	\$ 8,161.85	0.0%	\$ 3,391.80	0.0%	\$ -	0.0%
Skilled Nursing Facility	\$ 10,512.00	0.0%	\$ 10,512.00	0.0%	\$ 180.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 150.00	0.0%	\$ -	0.0%
Tahoe Institute for Rural Health Research	\$ 71,758.14	0.3%	\$ 63,776.92	0.3%	\$ 107,794.39	0.4%	\$ 48,166.99	0.2%	\$ 28,066.50	0.2%	\$ 27,220.74	0.2%	\$ 42,000.00	0.5%
Other Consulting	\$ 9,339.17	0.0%	\$ 4,214.58	0.0%	\$ 113.36	0.0%	\$ 1,082.83	0.0%	\$ 13,577.09	0.1%	\$ 75,908.95	0.4%	\$ -	0.0%
GRAND TOTAL TFHS	\$ 22,626,575.65	100.0%	\$ 24,273,706.48	100.0%	\$ 27,640,035.15	100.0%	\$ 19,847,799.67	100.0%	\$ 16,961,138.63	100.0%	\$ 17,035,889.66	100.0%	\$ 8,293,867.00	100.0%

GROSS INPATIENT REVENUE PER DISCHARGE

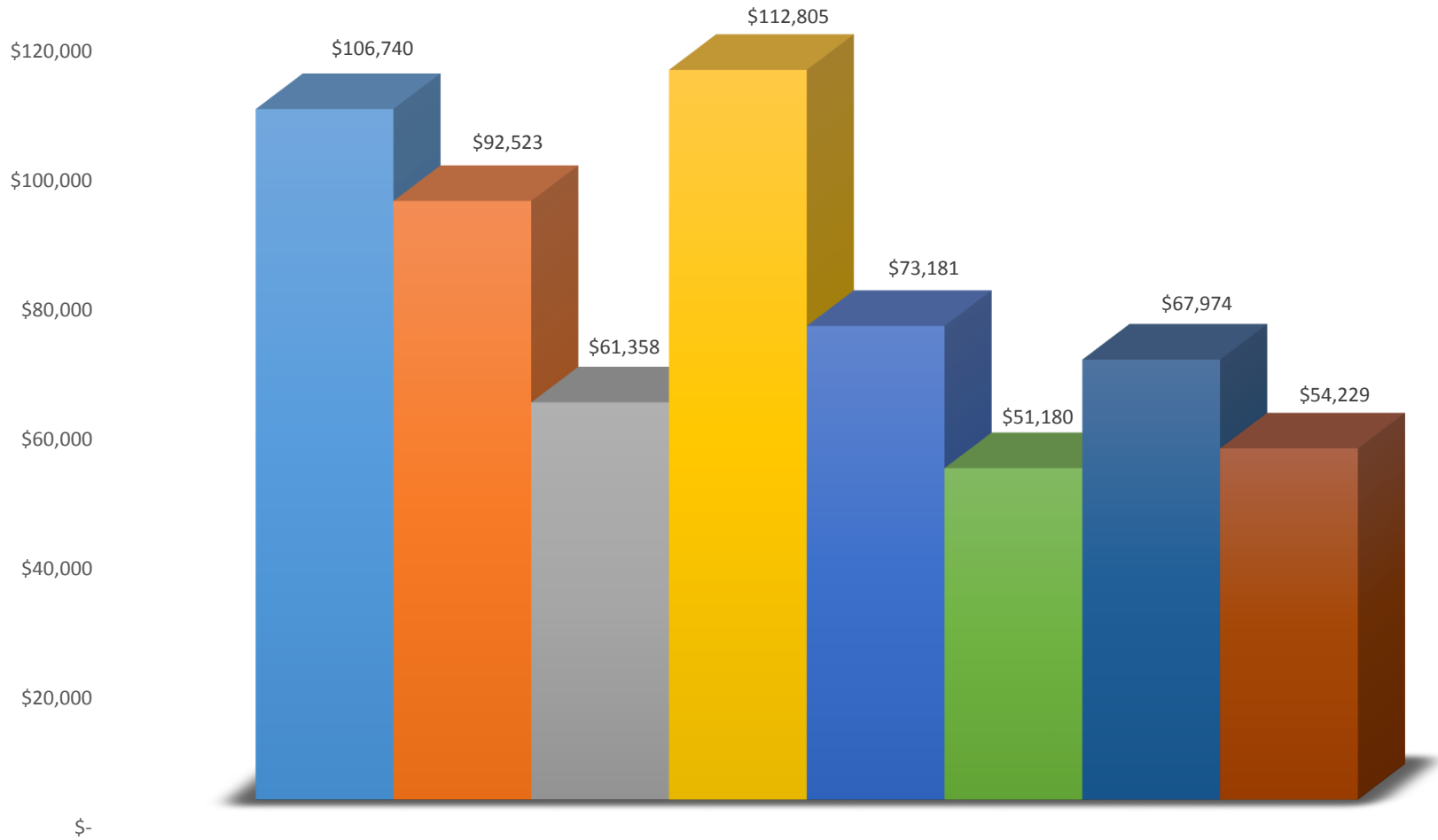
■ All CA Hospitals (304) ■ All CA District Hospitals (34) ■ All CA Rural Hospitals (58) ■ TFHD



