



TAHOE FOREST HOSPITAL DISTRICT

# 2024-06-27 Special Meeting of the Board of Directors

Thursday, June 27, 2024 at 2:00 p.m.

Tahoe Forest Hospital - Eskridge Conference Room

10121 Pine Avenue, Truckee, CA 96161

# Meeting Book - 2024-06-27 Special Meeting of the Board of Directors

## Special Meeting

### AGENDA

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### 4. ITEMS FOR BOARD ACTION

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# SPECIAL MEETING OF THE BOARD OF DIRECTORS

## AGENDA

Thursday, June 27, 2024 at 2:00 p.m.  
Tahoe Forest Hospital – Eskridge Conference Room  
10121 Pine Avenue, Truckee, CA 96161

- 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 2025 Budget** ♦ .....ATTACHMENT  
Board of Directors will review and consider approval of the Fiscal Year 2025 Budget.
  - 4.2. **TFHD 3 Year Capital Plan – Fiscal Year 2026-2028** ♦ .....ATTACHMENT  
Board of Directors will review and consider approval of the Fiscal Year 2026-2028 Capital Plan.
- 5. **REPORT OF ACTIONS TAKEN IN CLOSED SESSION**
- 6. **ADJOURN**

*The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is June 27, 2024 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](http://www.tfhd.com)) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting. Materials related to an item on this Agenda submitted to the Board of Directors, or a majority of the Board, after distribution of the agenda are available for public inspection in the Administration Office, 10977 Spring Lane, Truckee, CA 96161, during normal business hours.*

\*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 2025**

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**Tahoe Forest Hospital District  
Operating & Capital Budget, and Ratio Analysis & Financial Forecasts  
Fiscal Year 2025**

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**Tahoe Forest Hospital District  
Operating and Capital Budget, and Financial Forecasts  
Fiscal Year 2024-2025**

**Executive Summary**

**THE FY 2025 OPERATING AND CAPITAL BUDGET IS DIRECTLY LINKED TO OUR FIVE YEAR STRATEGIC PLAN WITH CONCENTRATION ON OUR ONE YEAR GOALS WITH BUDGET INCLUSION FOR FY25 AND OUR UPDATED 10 YEAR FINANCIAL FORECAST.**

We are pleased to report that we are again completing this fiscal year in a very positive manner, much as we have in the past 9 years. FY 2024 will be the first year we will have ever exceeded \$300m in net revenue thanks to the support from our community and the patients we serve. In addition to our financial position, there has been much we have been able to accomplish.

As always, we must always recognize and honor our patients first. We have heard the challenges our patients face when trying to access care at TFHD and have invested significant resources to improve this situation. We have embarked on a multi-year journey with our partners, Vizient, embracing a management systems approach to improve access to care. With this important work and the addition of necessary providers, we expect to see improvements in our wait times for appointments for our patients. We expect to continue to see growth in our provider office visits, and are approximating 148,000 in our FY 2024 alone. As you may recall, we had approximately 47,000 back in FY 2015. In addition, our active and courtesy medical staff has grown from about 115 in FY 2015 to approximately 195 team members as of June 2024. Amazing growth!

As we have grown to be the second largest Critical Access Health System in the US per data extracted from the journal Modern Healthcare (dated January 2, 2023) we have had to continue to be nimble and creative in our approach to finding space and locations for providers and patients alike. Here are a few highlights of creative space we've been able to obtain:

1. A long-term lease on the old "Rite-Aid" space which will allow our services such as the Retail Pharmacy and Urgent Care to grow and better serve our community.
2. The purchase of a new location in Tahoe City to expand our primary care space.
3. The purchase and completed construction of the Martis Outlook location to expand ENT and facial plastic services.

In addition to space, we have expanded hours and services in multiple locations:

1. Retail Pharmacy in Truckee has expanded hours and is open 7 days per week.
2. Truckee Urgent Care has expanded to 7 days per week.
3. Tahoe City Urgent Care has expanded to 6 days per week.
4. Incline Village has a new walk-in clinic open on weekends.

During FY 2024, we recognized the need to implement a few critical programs to further support our community and patients such as the Cardiac Pacemaker, Defibrillator and Right Sided Heart Catheterization program, as well as the Telestroke/Teleneurology program. Both have been quite successful with great outcomes for our patients.

We have continued to invest in equipment and technology within our health system. Thanks to the Helmsley Family Trust and the Incline Village Community Hospital Foundation, we were able to replace our X-Ray and CT scanner at Incline Village Community Hospital, and add Mammography as a new service line too! It is wonderful to see the support from our Foundation to help us add a much needed service for our patients in Incline Village.

We have also started some of our remaining seismic projects, which are also tied to some equipment and technology replacement, at Tahoe Forest Hospital. We are currently working to update the OR suites, which requires a significant coordinated effort to keep the other rooms operational. We have begun the replacement of our CT scanner. We also have X-Ray, Fluoroscopy, Nuclear Medicine, and the PET CT all on the horizon in FY 2025 and 2026. We expect to replace our Radiology PACs system in FY 2025, which stores all radiology images, which will be a great improvement for our medical staff and our patients.

Our Information Technology (IT) department has been quite busy protecting the District from the numerous cybersecurity threats. They have implemented enhanced measures and securities to keep us safe from harm. We all need to be extremely diligent in making sure the technology infrastructure stays as secure as possible. Of course that has not been the only focus of IT. They have worked hard to support the implementation of our clinic projects such as Epiphany and the integration of the new infusion pumps with EPIC. They have also been working hard on the implementation of Microsoft Office 365, which is a huge undertaking. In FY 2025, they will be looking to upgrade our telephony/communications systems.

It is also worth mentioning that the District has been facing, and will continue to face, challenges with new legislation. One to note is the Office of Health Care Affordability (OHCA), which will put significant pressure on the health system. OCHA's directives will limit revenue growth, which will force expense reductions. This will be a challenging directive to carry out based on the current economic conditions, such as labor, medical supply and pharmaceutical costs and inflation factors.

On a more upbeat note, this year we have been able to celebrate our team's success and longevity with a historic and significant milestone - 75 years of providing lifesaving health care to our community. This couldn't happen without an amazing team. Because of this we wanted to make

sure we took the time to recognize their efforts and contributions through additional employee appreciation events. We are really proud of our team!!!

We continue to look forward each year as a team. We have focused effort on our 1 year goals and our 5 year winning aspirations. We have thoughtfully incorporated resources into the FY 2025 budget to help us accomplish our goals.

Protecting at least a BBB- financial strength will be critically important, but an A- or better investment rating for this health system is one of our winning aspirations and has to be a foundational goal for all of us. Maintaining an investment quality rating may require that we have to say “no” to some requests and implement a “yes” on other critical actions. Our team’s pledge is to protect this health system for the long term and to not propose actions which could place long term sustainability in jeopardy.

Attached you will find a wide array of detail and summary budget/forecast information for FY 2025 and the next 9 years. Our proposed FY 2025 budgeted Net Income is below the budget and actual performance of FY 2024. The driving reasons for this change are included in this budget report.

**“No Margin, No Mission” remains true for long-term success as a health system.**

Following on the next page is a high-level summary of our FY 2025 Operating Budget.



**Our FY 25 Operating Budget Summary:**

Net Patient Revenue	314,853,325
Other Operating Revenue	20,440,611
Wellness Neighborhood Property Tax Revenue	1,344,987
Operating Expenses	(311,822,074)
EBIDA	\$ 24,816,849
Property Taxes - All	15,882,183
Depreciation	(21,557,105)
Interest Income - All	2,925,047
Interest Expense - All	(5,309,823)
Other Non-Operating Revenue/(Expense)	1,520,142
Net Income	<u>\$ 18,277,293</u>
EBIDA (on Gross Revenue)	3.7%
Return on Equity	5.9%
Days Cash on Hand	197
<u>Standard &amp; Poor's Ratio Calculations:</u>	
EBIDA Margin	12.8%
Operating EBIDA Margin	11.5%
Operating Margin	3.9%
Excess Margin	5.2%
Days Cash on Hand	195

**Summary:**

**The Fiscal Year 2025 Budget has been carefully constructed to allow support for the Strategic Goals for FY 25, 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:**

  
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**Crystal Felix**  
**Chief Financial Officer**



Origination 08/1985  
Date  
Last 06/2024  
Approved  
Last Revised 06/2024  
Next Review 06/2027

Department Board - ABD  
Applicabilities System

## Fiscal Policy, ABD-11

### RISK:

Failure to have a sound fiscal policy that requires the District to maintain strong financial performance and strong cash reserves may result in diminished access to capital markets, as well as limiting Tahoe Forest Hospital District's (District) ability to fund essential services, and programs.

### 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.



**All Revision Dates**

06/2024, 12/2021, 10/2018, 09/2016, 11/2015, 01/2014, 01/2012, 02/2010, 06/2007, 02/2006

**Approval Signatures**

Step Description	Approver	Date
	Louis Ward: COO & Acting CEO	06/2024
	Martina Rochefort: Clerk of the Board	06/2024

**Tahoe Forest Hospital District  
Statement of Revenue and Expense**

The following contains a detailed five-year historical Statement of Revenue and Expense, as well as the Projected FY 2024 and Budget FY 2025 for Tahoe Forest Hospital District and Incline Village Community Hospital. In addition, we have included FY 2025 budgets for the Separate Business Units, Tahoe Center for Health, Cancer Center program, Multi-Specialty Clinics, and Wellness Neighborhood/Community Health Programs.

The following are the highlights of the budget for FY 2025 for Tahoe Forest Hospital District:

- Gross Revenue \$671,417,743
- Deductions from Revenue (356,564,418)
- Other Operating Revenue 20,440,611
- Wellness Neighborhood Revenue 1,344,987
- Total Operating Revenue 336,638,923
- Operating Expenses (311,822,074)
- **EBIDA 24,816,849**
- Non-Operating Expense (22,421,739)
- Property Tax Revenue 15,882,183
- **Net Income/(Loss) 18,277,293**
- **Return on Equity 5.9%**
- **Return on Gross Revenue EBIDA 3.7%**

**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 2.0% overall and Bad Debt, which is budgeted at 1.5% 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 QIP (previously PRIME) program, Hospital Quality Assurance Fee (HQAF) program, Nevada Private Hospital Provider Tax program, and the IVCH Emergency Department contract. We are anticipating a net decrease in FY 2025 when compared to Projected FY 2024, related to increases in funding from the Child Care Center and Retail Pharmacy, netted by a decrease in grant fundings that were received in FY 2024.

**Salaries, Wages and Benefits** reflect an average increase in FY 2024 of 3.0%, inclusive of exempt and non-represented employees. Salaries and Wages for FY 2025 also include a component of physicians who have joined the employment model and include an average increase of 5.0% in FY 2025. The FTE increase related to the physician employment model is 13.26 FTEs when compared to Projected FY 2024 and an increase of 3.25 FTEs when compared to Budget FY 2024. Those benefits that are calculated based upon wages such as employer taxes, deferred compensation, and pension have 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 2025 FTE Budget to the 2024 FTE Budget (exclusive of the physician FTEs),

## Tahoe Forest Hospital District Statement of Revenue and Expense

a 66.23 FTE increase is reflected and an increase of 80.51 FTEs when compared to Projected FY 2024. The increase in budgeted FY 2025 FTEs as compared to the Projected FY 2024 FTEs is a result of additional staffing needs in Information Technology to address Cyber Security and volume increases, Engineering to address maintenance needs with the addition of clinic spaces, and Patient Financial Services, Registration, the Access Center, Revenue Cycle, and Managed Care to accommodate increased patient volumes along with expansion of primary care, urgent care, specialty services in our Clinics, and Retail Pharmacy to better serve our patients in the Truckee and Incline Village communities.

**Workers Compensation** is being budgeted to reflect an increase in FY 2025 when compared to Projected FY 2024, which is due to the increase to our budgeted FTEs for FY 2025, including additional physicians who will be joining the employment model in FY 2025. FY 2024 is projecting to come in lower than FY 2024 budget and in line with FY 2023 actual.

**Health Insurance** is being budgeted to reflect a 20.4% increase. The increase in health insurance takes into account the budgeted growth in FY 2025 FTE's, including the physician component, and incorporates a reserve for higher dollar claims as we have seen in FY 2024.

**Professional Fees** reflect an increase of 9.2% when compared to Projected FY 2024. This is related to contracted physicians in the Emergency Departments at Tahoe Forest and Incline Village, Radiation Oncology, Occupational Health, and Inpatient Pharmacy. The FY 2025 budget also reflects an increase in Consulting Fees for Information Technology in support of integrations and implementations within our Operating and EMR system, Revenue Integrity Program development, Process Redesign initiatives and a Physician Employment Management Capabilities and Compensation technology solution.

**Supplies** reflect an overall 11.2% increase when compared to Projected FY 2024. We applied an inflation factor of 5.0% for medical supplies, food/dietary supplies and non-medical/office supplies and a 10.0% increase to Pharmaceutical supplies. The increase also accounts for increased supply usage due to clinical program enhancements, as well as factoring in cost savings through programs like 340B for pharmaceutical supplies.

**Purchased Services** reflect a 12.9% increase compared to Projected FY 2024. Purchased services are comprised of maintenance/repair agreements, replacement of the telephony system with a hosted solution, linen services, coding and billing services, interpreter services, and snow removal. The increase reflected in Budget FY 2025 accounts for additional services needed to support clinical program expansion, inflationary costs related to Information Technology agreements to maintain software, enhance security, and network infrastructure, and Community Program Initiatives.

**Other Expenses** reflects a 13.2% increase compared to Projected FY 2024. This is comprised of increases in Utilities, Insurance including Physician professional liability, Outside Training & Travel, Website maintenance, Marketing, Physician Recruitment expenses, Equipment rent, and Dues & Subscriptions. Highlights of these changes are listed below:

1. Utilities are up \$140,000 due to increases we have experienced in FY 2024 and include a 5.0% inflation factor built into the FY 2025 budget. The increase in utilities includes program expansion and the addition of new clinical spaces.