SOURCE: 2020 OSHPD Hospital Annual Financial Data Profile - Based on 04-18-2022 Data Extract from OSHPD Hospital Annual Disclosure Reports
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS INPATIENT REVENUE PER DISCHARGE

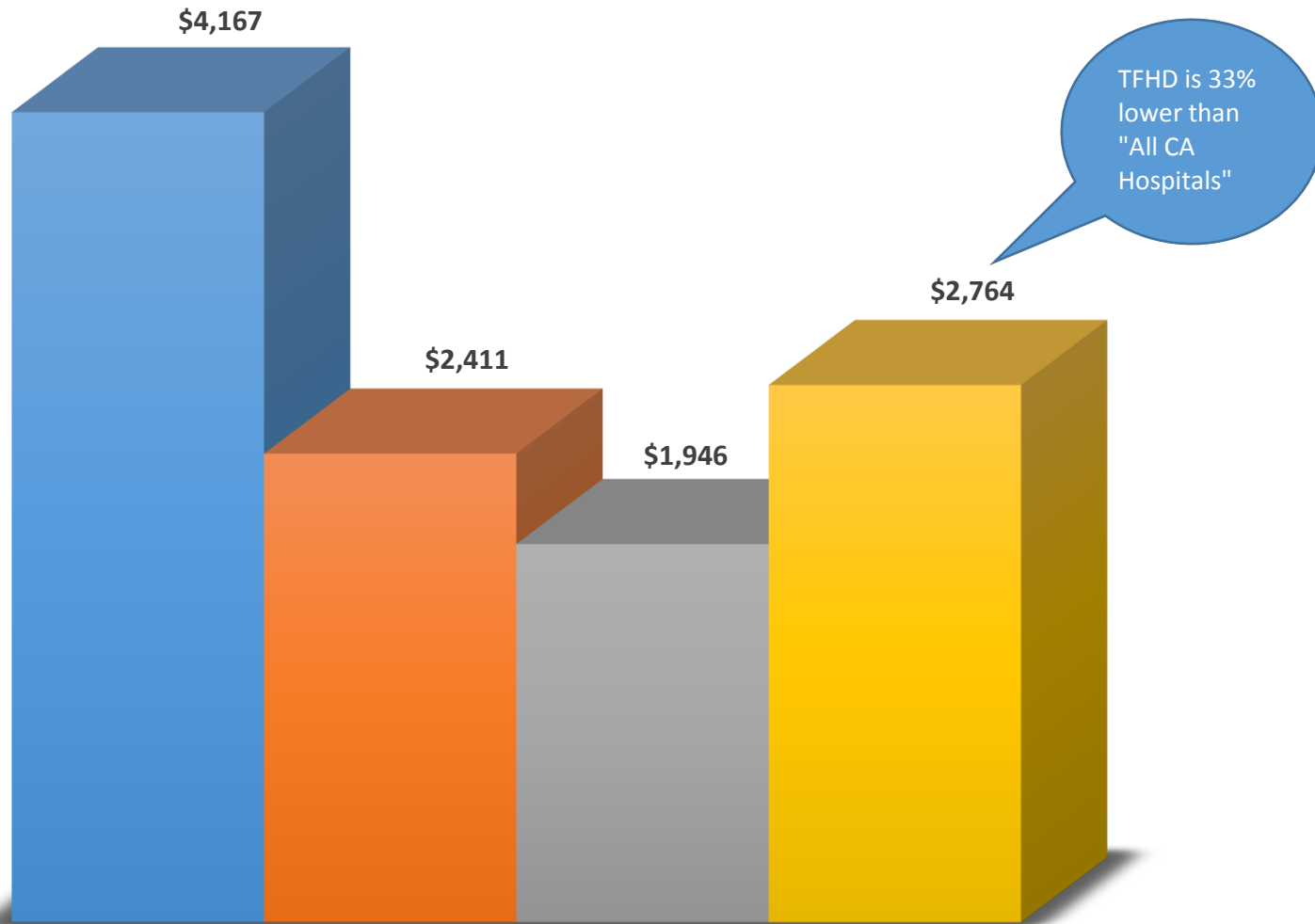
- CA Statewide Average
- Barton Memorial Hospital
- Mammoth Hospital
- Marshall Medical Center
- Sierra Nevada Memorial Hospital
- Sutter Auburn Faith Hospital
- Sutter Roseville Medical Center
- Tahoe Forest Hospital



SOURCE: 2020 OSHPD Hospital Annual Financial Data Profile - Based on 04-18-2022 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS OUTPATIENT REVENUE PER VISIT