## Tahoe Forest Hospital District Statement of Revenue and Expense

2. Insurance costs up \$195,000 in the areas of Risk, D&O, Comprehensive Liability, Crime/Cyber, and Physician professional liability.
3. An increase of \$511,000 in Outside Training & Travel related to regulatory and compliance training, consultant travel, seminars, and employee educational assistance. This is a discretionary manageable expense item.
4. Website Maintenance increase of \$152,000 for phase two of the TFHD.com update and development.
5. Marketing increases of \$92,000 for clinical programs and community initiatives.
6. Physician Recruitment expense increase of \$209,000 to accommodate the onboarding of additional Family Medicine and Specialty physicians.
7. Rental Equipment increases of \$93,000, related to the mobile CT rental at Tahoe Forest and Timeclock rentals for the newly implemented Dimensions platform.
8. Dues & Subscription increases of \$63,000 for involvement with California and Nevada hospital associations for legislative representation, District Hospital Leadership Forum, and Multi-Specialty Clinic physician dues.

**District and County Taxes** have increased \$360,000 from Projected FY 2024. We are anticipating the FY 2025 budget to be \$11.8 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 2025 is expected to decrease over Projected FY 2024 based on the investment activity of funds held with Chandler Investments, US Bank Treasury Obligations, and LAIF, and accounts for decreases in cash levels for construction projects and capital expenditures. In FY 2024, LAIF rates ranged from 3.26% to 4.36%, Chandler Investments interest rates ranged from 4.70% to 4.98% and, US Bank Treasury Obligations rates ranged from 4.71% to 4.97%. The District has budgeted a conservative 4.50% on its earnings in FY 2025.

**Donations** from the TFHS Foundation are expected to net \$1,325,000, generated from the following campaigns: \$19,000 to support Hospice operations, \$301,000 to support the Wellness Neighborhood and Community Health, which includes a component of Behavioral Health, \$174,000 to support the Cancer Center, \$75,000 to support Women and Family from the 75<sup>th</sup> Anniversary Team Member Giving Campaign, and \$143,000 for donation drives. IVCH Foundation is expected to contribute \$613,000 for the Emergency Department and Capital Equipment needs in FY 2025.

**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 2024 due to anticipated capital additions and investments and completed construction projects starting their depreciable life.

**Interest Expense** has been decreased 11.3% compared to Projected FY 2024. This is a result of interest expense on debt decreasing with the maturity of loans and property acquisition agreements.

**TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF REVENUE AND EXPENSE  
FOR THE YEARS ENDED JUNE 30, 2019, 2020, 2021, 2022, 2023, BUDGET 2024, PROJECTED 2024, and BUDGET 2025**

	<b>AUDITED FYE 6/30/19</b>	<b>AUDITED FYE 6/30/20</b>	<b>AUDITED FYE 6/30/21</b>	<b>AUDITED FYE 6/30/22</b>	<b>AUDITED FYE 6/30/23</b>	<b>BUDGET FYE 6/30/24</b>	<b>PROJECTED FYE 6/30/24</b>	<b>BUDGET FYE 6/30/25</b>	<b>VARIANCE \$</b>	<b>VARIANCE %</b>
<b>OPERATING REVENUE</b>										
Total Gross Revenue	\$ 358,355,251	\$ 378,688,373	\$ 453,295,108	\$ 513,119,747	\$ 563,891,722	\$ 598,015,984	\$ 638,294,109	\$ 671,417,743	\$ 33,123,634	5.2%
Gross Revenues - Inpatient										
Daily Hospital Service	35,823,807	34,783,399	38,736,125	41,151,148	37,396,858	41,305,449	39,836,439	40,637,895	801,456	2.0%
Ancillary Service - Inpatient	59,157,733	53,268,416	45,688,905	53,225,614	44,962,771	45,058,450	48,804,955	49,721,503	916,548	1.9%
Total Gross Revenue - Inpatient	94,981,540	88,051,816	84,425,030	94,376,762	82,359,629	86,363,899	88,641,394	90,359,398	1,718,004	1.9%
Gross Revenue - Outpatient	263,373,711	290,636,557	368,870,078	418,742,985	481,532,093	511,652,085	549,652,715	581,058,345	31,405,630	5.7%
Total Gross Revenue - Outpatient	263,373,711	290,636,557	368,870,078	418,742,985	481,532,093	511,652,085	549,652,715	581,058,345	31,405,630	5.7%
Deductions from Revenue:										
Contractual Allowances	160,654,490	154,199,359	197,125,156	241,499,546	269,890,680	290,032,522	331,977,095	332,872,840	895,745	0.3%
Charity Care	13,478,925	15,292,435	15,499,800	13,477,214	3,420,814	11,960,320	63,188	13,428,355	13,365,167	21151.4%
Bad Debt	2,515,465	5,352,230	5,554,948	(1,673,248)	6,981,628	9,105,560	7,621,240	10,263,223	2,641,983	-34.7%
Prior Period Settlements	(7,173,354)	(2,134,699)	(2,570,979)	(4,020,183)	(795,537)	-	(2,147,314)	-	2,147,314	100.0%
Total Deductions from Revenue	169,475,526	172,709,325	215,608,925	249,283,330	279,497,585	311,098,402	337,514,209	356,564,418	19,050,209	5.6%
Other Operating Revenue	11,595,967	12,987,963	12,397,711	14,648,926	17,201,440	16,432,070	21,406,651	20,440,611	(966,040)	-4.5%
Wellness Neighborhood-RPT, Grants, Donations	1,176,626	1,110,367	1,188,926	1,142,445	1,337,904	1,215,309	1,236,045	1,344,987	108,942	8.8%
<b>TOTAL OPERATING REVENUE</b>	<b>201,652,318</b>	<b>220,077,378</b>	<b>251,272,821</b>	<b>279,627,788</b>	<b>302,933,481</b>	<b>304,564,961</b>	<b>323,422,596</b>	<b>336,638,923</b>	<b>13,216,327</b>	<b>4.1%</b>
<b>OPERATING EXPENSES</b>										
Salaries, Wages & Benefits	86,084,977	104,755,449	117,542,428	131,075,692	160,177,515	167,401,589	165,238,695	178,181,204	12,942,509	7.8%
Benefits Workers Compensation	1,250,872	730,606	2,099,779	1,098,819	1,392,340	1,547,266	1,305,891	1,569,356	263,465	20.2%
Benefits Medical Insurance	10,974,194	12,532,413	15,007,642	15,525,285	21,955,036	23,665,667	26,706,311	32,158,567	5,452,256	20.4%
Professional Fees	27,640,035	19,847,800	16,961,139	18,797,519	9,197,324	10,321,740	9,270,352	10,126,729	856,377	9.2%
Supplies	25,235,043	28,821,884	31,196,014	36,916,580	42,663,659	48,855,503	47,569,914	52,894,207	5,324,293	11.2%
Purchased Services	16,752,251	20,644,309	22,792,775	24,601,642	23,660,314	27,607,789	21,564,303	24,355,741	2,791,438	12.9%
Other	8,404,785	9,280,737	10,416,636	11,021,846	12,574,571	12,629,624	11,078,659	12,536,270	1,457,611	13.2%
<b>TOTAL OPERATING EXPENSE</b>	<b>176,342,157</b>	<b>196,613,198</b>	<b>216,016,411</b>	<b>239,037,383</b>	<b>271,620,759</b>	<b>292,029,178</b>	<b>282,734,125</b>	<b>311,822,074</b>	<b>29,087,949</b>	<b>10.3%</b>
<b>NET OPERATING REV(EXP) EBIDA</b>	<b>\$ 25,310,161</b>	<b>\$ 23,464,180</b>	<b>\$ 35,256,409</b>	<b>\$ 40,590,404</b>	<b>\$ 31,312,722</b>	<b>\$ 12,535,783</b>	<b>\$ 40,688,471</b>	<b>\$ 24,816,849</b>	<b>\$ (15,871,622)</b>	<b>-39.0%</b>
<b>NON-OPERATING REVENUE</b>										
District and County Taxes	6,372,055	6,874,453	7,243,165	8,008,390	8,877,225	9,134,690	10,055,024	10,414,585	359,561	3.6%
District and County Taxes - GO Bond	5,220,232	5,220,126	4,900,434	5,568,851	5,707,806	5,341,627	5,341,628	5,467,598	125,970	2.4%
Interest Income	1,775,147	1,805,664	713,110	692,920	1,628,402	2,128,866	3,106,105	2,925,047	(181,058)	-5.8%
Donations	947,580	1,321,056	690,458	2,063,939	1,680,979	6,733,374	7,769,642	1,325,142	(6,444,500)	-82.9%
Gain/(Loss) on Joint Venture	-	(1,592,144)	(520,535)	(414,976)	(1,334,977)	(804,000)	(653,698)	(1,005,000)	(351,302)	53.7%
Gain/(Loss) on Market Investments	-	-	-	(3,443,346)	388,616	1,200,000	2,891,588	1,200,000	(1,691,588)	-58.5%
Gain/(Loss) on Sale of Equip/Property	(519,415)	7,546	-	36,801	1,000	-	1,693	-	(1,693)	-100.0%
Loss on Investment-TIRHR	-	-	-	-	-	-	(5,051,205)	-	5,051,205	-100.0%
COVID-19 Emergency Funds	-	13,521,428	(3,567,509)	(1,092,739)	-	-	-	-	-	0.0%
Depreciation	(13,546,193)	(13,364,758)	(13,642,989)	(15,363,540)	(19,769,540)	(16,394,037)	(20,297,971)	(21,557,105)	(1,259,134)	6.2%
Interest Expense	(1,316,891)	(1,435,641)	(1,307,837)	(1,342,139)	(2,473,997)	(1,078,556)	(2,464,637)	(2,185,386)	279,251	-11.3%
Interest Expense - GO Bond	(3,814,108)	(3,620,802)	(3,484,475)	(3,416,267)	(3,329,946)	(3,243,466)	(3,243,466)	(3,124,437)	119,029	-3.7%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>(4,881,593)</b>	<b>8,736,927</b>	<b>(8,976,178)</b>	<b>(8,702,107)</b>	<b>(8,624,432)</b>	<b>3,018,498</b>	<b>(2,545,297)</b>	<b>(6,539,556)</b>	<b>(3,994,259)</b>	<b>156.9%</b>
<b>EXCESS REVENUE(EXPENSE)</b>	<b>\$ 20,428,568</b>	<b>\$ 32,201,107</b>	<b>\$ 26,280,231</b>	<b>\$ 31,888,297</b>	<b>\$ 22,688,290</b>	<b>\$ 15,554,281</b>	<b>\$ 38,143,174</b>	<b>\$ 18,277,293</b>	<b>\$ (19,865,881)</b>	<b>-52.1%</b>



**TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF REVENUE AND EXPENSE  
FOR THE YEARS ENDED JUNE 30, 2019, 2020, 2021, 2022, 2023, BUDGET 2024, PROJECTED 2024, and BUDGET 2025**

	<u>AUDITED FYE 6/30/19</u>	<u>AUDITED FYE 6/30/20</u>	<u>AUDITED FYE 6/30/21</u>	<u>AUDITED FYE 6/30/22</u>	<u>AUDITED FYE 6/30/23</u>	<u>BUDGET FYE 6/30/24</u>	<u>PROJECTED FYE 6/30/24</u>	<u>BUDGET FYE 6/30/25</u>	<u>VARIANCE %</u>
RETURN ON GROSS REVENUE EBIDA	7.1%	6.2%	7.8%	7.9%	5.6%	2.1%	6.4%	3.7%	-2.7%
RETURN ON EQUITY	15.1%	20.6%	14.0%	14.9%	9.2%	5.8%	14.2%	5.9%	-8.2%
RETURN ON EQUITY (excluding donations)	14.4%	19.8%	13.6%	13.9%	8.5%	3.3%	11.3%	5.5%	-5.8%
INPATIENT REV AS A % OF GROSS REV	26.5%	23.3%	18.6%	18.4%	14.6%	14.4%	13.9%	13.5%	
OUTPATIENT REV AS A % OF GROSS REV	73.5%	76.7%	81.4%	81.6%	85.4%	85.6%	86.1%	86.5%	
CONTRACTUAL ADJ AS A % OF GROSS REV	44.8%	40.7%	43.5%	47.1%	47.9%	48.5%	52.0%	49.6%	
CHARITY CARE AS A % OF GROSS REV	3.8%	4.0%	3.4%	2.6%	0.6%	2.0%	0.0%	2.0%	
BAD DEBT AS A % OF GROSS REV	0.7%	1.4%	1.2%	-0.3%	1.2%	1.5%	1.2%	1.5%	
SALARIES, WAGES & BEN AS A % OF NET RE	42.7%	47.6%	46.8%	46.9%	52.9%	55.0%	51.1%	52.9%	
WORKERS COMP AS A % OF NET REV	0.6%	0.3%	0.8%	0.4%	0.5%	0.5%	0.4%	0.5%	
MEDICAL INSURANCE AS A % OF NET REV	5.4%	5.7%	6.0%	5.6%	7.2%	7.8%	8.3%	9.6%	
PROFESSIONAL FEES AS A % OF NET REV	13.7%	9.0%	6.8%	6.7%	3.0%	3.4%	2.9%	3.0%	
SUPPLIES AS A % OF NET REV	12.5%	13.1%	12.4%	13.2%	14.1%	16.0%	14.7%	15.7%	
PURCHASED SVCS AS A % OF NET REV	8.3%	9.4%	9.1%	8.8%	7.8%	9.1%	6.7%	7.2%	
OTHER AS A % OF NET REV	4.2%	4.2%	4.1%	3.9%	4.2%	4.1%	3.4%	3.7%	

**INCLINE VILLAGE COMMUNITY HOSPITAL  
STATEMENT OF REVENUE AND EXPENSE  
FOR THE YEARS ENDED JUNE 30, 2019, 2020, 2021, 2022, 2023 BUDGET 2024, PROJECTED 2024 and BUDGET 2025**