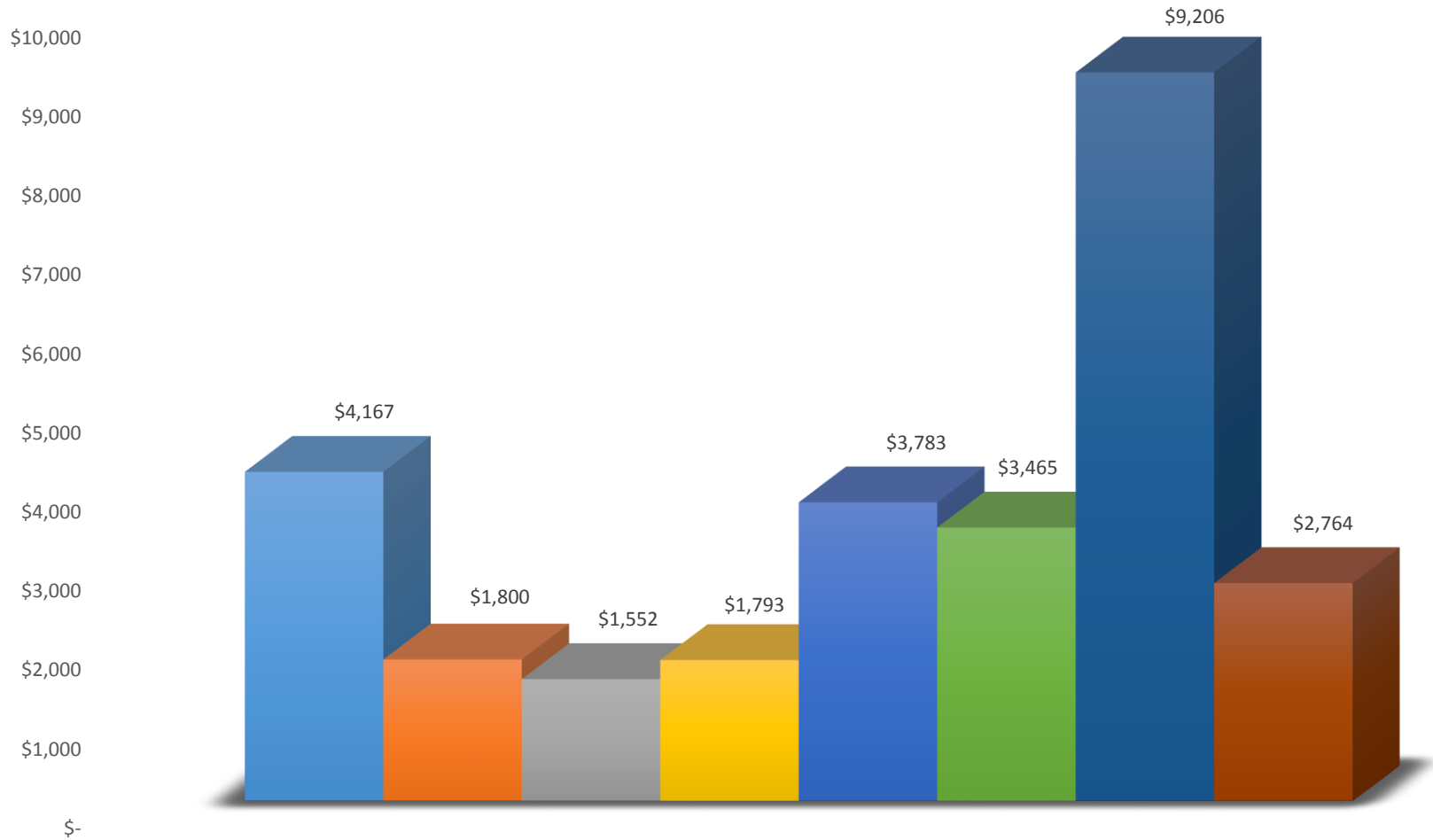
■ All CA Hospitals (304) ■ All CA District Hospitals (34) ■ All CA Rural Hospitals (58) ■ TFHD



SOURCE: 2020 OSHPD Hospital Annual Financial Data Profile - Based on 04-18-2022 Data Extract from OSHPD Hospital Annual Disclosure Reports
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS OUTPATIENT REVENUE PER VISIT

- CA Statewide Average
- Barton Memorial Hospital
- Mammoth Hospital
- Marshall Medical Center
- Sierra Nevada Memorial Hospital
- Sutter Auburn Faith Hospital
- Sutter Roseville Medical Center
- Tahoe Forest Hospital



SOURCE: 2020 OSHPD Hospital Annual Financial Data Profile - Based on 04-18-2022 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

TAHOE FOREST HOSPITAL DISTRICT (TFHD)
CHARGE COMPARISON

	Note Reference	CPT Code	Prior To 8/1/2022 TFHD	Rate Increase Effective 8/1/2022 TFHD	Percentile Ranking	Inclusive of TFHD		CALIFORNIA				4 Hospital Average	% TFHD is Higher or (Lower) than the 4 CA Hospital Average	
						Average	Median	Barton Memorial	Sutter Auburn Faith	Marshall Medical	Dignity Sierra Nevada			
Emergency Room	Visit - Level 1	(A)	99281	\$ 421	\$ 442	0%	\$ 605	\$ 610	\$ 715	\$ 505	\$ 760	\$ 557	\$ 634	-30.3%
	Visit - Level 2	(A) (B)	99282	\$ 763	\$ 801	0%	\$ 1,179	\$ 1,216	\$ 1,483	\$ 1,228	\$ 1,204	\$ 1,114	\$ 1,257	-36.3%
	Visit - Level 3	(A) (B)	99283	\$ 1,376	\$ 1,445	0%	\$ 1,969	\$ 2,108	\$ 2,080	\$ 2,214	\$ 2,137	\$ 1,838	\$ 2,067	-30.1%
	Visit - Level 4	(A) (B)	99284	\$ 2,273	\$ 2,387	0%	\$ 3,346	\$ 3,356	\$ 4,286	\$ 3,715	\$ 2,998	\$ 3,622	\$ 3,655	-34.7%
	Visit - Level 5	(A)	99285	\$ 3,343	\$ 3,510	0%	\$ 4,839	\$ 4,832	\$ 6,180	\$ 5,467	\$ 4,198	\$ 5,571	\$ 5,354	-34.4%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 134	\$ 141	25%	\$ 226	\$ 172	\$ 437	\$ 204	\$ 121	\$ 1,106	\$ 467	-69.9%
	Blood Gas Analysis, including O ₂ saturation	(B)	82805/82803	\$ 282	\$ 296	33%	\$ 394	\$ 296	N/A	\$ 790	\$ 95	\$ 773	\$ 553	-46.4%
	Complete Blood Count, automated	(B)	85027	\$ 98	\$ 103	25%	\$ 151	\$ 123	\$ 297	\$ 143	\$ 59	\$ 523	\$ 256	-59.7%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 122	\$ 128	25%	\$ 182	\$ 137	\$ 388	\$ 146	\$ 68	\$ 709	\$ 328	-60.9%
	Comprehensive Metabolic Panel	(B)	80053	\$ 166	\$ 174	0%	\$ 275	\$ 216	\$ 493	\$ 238	\$ 195	\$ 1,622	\$ 637	-72.6%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 110	\$ 116	25%	\$ 168	\$ 136	\$ 326	\$ 156	\$ 73	\$ 560	\$ 279	-58.6%
	Lipid Panel	(B)	80061	\$ 210	\$ 221	25%	\$ 253	\$ 245	\$ 388	\$ 269	\$ 133	\$ 616	\$ 352	-37.3%
	Partial Thromboplastin Time	(B)	85730	\$ 104	\$ 109	25%	\$ 169	\$ 152	\$ 303	\$ 195	\$ 69	\$ 579	\$ 286	-61.9%
	Prothrombin Time	(B)	85610	\$ 68	\$ 71	25%	\$ 96	\$ 82	\$ 160	\$ 92	\$ 59	\$ 450	\$ 190	-62.5%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 263	\$ 276	50%	\$ 259	\$ 249	\$ 392	\$ 222	\$ 146	\$ 745	\$ 376	-26.6%
	Troponin, Quantitative	(B)	84484	\$ 240	\$ 252	25%	\$ 344	\$ 318	\$ 579	\$ 383	\$ 160	\$ 588	\$ 428	-41.1%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 43	\$ 45	0%	\$ 72	\$ 64	\$ 113	\$ 76	\$ 52	\$ 267	\$ 127	-64.5%
	Urinalysis, with microscopy	(B)	81000-81001	\$ 51	\$ 54	25%	\$ 83	\$ 66	\$ 153	\$ 79	\$ 46	\$ 367	\$ 161	-66.8%
Diagnostic Imaging	Xray - Chest two views	(B)	71020/71046	\$ 425	\$ 446	25%	\$ 581	\$ 530	\$ 1,000	\$ 613	\$ 266	\$ 980	\$ 715	-37.6%
	Xray - Lower Back - four views	(B)	72110	\$ 774	\$ 813	0%	\$ 1,173	\$ 1,140	\$ 1,601	\$ 877	\$ 1,402	\$ 1,093	\$ 1,243	-34.6%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 5,160	\$ 5,418	0%	\$ 6,490	\$ 6,424	\$ 7,694	\$ 6,627	\$ 6,220	\$ 7,254	\$ 6,949	-22.0%
	Mammography - Screening, Bilateral	(B)	77067	\$ 484	\$ 508	0%	\$ 636	\$ 577	\$ 883	\$ 536	\$ 618	\$ 541	\$ 644	-21.1%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 977	\$ 1,026	25%	\$ 1,282	\$ 1,148	\$ 1,860	\$ 1,271	\$ 971	\$ 1,163	\$ 1,316	-22.1%
	US - Abdomen complete	(B)	76700	\$ 977	\$ 1,026	0%	\$ 1,764	\$ 1,480	\$ 3,071	\$ 1,416	\$ 1,545	\$ 1,743	\$ 1,944	-47.2%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 2,979	\$ 3,128	0%	\$ 4,563	\$ 4,157	\$ 6,809	\$ 4,343	\$ 3,972	\$ 6,228	\$ 5,338	-41.4%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 1,958	\$ 2,056	0%	\$ 3,414	\$ 3,200	\$ 5,199	\$ 3,209	\$ 3,190	\$ 4,152	\$ 3,938	-47.8%
CT Scan - Abdomen with contrast	(B)	74160	\$ 2,979	\$ 3,128	0%	\$ 4,623	\$ 4,278	\$ 6,809	\$ 4,000	\$ 4,556	\$ 6,228	\$ 5,398	-42.1%	
Room Rates	Intensive Care Unit			\$ 9,322	\$ 9,788	0%	\$ 11,925	\$ 11,321	\$ 15,270	\$ 12,756	\$ 9,885	\$ 13,487	\$ 12,850	-23.8%
	Medical/Surgical Unit - Private			\$ 4,549	\$ 4,776	50%	\$ 5,103	\$ 4,649	\$ 6,634	\$ 4,481	\$ 4,521	\$ 5,018	\$ 5,163	-7.5%
	Nursery Unit			\$ 1,347	\$ 1,414	0%	\$ 2,420	\$ 2,005	\$ 2,005	N/A	\$ 3,843	\$ 2,901	\$ 2,916	-51.5%
	Skilled Nursing Facility			\$ 620	\$ 620	100%	\$ 620	\$ 620	N/A	N/A	N/A	N/A	N/A	N/A
Average of all 25 common outpatient procedures noted by (B) above			\$ 921	\$ 967	0%	\$ 1,363	\$ 1,268	\$ 1,950	\$ 1,322	\$ 1,214	\$ 1,794	\$ 1,570	-38.4%	