	<b>AUDITED FYE 6/30/19</b>	<b>AUDITED FYE 6/30/20</b>	<b>AUDITED FYE 6/30/21</b>	<b>AUDITED FYE 6/30/22</b>	<b>AUDITED FYE 6/30/23</b>	<b>BUDGET FYE 6/30/24</b>	<b>PROJECTED FYE 6/30/24</b>	<b>BUDGET FYE 6/30/25</b>	<b>VARIANCE \$</b>	<b>VARIANCE %</b>
<b>OPERATING REVENUE</b>										
Total Gross Revenue	\$ 23,964,802	\$ 23,239,753	\$ 26,859,423	\$ 33,086,808	\$ 37,977,843	\$ 41,445,083	\$ 43,543,655	\$ 48,157,849	\$ 4,614,194	10.6%
Gross Revenues - Inpatient										
Daily Hospital Service	73,173	16,423	54,897	18,470	10,719	33,765	7,959	-	(7,959)	-100.0%
Ancillary Service - Inpatient	54,812	18,864	39,903	31,715	11,270	24,428	4,455	-	(4,455)	-100.0%
Total Gross Revenue - Inpatient	127,985	35,287	94,800	50,185	21,989	58,193	12,414	-	(12,414)	-100.0%
Gross Revenue - Outpatient	23,836,817	23,204,466	26,764,623	33,036,623	37,955,854	41,386,890	43,531,241	48,157,849	4,626,608	10.6%
Total Gross Revenue - Outpatient	23,836,817	23,204,466	26,764,623	33,036,623	37,955,854	41,386,890	43,531,241	48,157,849	4,626,608	10.6%
Deductions from Revenue:										
Contractual Allowances	8,650,889	8,535,559	8,945,461	13,633,327	16,623,887	18,788,004	19,833,020	21,143,970	1,310,950	6.6%
Charity Care	1,075,385	1,284,244	1,259,187	1,218,437	570,972	828,902	119,637	963,157	843,520	705.1%
Bad Debt	1,126,439	1,175,241	677,186	128,688	1,041,627	621,676	1,360,039	722,368	(637,671)	-46.9%
Prior Period Settlements	55,089	(227,656)	(196,004)	130,002	(58,981)	-	(275,875)	-	275,875	-100.0%
Total Deductions from Revenue	10,907,802	10,767,388	10,685,830	15,110,455	18,177,505	20,238,582	21,036,821	22,829,495	1,792,674	8.5%
Other Operating Revenue	1,122,082	1,171,316	802,741	1,026,211	719,168	693,580	1,112,962	1,156,866	43,904	3.9%
<b>TOTAL OPERATING REVENUE</b>	<b>14,179,082</b>	<b>13,643,681</b>	<b>16,976,335</b>	<b>19,002,563</b>	<b>20,519,506</b>	<b>21,900,081</b>	<b>23,619,796</b>	<b>26,485,220</b>	<b>2,865,424</b>	<b>12.1%</b>
<b>OPERATING EXPENSES</b>										
Salaries, Wages & Benefits	5,276,015	6,244,059	6,946,843	8,168,098	10,019,239	10,502,967	10,284,393	11,353,979	1,069,586	10.4%
Benefits Workers Compensation	74,401	67,985	79,412	20,411	52,159	53,757	58,006	57,133	(873)	-1.5%
Benefits Medical Insurance	646,388	710,972	855,391	879,825	1,392,472	1,450,721	1,624,283	2,010,431	386,148	23.8%
Professional Fees	3,334,374	2,855,022	2,896,265	3,166,792	1,833,834	1,987,643	1,992,843	1,937,910	(54,933)	-2.8%
Supplies	650,448	652,247	654,256	599,282	737,500	782,930	1,371,554	1,382,419	10,865	0.8%
Purchased Services	580,256	798,905	816,760	904,167	831,820	916,287	734,285	1,017,653	283,368	38.6%
Other	861,365	869,914	1,061,276	1,223,040	1,394,980	1,238,294	1,483,221	1,182,683	(300,538)	-20.3%
<b>TOTAL OPERATING EXPENSE</b>	<b>11,423,247</b>	<b>12,199,104</b>	<b>13,310,202</b>	<b>14,961,616</b>	<b>16,262,004</b>	<b>16,932,599</b>	<b>17,548,585</b>	<b>18,942,208</b>	<b>1,393,623</b>	<b>7.9%</b>
<b>NET OPERATING REV(EXP) EBIDA</b>	<b>\$ 2,755,835</b>	<b>\$ 1,444,577</b>	<b>\$ 3,666,133</b>	<b>\$ 4,040,947</b>	<b>\$ 4,257,502</b>	<b>\$ 4,967,482</b>	<b>\$ 6,071,211</b>	<b>\$ 7,543,012</b>	<b>\$ 1,471,801</b>	<b>24.2%</b>
<b>NON-OPERATING REVENUE</b>										
Donations	209,347	609,998	189,502	1,006,659	605,502	6,200,000	7,033,590	613,421	(6,420,169)	-91.3%
Gain/(Loss) on Sale of Equip/Property	-	-	-	1,000	-	-	-	-	-	0.0%
COVID-19 Emergency Funds	-	3,693,119	(2,714,332)	(806,125)	-	-	-	-	-	0.0%
Depreciation	(765,335)	(772,111)	(783,693)	(1,106,589)	(1,335,583)	(1,460,467)	(1,473,024)	(2,447,246)	(974,222)	66.1%
Interest Expense	-	-	-	(23,699)	(19,704)	(15,784)	(16,487)	(18,794)	(2,307)	14.0%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>(555,988)</b>	<b>3,531,006</b>	<b>(3,308,523)</b>	<b>(928,754)</b>	<b>(749,785)</b>	<b>4,723,749</b>	<b>5,544,079</b>	<b>(1,852,619)</b>	<b>(7,396,698)</b>	<b>-133.4%</b>
<b>EXCESS REVENUE(EXPENSE)</b>	<b>\$ 2,199,847</b>	<b>\$ 4,975,583</b>	<b>\$ 357,610</b>	<b>\$ 3,112,193</b>	<b>\$ 3,507,717</b>	<b>\$ 9,691,231</b>	<b>\$ 11,615,290</b>	<b>\$ 5,690,393</b>	<b>\$ (5,924,897)</b>	<b>-51.0%</b>

**INCLINE VILLAGE COMMUNITY HOSPITAL  
STATEMENT OF REVENUE AND EXPENSE  
FOR THE YEARS ENDED JUNE 30, 2019, 2020, 2021, 2022, 2023 BUDGET 2024, PROJECTED 2024 and BUDGET 2025**

	<b>AUDITED FYE 6/30/19</b>	<b>AUDITED FYE 6/30/20</b>	<b>AUDITED FYE 6/30/21</b>	<b>AUDITED FYE 6/30/22</b>	<b>AUDITED FYE 6/30/23</b>	<b>BUDGET FYE 6/30/24</b>	<b>PROJECTED FYE 6/30/24</b>	<b>BUDGET FYE 6/30/25</b>	<b>VARIANCE %</b>
RETURN ON GROSS REVENUE EBIDA	<u>11.5%</u>	<u>6.2%</u>	<u>13.6%</u>	<u>12.2%</u>	<u>11.2%</u>	<u>12.0%</u>	<u>13.9%</u>	<u>15.7%</u>	<u>1.7%</u>
RETURN ON EQUITY	<u>15.8%</u>	<u>30.8%</u>	<u>1.7%</u>	<u>14.5%</u>	<u>14.3%</u>	<u>34.5%</u>	<u>41.4%</u>	<u>14.3%</u>	<u>-27.0%</u>
RETURN ON EQUITY (excluding donations)	<u>14.3%</u>	<u>27.1%</u>	<u>0.8%</u>	<u>9.8%</u>	<u>11.8%</u>	<u>12.4%</u>	<u>16.3%</u>	<u>12.6%</u>	<u>-3.8%</u>
INPATIENT REV AS A % OF GROSS REV	0.5%	0.2%	0.4%	0.2%	0.1%	0.1%	0.0%	0.0%	
OUTPATIENT REV AS A % OF GROSS REV	99.5%	99.8%	99.6%	99.8%	99.9%	99.9%	100.0%	100.0%	
CONTRACTUAL ADJ AS A % OF GROSS REV	36.1%	36.7%	33.3%	41.2%	43.8%	45.3%	45.5%	43.9%	
CHARITY CARE AS A % OF GROSS REV	4.5%	5.5%	4.7%	3.7%	1.5%	2.0%	0.3%	2.0%	
BAD DEBT AS A % OF GROSS REV	4.7%	5.1%	2.5%	0.4%	2.7%	1.5%	3.1%	1.5%	
SALARIES, WAGES & BEN AS A % OF NET REV	37.2%	45.8%	40.9%	43.0%	48.8%	48.0%	43.5%	42.9%	
WORKERS COMP AS A % OF NET REV	0.5%	0.5%	0.5%	0.1%	0.3%	0.2%	0.2%	0.2%	
MEDICAL INSURANCE AS A % OF NET REV	4.6%	5.2%	5.0%	4.6%	6.8%	6.6%	6.9%	7.6%	
PROFESSIONAL FEES AS A % OF NET REV	23.5%	20.9%	17.1%	16.7%	8.9%	9.1%	8.4%	7.3%	
SUPPLIES AS A % OF NET REV	4.6%	4.8%	3.9%	3.2%	3.6%	3.6%	5.8%	5.2%	
PURCHASED SVCS AS A % OF NET REV	4.1%	5.9%	4.8%	4.8%	4.1%	4.2%	3.1%	3.8%	
OTHER AS A % OF NET REV	6.1%	6.4%	6.3%	6.4%	6.8%	5.7%	6.3%	4.5%	

**TAHOE FOREST HOSPITAL DISTRICT  
SEPARATE BUSINESS UNITS  
BUDGET FY 2025**

	<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>
<b>Gross Operating Revenue</b>	\$ 1,220,091	\$ 884,817	\$ 2,526,762	\$ 1,437,990	\$ 7,893,351	\$ 13,963,011
<b>Deduction From Rev</b>	312,221	198,995	-	204,770	1,727,612	2,443,598
<b>Other Operating Revenue</b>	-	-	-	-	-	-
<b>Total Operating Revenue</b>	\$ 907,870	\$ 685,822	\$ 2,526,762	\$ 1,233,220	\$ 6,165,739	\$ 11,519,413
<b><u>Operating Expense:</u></b>						
Salaries & Benefits	\$ 1,545,447 <sup>1</sup>	\$ 479,910 <sup>1</sup>	\$ 2,207,246	\$ 1,913,953 <sup>1</sup>	\$ 3,247,116	\$ 9,393,672
Professional Fees	-	-	-	147,600	13,440	161,040
Supplies	13,258	2,526	35,136	35,878	6,763,937	6,850,735
Purchased Services	37,765	35,093	22,620	64,250	73,070	232,798
Other Expenses	21,546	51,449	22,087	49,412	138,790	283,284
<b>Total Operating Expenses</b>	\$ 1,618,016	\$ 568,978	\$ 2,287,089	\$ 2,211,093	\$ 10,236,353	\$ 16,921,529
<b>Net Operating Rev (Exp)</b>	\$ (710,146)	\$ 116,844	\$ 239,673	\$ (977,873)	\$ (4,070,614)	\$ (5,402,116)
<b><u>Non - Operating Rev / (Exp)</u></b>						
Donations	-	18,763	640	-	-	19,403
Thrift Store Net Income	-	197,405	-	-	-	197,405
Employee Benefit - EE Discounts	-	-	(935,640) <sup>2</sup>	-	-	(935,640)
Depreciation	(6,598)	(8,858)	(29,901)	(22,268)	(18,616)	(86,242)
<b>Total Non-Operating Rev/(Exp)</b>	(6,598)	207,310	(964,901)	(22,268)	(18,616)	(805,074)
<b>Net Income/(Loss)</b>	\$ (716,744)	\$ 324,153	\$ (725,228)	\$ (1,000,141)	\$ (4,089,230)	\$ (6,207,190)
<b>Units</b>	3,180	720	25,403	2,820	96,679	
<b>Gross Revenue/Unit</b>	\$ 383.68	\$ 1,228.91	\$ 99.47	\$ 509.93	\$ 81.64	
<b>Total Operating Expense/Unit</b>	\$ 508.81	\$ 790.25	\$ 90.03	\$ 784.08	\$ 105.88	

**Employee Drug Plan**

Plan Costs	<b>(3,019,528)</b>
Captured through Retail Rx	<b>1,206,711</b>
<b>Net Plan Costs</b>	<b>(1,812,817)</b>
Net Operating Income	<b>(4,070,614)</b>
Net Employee Drug Plan Cost	<b>(1,812,817)</b>
<b>Net Financial Position</b>	<b>(5,883,431)</b>