(C)
(D)

Note Reference:

- (A) Level 1 - low severity - example a toothache with treatment other than a prescription, Plan B Rx.
Level 2 - low to moderate severity - minor illness with no lab or x-ray other than a simple strep screen or UTI, abrasions, small cuts with no suturing
Level 3 - moderate severity - labs, x-rays, medications simple lacerations with sutures, simple asthma that resolves, sprains
Level 4 - moderate to high severity - IV's for hydration, IV medications, splinting of fractures that are straight forward, simple chest pain, asthma that needs repeated breathing treatment or medications
Level 5 - high severity - traumas, transfers, GI bleeds, overdoses, sedation for fracture reductions

(B) Charge is listed in the 25 most common outpatient procedures performed in a hospital per the OSHPD web site listed below under Source.

(C) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Laboratory reflects the Outpatient pricing.

(D) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Diagnostic Imaging reflects the Outpatient pricing.

Charge is lower than TFHD
Charge is higher than TFHD

TFHDs percentile ranking is lower than the 50th
TFHDs percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster

Definitions: Median - is the middle value in a list ordered from smallest to largest.
N/A - Not Applicable or Not Available

TAHOE FOREST HOSPITAL DISTRICT (TFHD)
CHARGE COMPARISON

	Note Reference	CPT Code	Prior To 8/1/2022 TFHD	Proposed Rate Increase Effective 8/1/2022 TFHD	Percentile Ranking	Inclusive of TFHD Average Median		NEVADA		2 Hospital Average	% TFHD is Higher or (Lower) than the 2 NV Hospital Average	
								Renown	St. Mary's Regional			
Emergency Room	Visit - Level 1	(A)	99281	\$ 421	\$ 442	50%	\$ 425	\$ 442	\$ 500	\$ 333	\$ 417	6.1%
	Visit - Level 2	(A) (B)	99282	\$ 763	\$ 801	50%	\$ 787	\$ 801	\$ 906	\$ 654	\$ 780	2.7%
	Visit - Level 3	(A) (B)	99283	\$ 1,376	\$ 1,445	50%	\$ 1,384	\$ 1,445	\$ 1,595	\$ 1,111	\$ 1,353	6.8%
	Visit - Level 4	(A) (B)	99284	\$ 2,273	\$ 2,387	50%	\$ 2,232	\$ 2,387	\$ 2,508	\$ 1,802	\$ 2,155	10.8%
	Visit - Level 5	(A)	99285	\$ 3,343	\$ 3,510	50%	\$ 3,246	\$ 3,510	\$ 3,600	\$ 2,627	\$ 3,113	12.7%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 134	\$ 141	50%	\$ 136	\$ 141	\$ 57	\$ 211	\$ 134	4.9%
	Blood Gas Analysis, including O ₂ saturation	(B)	82805/82803	\$ 282	\$ 296	0%	\$ 352	\$ 352	N/A	\$ 408	\$ 408	-27.4%
	Complete Blood Count, automated	(B)	85027	\$ 98	\$ 103	50%	\$ 85	\$ 103	\$ 44	\$ 107	\$ 76	36.3%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 122	\$ 128	100%	\$ 102	\$ 127	\$ 52	\$ 127	\$ 90	43.0%
	Comprehensive Metabolic Panel	(B)	80053	\$ 166	\$ 174	50%	\$ 180	\$ 174	\$ 71	\$ 293	\$ 182	-4.3%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 110	\$ 116	50%	\$ 97	\$ 116	\$ 44	\$ 133	\$ 88	30.6%
	Lipid Panel	(B)	80061	\$ 210	\$ 221	100%	\$ 173	\$ 209	\$ 90	\$ 209	\$ 149	47.7%
	Partial Thromboplastin Time	(B)	85730	\$ 104	\$ 109	50%	\$ 91	\$ 109	\$ 41	\$ 122	\$ 81	34.2%