1. Salaries & Benefits contain a component of Physician Employment in FY 2025.

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 2025**

	<u>THERAPY SERVICES</u>	<u>FITNESS CENTER &amp; WELLNESS CLASSES</u>	<u>CENTER OPERATIONS</u>	<u>TOTAL TCFH</u>
<b>Gross Operating Revenue</b>	\$ 13,594,541	\$ 154,250	\$ -	\$ 13,748,791
<b>Deduction From Rev</b>	7,054,131	-	-	7,054,131
<b>Other Operating Revenue</b>	6,600	-	-	6,600
<b>Total Operating Revenue</b>	\$ 6,547,010	\$ 154,250	\$ -	\$ 6,701,260
<b><u>Operating Expense:</u></b>				
<b>Salaries &amp; Benefits</b>	\$ 5,433,017	\$ 53,703	\$ -	\$ 5,486,720
<b>Professional Fees</b>	-	-	-	-
<b>Supplies</b>	82,005	8,829	120	90,954
<b>Purchased Services</b>	64,550	69,740	38,344	172,634
<b>Other Expenses</b>	80,374	2,605	10,374	93,353
<b>Total Operating Expenses</b>	\$ 5,659,946	\$ 134,877	\$ 48,838	\$ 5,843,661
<b>Net Operating Rev (Exp)</b>	\$ 887,064	\$ 19,373	\$ (48,838)	\$ 857,599
<b><u>Non - Operating Rev / (Exp)</u></b>				
<b>Donations</b>	-	-	-	-
<b>Depreciation</b>	(38,737)	-	(201,904)	(240,641)
<b>Total Non-Operating Rev/(Exp)</b>	(38,737)	-	(201,904)	(240,641)
<b>Net Income/(Loss)</b>	\$ 848,327	\$ 19,373	\$ (250,742)	\$ 616,958
<b>Overhead Allocation Based on Sq Ft</b>	\$ (248,370)	\$ (2,372)	\$ 250,742	\$ -
<b>Adjusted Net Income/(Loss)</b>	\$ 599,956	\$ 17,001	\$ -	\$ 616,958
<b>Units</b>	107,647			107,647
<b>Gross Revenue/Unit</b>	\$ 126.29			\$ 126.29
<b>Total Operating Expense/Unit</b>	\$ 52.58			\$ 52.58
<b>Total Op Exp &amp; O.H. Alloc/Unit</b>	\$ 54.89			\$ 54.89

\*\* 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 2025**

	<b>MEDICAL ONCOLOGY</b>	<b>MSC MEDICAL ONCOLOGY</b>	<b>RADIATION ONCOLOGY</b>	<b>MSC RADIATION ONCOLOGY</b>	<b>ONCOLOGY LAB</b>	<b>ONCOLOGY DRUGS</b>	<b>PET CT</b>	<b>CANCER CENTER BUILDING</b>	<b>TOTAL CANCER PROGRAM</b>
<b>Gross Operating Revenue</b>	\$ 6,003,416	\$ 1,800,413	\$ 13,548,226	\$ 1,491,130	\$ 801,016	\$ 59,242,590	\$ 3,523,172	\$ -	\$ 86,409,963
<b>Deduction From Rev</b>	3,620,926	1,065,855	8,217,352	891,831	478,971	35,477,656	2,188,511	-	51,941,102
<b>Other Operating Revenue</b>	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	\$ 2,382,490	\$ 734,558	\$ 5,330,874	\$ 599,299	\$ 322,045	\$ 23,764,934	\$ 1,334,661	\$ -	\$ 34,468,861
<b>Operating Expense:</b>									
<b>Salaries &amp; Benefits</b>	\$ 5,874,811	\$ 2,114,761	\$ 1,016,414	\$ -	\$ 180,870	\$ -	\$ -	\$ -	\$ 9,186,856
<b>Professional Fees</b>	72,750	-	234,600	757,998	-	-	5,500	-	1,070,848
<b>Supplies</b>	86,442	2,712	10,812	-	-	17,598,072	-	-	17,698,038
<b>Purchased Services</b>	156,671	-	467,549	-	11,100	-	197,466	-	832,786
<b>Other Expenses</b>	297,319	34,943	16,297	-	-	-	6,800	-	355,359
<b>Total Operating Expenses</b>	\$ 6,487,993	\$ 2,152,416	\$ 1,745,672	\$ 757,998	\$ 191,970	\$ 17,598,072	\$ 209,766	\$ -	\$ 29,143,887
<b>Net Operating Rev (Exp)</b>	\$ (4,105,503)	\$ (1,417,858)	\$ 3,585,202	\$ (158,699)	\$ 130,075	\$ 6,166,862	\$ 1,124,895	\$ -	\$ 5,324,974
<b>Non - Operating Rev / (Exp)</b>									
<b>Donations</b>	-	-	-	-	-	-	-	173,610	173,610
<b>Depreciation</b>	(144,531)	(212)	(40,979)	-	-	-	(2,805)	(697,532)	(886,059)
<b>Total Non-Operating Rev/(Exp)</b>	(144,531)	(212)	(40,979)	-	-	-	(2,805)	(523,922)	(712,449)
<b>Net Income/(Loss)</b>	\$ (4,250,034)	\$ (1,418,070)	\$ 3,544,223	\$ (158,699)	\$ 130,075	\$ 6,166,862	\$ 1,122,089	\$ (523,922)	\$ 4,612,525
<b>Units</b>	11,443	4,800	5,700	720	6,982	7,252	480		37,377
<b>Gross Revenue/Unit</b>	\$ 524.64	\$ 375.09	\$ 2,376.88	\$ 2,071.01	\$ 114.73	\$ 8,169.14	\$ 7,339.94		\$ 2,311.85
<b>Total Operating Expense/Unit</b>	\$ 566.98	\$ 448.42	\$ 306.26	\$ 1,052.78	\$ 27.49	\$ 2,426.65	\$ 437.01		\$ 779.73

**TAHOE FOREST HOSPITAL DISTRICT  
MULTI-SPECIALTY CLINICS  
BUDGET FY 2025**

	M.O.B. (SECOND FLOOR)	M.O.B. (THIRD FLOOR)	M.O.B.	CANCER CENTER (SECOND FLOOR)	MT. MEDICAL	T.C.F.H.
	PRIMARY CARE (RHC CLINIC)	PEDIATRICS (RHC CLINIC)	INTERNAL MEDICINE, PULMONOLOGY AND ENDOCRINOLOGY	OB/GYN, GENERAL SURGERY, UROLOGY, NEUROLOGY, AND GASTROENTEROLOGY (RHC CLINIC)	ORTHOPEDICS	SPORTS MEDICINE
Gross Operating Revenue	\$ 9,582,190	\$ 5,554,637	\$ 2,608,592	\$ 9,232,080	\$ 20,743,945	\$ 1,047,457
Deduction From Rev	3,530,013	1,741,810	1,392,236	4,240,078	10,337,636	491,629
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenue	\$ 6,052,177	\$ 3,812,827	\$ 1,216,356	\$ 4,992,002	\$ 10,406,309	\$ 555,828
<b>Operating Expense:</b>						
Salaries & Benefits	\$ 8,280,792	\$ 4,197,629	\$ 1,967,327	\$ 11,066,473	\$ 8,401,437	\$ 1,355,306
Professional Fees	51,455	600	-	309,428	15,000	-
Supplies	224,616	104,975	19,586	76,721	152,802	8,230
Purchased Services	90,244	83,711	47,100	83,761	81,900	33,305
Other Expenses	447,182	418,689	84,024	178,988	441,944	29,325
Total Operating Expenses	\$ 9,094,289	\$ 4,805,604	\$ 2,118,037	\$ 11,715,371	\$ 9,093,083	\$ 1,426,166
Net Operating Rev (Exp)	\$ (3,042,112)	\$ (992,777)	\$ (901,681)	\$ (6,723,369)	\$ 1,313,226	\$ (870,338)
<b>Non - Operating Rev / (Exp)</b>						
Donations	-	-	-	-	-	-
Depreciation	(1,578)	(31,523)	(18,406)	(94,708)	(39,311)	(17,450)
Total Non-Operating Rev/(Exp)	(1,578)	(31,523)	(18,406)	(94,708)	(39,311)	(17,450)
Net Income/(Loss)	\$ (3,043,689)	\$ (1,024,300)	\$ (920,087)	\$ (6,818,077)	\$ 1,273,915	\$ (887,787)
Units	20,034	12,348	5,796	15,624	15,624	1,800
Gross Revenue/Unit	\$ 478.30	\$ 449.84	\$ 450.07	\$ 590.89	\$ 1,327.70	\$ 581.92
Total Operating Expense/Unit	\$ 453.94	\$ 389.18	\$ 365.43	\$ 749.83	\$ 581.99	\$ 792.31