	Prothrombin Time	(B)	85610	\$ 68	\$ 71	50%	\$ 62	\$ 71	\$ 29	\$ 86	\$ 58	23.8%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 263	\$ 276	100%	\$ 201	\$ 213	\$ 113	\$ 213	\$ 163	69.4%
	Troponin, Quantitative	(B)	84484	\$ 240	\$ 252	100%	\$ 184	\$ 217	\$ 84	\$ 217	\$ 151	67.3%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 43	\$ 45	50%	\$ 44	\$ 45	\$ 23	\$ 64	\$ 44	3.4%
Urinalysis, with microscopy	(B)	81000-81001	\$ 51	\$ 54	50%	\$ 56	\$ 54	\$ 21	\$ 93	\$ 57	-5.6%	
Diagnostic Imaging	Xray - Chest two views	(B)	71020/71046	\$ 425	\$ 446	50%	\$ 463	\$ 446	\$ 558	\$ 384	\$ 471	-5.3%
	Xray - Lower Back - four views	(B)	72110	\$ 774	\$ 813	50%	\$ 879	\$ 813	\$ 751	\$ 1,074	\$ 913	-10.9%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 5,160	\$ 5,418	100%	\$ 4,267	\$ 4,844	\$ 2,539	\$ 4,844	\$ 3,692	46.8%
	Mammography - Screening, Bilateral	(B)	77067	\$ 484	\$ 508	50%	\$ 525	\$ 508	\$ 646	\$ 421	\$ 534	-4.7%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 977	\$ 1,026	100%	\$ 888	\$ 888	\$ 751	\$ 888	\$ 820	25.2%
	US - Abdomen complete	(B)	76700	\$ 977	\$ 1,026	50%	\$ 969	\$ 1,026	\$ 751	\$ 1,130	\$ 941	9.1%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 2,979	\$ 3,128	100%	\$ 2,319	\$ 2,598	\$ 1,231	\$ 2,598	\$ 1,915	63.4%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 1,958	\$ 2,056	50%	\$ 1,802	\$ 2,056	\$ 751	\$ 2,600	\$ 1,676	22.7%
CT Scan - Abdomen with contrast	(B)	74160	\$ 2,979	\$ 3,128	100%	\$ 2,410	\$ 2,871	\$ 1,231	\$ 2,871	\$ 2,051	52.5%	
Room Rates	Intensive Care Unit			\$ 9,322	\$ 9,788	100%	\$ 6,455	\$ 4,926	\$ 4,926	\$ 4,650	\$ 4,788	104.4%
	Medical/Surgical Unit - Private			\$ 4,549	\$ 4,776	100%	\$ 3,383	\$ 2,833	\$ 2,833	\$ 2,541	\$ 2,687	77.8%
	Nursery Unit			\$ 1,347	\$ 1,414	0%	\$ 1,473	\$ 1,473	\$ 1,532	N/A	N/A	N/A
	Skilled Nursing Facility			\$ 620	\$ 620	100%	\$ 620	\$ 620	N/A	N/A	#DIV/0!	N/A
Average of all 25 common outpatient procedures noted by (B) above			\$ 921	\$ 967	100%	\$ 831	\$ 906	\$ 620	\$ 906	\$ 763	26.6%	

Note Reference:

- (A) Level 1 - low severity - example a toothache with treatment other than a prescription, Plan B Rx.
 Level 2 - low to moderate severity - minor illness with no lab or x-ray other than a simple strep screen or UTI, abrasions, small cuts with no suturing
 Level 3 - moderate severity - labs, x-rays, medications simple lacerations with sutures, simple asthma that resolves, sprains
 Level 4 - moderate to high severity - IV's for hydration, IV medications, splinting of fractures that are straight forward, simple chest pain, asthma that needs repeated breathing treatment or medications
 Level 5 - high severity - traumas, transfers, GI bleeds, overdoses, sedation for fracture reductions

(B) Charge is listed in the 25 most common outpatient procedures performed in a hospital per the OSHPD web site listed below under Source.

Charge is lower than TFHD
 Charge is higher than TFHD

TFHDs percentile ranking is lower than the 50th
 TFHDs percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster

Definitions: Median - is the middle value in a list ordered from smallest to largest.
 N/A - Not Applicable or Not Available

TAHOE FOREST HOSPITAL DISTRICT
CHARGE COMPARISON
HOSPITAL TO HOSPITAL WITH OUTPATIENT LOWER TIERED PRICING

	Note Reference	CPT Code	Prior To 8/1/2022 TFHD	Proposed Rate Increase Effective 8/1/2022 TFHD	Percentile Ranking	Inclusive of TFHD		CALIFORNIA				NEVADA		6 Hospital Average	6 Hospital Median	6 Hospital Average % Var.	6 Hospital Median % Var.	
						Average	Median	Barton Memorial	Sutter Auburn Faith	Marshall Medical	Dignity Sierra Nevada	Renown	St. Mary's Regional					
Emergency Room	Visit - Level 1	(A)	99281	\$ 421	\$ 442	17%	\$ 545	\$ 503	\$ 715	\$ 505	\$ 760	\$ 557	\$ 500	\$ 333	\$ 562	\$ 531	-21.3%	-16.8%
	Visit - Level 2	(A) (B)	99282	\$ 763	\$ 801	17%	\$ 1,056	\$ 1,010	\$ 1,483	\$ 1,228	\$ 1,204	\$ 1,114	\$ 906	\$ 654	\$ 1,098	\$ 1,159	-27.1%	-30.9%
	Visit - Level 3	(A) (B)	99283	\$ 1,376	\$ 1,445	17%	\$ 1,774	\$ 1,717	\$ 2,080	\$ 2,214	\$ 2,137	\$ 1,838	\$ 1,595	\$ 1,111	\$ 1,829	\$ 1,959	-21.0%	-26.2%
	Visit - Level 4	(A) (B)	99284	\$ 2,273	\$ 2,387	17%	\$ 3,045	\$ 2,753	\$ 4,286	\$ 3,715	\$ 2,998	\$ 3,622	\$ 2,508	\$ 1,802	\$ 3,155	\$ 3,310	-24.4%	-27.9%
	Visit - Level 5	(A)	99285	\$ 3,343	\$ 3,510	17%	\$ 4,450	\$ 3,899	\$ 6,180	\$ 5,467	\$ 4,198	\$ 5,571	\$ 3,600	\$ 2,627	\$ 4,607	\$ 4,832	-23.8%	-27.4%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 134	\$ 141	33%	\$ 325	\$ 172	\$ 437	\$ 204	\$ 121	\$ 1,106	\$ 57	\$ 211	\$ 356	\$ 208	-60.5%	-32.2%
	Blood Gas Analysis, including O ₂ saturation	(B)	82805/82803	\$ 282	\$ 296	25%	\$ 472	\$ 352	N/A	\$ 790	\$ 95	\$ 773	N/A	\$ 408	\$ 516	\$ 591	-42.7%	-49.9%
	Complete Blood Count, automated	(B)	85027	\$ 98	\$ 103	33%	\$ 182	\$ 105	\$ 297	\$ 143	\$ 59	\$ 523	\$ 44	\$ 107	\$ 196	\$ 125	-47.4%	-17.7%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 122	\$ 128	50%	\$ 231	\$ 128	\$ 388	\$ 146	\$ 68	\$ 709	\$ 52	\$ 127	\$ 248	\$ 137	-48.4%	-6.2%
	Comprehensive Metabolic Panel	(B)	80053	\$ 166	\$ 174	17%	\$ 441	\$ 216	\$ 493	\$ 238	\$ 195	\$ 1,622	\$ 71	\$ 293	\$ 485	\$ 266	-64.1%	-34.4%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 110	\$ 116	33%	\$ 201	\$ 124	\$ 326	\$ 156	\$ 73	\$ 560	\$ 44	\$ 133	\$ 215	\$ 144	-46.4%	-20.0%
	Lipid Panel	(B)	80061	\$ 210	\$ 221	50%	\$ 275	\$ 215	\$ 388	\$ 269	\$ 133	\$ 616	\$ 90	\$ 209	\$ 284	\$ 239	-22.4%	-7.7%
	Partial Thromboplastin Time	(B)	85730	\$ 104	\$ 109	33%	\$ 203	\$ 115	\$ 303	\$ 195	\$ 69	\$ 579	\$ 41	\$ 122	\$ 218	\$ 158	-49.9%	-31.0%
	Prothrombin Time	(B)	85610	\$ 68	\$ 71	33%	\$ 135	\$ 79	\$ 160	\$ 92	\$ 59	\$ 450	\$ 29	\$ 86	\$ 146	\$ 89	-51.1%	-19.9%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 263	\$ 276	67%	\$ 301	\$ 218	\$ 392	\$ 222	\$ 146	\$ 745	\$ 113	\$ 213	\$ 305	\$ 218	-9.5%	27.0%
	Troponin, Quantitative	(B)	84484	\$ 240	\$ 252	50%	\$ 323	\$ 235	\$ 579	\$ 383	\$ 160	\$ 588	\$ 84	\$ 217	\$ 335	\$ 300	-24.8%	-16.0%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 43	\$ 45	17%	\$ 92	\$ 58	\$ 113	\$ 76	\$ 52	\$ 267	\$ 23	\$ 64	\$ 99	\$ 70	-54.5%	-35.7%
	Urinalysis, with microscopy	(B)	81000-81001	\$ 51	\$ 54	33%	\$ 116	\$ 66	\$ 153	\$ 79	\$ 46	\$ 367	\$ 21	\$ 93	\$ 126	\$ 86	-57.7%	-37.6%
Diagnostic Imaging	Xray - Chest two views	(B)	71020/71046	\$ 425	\$ 446	33%	\$ 607	\$ 502	\$ 1,000	\$ 613	\$ 266	\$ 980	\$ 558	\$ 384	\$ 633	\$ 586	-29.5%	-23.8%
	Xray - Lower Back - four views	(B)	72110	\$ 774	\$ 813	17%	\$ 1,087	\$ 976	\$ 1,601	\$ 877	\$ 1,402	\$ 1,093	\$ 751	\$ 1,074	\$ 1,133	\$ 1,084	-28.3%	-25.0%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 5,160	\$ 5,418	33%	\$ 5,799	\$ 5,819	\$ 7,694	\$ 6,627	\$ 6,220	\$ 7,254	\$ 2,539	\$ 4,844	\$ 5,863	\$ 6,424	-7.6%	-15.7%
	Mammography - Screening, Bilateral	(B)	77067	\$ 484	\$ 508	17%	\$ 593	\$ 539	\$ 883	\$ 536	\$ 618	\$ 541	\$ 646	\$ 421	\$ 607	\$ 579	-16.3%	-12.3%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 977	\$ 1,026	50%	\$ 1,133	\$ 998	\$ 1,860	\$ 1,271	\$ 971	\$ 1,163	\$ 751	\$ 888	\$ 1,151	\$ 1,067	-10.8%	-3.9%
	US - Abdomen complete	(B)	76700	\$ 977	\$ 1,026	17%	\$ 1,526	\$ 1,273	\$ 3,071	\$ 1,416	\$ 1,545	\$ 1,743	\$ 751	\$ 1,130	\$ 1,609	\$ 1,480	-36.3%	-30.7%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 2,979	\$ 3,128	33%	\$ 4,044	\$ 3,550	\$ 6,809	\$ 4,343	\$ 3,972	\$ 6,228	\$ 1,231	\$ 2,598	\$ 4,197	\$ 4,157	-25.5%	-24.8%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 1,958	\$ 2,056	17%	\$ 3,023	\$ 2,895	\$ 5,199	\$ 3,209	\$ 3,190	\$ 4,152	\$ 751	\$ 2,600	\$ 3,184	\$ 3,200	-35.4%	-35.7%
CT Scan - Abdomen with contrast	(B)	74160	\$ 2,979	\$ 3,128	33%	\$ 4,118	\$ 3,564	\$ 6,809	\$ 4,000	\$ 4,556	\$ 6,228	\$ 1,231	\$ 2,871	\$ 4,283	\$ 4,278	-27.0%	-26.9%	
Room Rates	Intensive Care Unit			\$ 9,322	\$ 9,788	33%	\$ 10,109	\$ 9,837	\$ 15,270	\$ 12,756	\$ 9,885	\$ 13,487	\$ 4,926	\$ 4,650	\$ 10,162	\$ 11,321	-3.7%	-13.5%
	Medical/Surgical Unit - Private			\$ 4,549	\$ 4,776	67%	\$ 4,401	\$ 4,501	\$ 6,634	\$ 4,481	\$ 4,521	\$ 5,018	\$ 2,833	\$ 2,541	\$ 4,338	\$ 4,501	10.1%	6.1%
	Nursery Unit			\$ 1,347	\$ 1,414	0%	\$ 2,339	\$ 1,768	\$ 2,005	N/A	\$ 3,843	\$ 2,901	\$ 1,532	N/A	\$ 2,570	\$ 2,453	-45.0%	-42.3%
	Skilled Nursing Facility			\$ 620	\$ 620	0%	\$ 1,465	\$ 663	N/A	\$ 3,070	N/A	\$ 706	N/A	N/A	\$ 1,888	\$ 1,888	-67.2%	-67.2%
Average of all 25 common outpatient procedures noted by (B) above			\$ 921	\$ 967	33%	\$ 1,253	\$ 1,090	\$ 1,950	\$ 1,322	\$ 1,214	\$ 1,794	\$ 620	\$ 906	\$ 1,301	\$ 1,268	-25.7%	-23.8%	

Note Reference:

- (A) Level 1 - low severity - example a toothache with treatment other than a prescription, Plan B Rx.
Level 2 - low to moderate severity - minor illness with no lab or x-ray other than a simple strep screen or UTI, abrasions, small cuts with no suturing
Level 3 - moderate severity - labs, x-rays, medications simple lacerations with sutures, simple asthma that resolves, sprains
Level 4 - moderate to high severity - IV's for hydration, IV medications, splinting of fractures that are straight forward, simple chest pain, asthma that needs repeated breathing treatment or medications
Level 5 - high severity - traumas, transfers, GI bleeds, overdoses, sedation for fracture reductions

(B) Charge is listed in the 25 most common outpatient procedures performed in a hospital per the OSHPD web site listed below under Source.

(C) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Laboratory reflects the Outpatient pricing.

(D) Facility has different tiered pricing for Inpatient and Outpatient. Pricing for Diagnostic Imaging reflects the Outpatient pricing.

Charge is lower than TFHD
Charge is higher than TFHD

TFHDs percentile ranking is lower than the 50th
TFHDs percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster

Definitions: Median - is the middle value in a list ordered from smallest to largest.
N/A - Not Applicable or Not Available