**TAHOE FOREST HOSPITAL DISTRICT  
MULTI-SPECIALTY CLINICS  
BUDGET FY 2025**

	MARTIS OUTLOOK	GATEWAY MEDICAL CENTER	PRIMARY CARE/URGENT CARE				IVCH	IVCH
	AUDIOLOGY/ENT & PLASTICS	CARDIOLOGY AND INTERNAL MEDICINE (RHC CLINIC)	TRUCKEE	TAHOE CITY	OLYMPIC VALLEY	PRIMARY CARE/URGENT CARE SUMMARY	OPHTHALMOLOGY	ORTHOPEDIC SURGERY AND WEEKEND WALK-IN CLINIC
Gross Operating Revenue	\$ 1,704,871	\$ 3,990,410	\$ 10,357,837	\$ 5,731,388	\$ 3,557,859	\$ 19,647,084	\$ 1,218,693	\$ 561,228
Deduction From Rev	822,074	1,215,249	4,117,553	2,427,254	1,300,430	7,845,238	664,396	269,705
Other Operating Revenue	-	-	-	-	-	-	-	-
Total Operating Revenue	\$ 882,797	\$ 2,775,161	\$ 6,240,284	\$ 3,304,134	\$ 2,257,429	\$ 11,801,846	\$ 554,297	\$ 291,523
<b>Operating Expense:</b>								
Salaries & Benefits	\$ 1,194,345	\$ 3,615,805	\$ 3,820,223	\$ 2,821,102	\$ 995,644	\$ 7,636,969	\$ 1,113,990	\$ 974,793
Professional Fees	26,000	140,800	41,240	51,455	51,455	144,150	-	-
Supplies	23,737	28,406	509,649	293,138	58,464	861,251	16,441	5,607
Purchased Services	41,793	59,700	61,434	100,112	75,942	237,488	26,680	-
Other Expenses	20,747	31,755	150,695	58,359	28,335	237,389	30,877	8,456
Total Operating Expenses	\$ 1,306,622	\$ 3,876,466	\$ 4,583,241	\$ 3,324,166	\$ 1,209,840	\$ 9,117,247	\$ 1,187,988	\$ 988,856
Net Operating Rev (Exp)	\$ (423,825)	\$ (1,101,305)	\$ 1,657,043	\$ (20,032)	\$ 1,047,589	\$ 2,684,599	\$ (633,691)	\$ (697,333)
<b>Non - Operating Rev / (Exp)</b>								
Donations	-	100,000	-	-	-	-	-	-
Depreciation	(20,930)	(13,665)	(5,893)	(22,939)	(24,839)	(53,670)	(81,193)	-
Total Non-Operating Rev/(Exp)	(20,930)	86,335	(5,893)	(22,939)	(24,839)	(53,670)	(81,193)	-
Net Income/(Loss)	\$ (444,756)	\$ (1,014,971)	\$ 1,651,150	\$ (42,971)	\$ 1,022,750	\$ 2,630,929	\$ (714,884)	\$ (697,333)
Units	1,764	9,072	15,120	8,064	3,465	26,649	1,260	1,381
Gross Revenue/Unit	\$ 966.48	\$ 439.86	\$ 685.04	\$ 710.74	\$ 1,026.80	\$ 737.25	\$ 967.22	\$ 406.39
Total Operating Expense/Unit	\$ 740.72	\$ 427.30	\$ 303.12	\$ 412.22	\$ 349.16	\$ 342.12	\$ 942.85	\$ 716.04



**TAHOE FOREST HOSPITAL DISTRICT  
MULTI-SPECIALTY CLINICS  
BUDGET FY 2025**

	IVCH			
	HEALTH CLINIC, INTERNAL MEDICINE/ PEDIATRICS, PRIMARY CARE, AND GASTROENTEROLOGY (RHC CLINIC)	ALL CLINICS SUBTOTAL	ADMINISTRATION AND OVERHEAD	TOTAL CLINICS
Gross Operating Revenue	\$ 4,856,920	\$ 80,748,107	\$ -	\$ 80,748,107
Deduction From Rev	1,913,196	34,463,262	-	34,463,262
Other Operating Revenue	-	-	-	-
<b>Total Operating Revenue</b>	<b>\$ 2,943,724</b>	<b>\$ 46,284,845</b>	<b>\$ -</b>	<b>\$ 46,284,845</b>
<b>Operating Expense:</b>				
Salaries & Benefits	\$ 2,947,343	\$ 52,752,209	\$ 2,694,941	\$ 55,447,150
Professional Fees	20,000	707,433	780,000	1,487,433
Supplies	52,118	1,574,490	5,652	1,580,142
Purchased Services	5,840	791,522	644,100	1,435,622
Other Expenses	61,688	1,991,064	152,193	2,143,257
<b>Total Operating Expenses</b>	<b>\$ 3,086,989</b>	<b>\$ 57,816,718</b>	<b>\$ 4,276,886</b>	<b>\$ 62,093,604</b>
<b>Net Operating Rev (Exp)</b>	<b>\$ (143,265)</b>	<b>\$ (11,531,873)</b>	<b>\$ (4,276,886)</b>	<b>\$ (15,808,759)</b>
<b>Non - Operating Rev / (Exp)</b>				
Donations	-	100,000	-	100,000
Depreciation	(8,827)	(381,261)	(3,095)	(384,356)
<b>Total Non-Operating Rev/(Exp)</b>	<b>(8,827)</b>	<b>(281,261)</b>	<b>(3,095)</b>	<b>(284,356)</b>
<b>Net Income/(Loss)</b>	<b>\$ (152,093)</b>	<b>\$ (11,813,133)</b>	<b>\$ (4,279,981)</b>	<b>\$ (16,093,115)</b>
<b>Units</b>	<b>9,198</b>	<b>120,550</b>	<b>120,550</b>	<b>120,550</b>
<b>Gross Revenue/Unit</b>	<b>\$ 528.04</b>	<b>\$ 669.83</b>	<b>\$ 669.83</b>	<b>\$ 669.83</b>
<b>Total Operating Expense/Unit</b>	<b>\$ 335.62</b>	<b>\$ 479.61</b>	<b>\$ 35.48</b>	<b>\$ 515.09</b>

**TAHOE FOREST HOSPITAL DISTRICT  
WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM  
BUDGET FY 2025**

	<b>TOTAL WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM</b>	
Gross Operating Revenue	\$	-
Deduction From Rev		-
Other Operating Revenue		-
Total Operating Revenue	\$	-
<b><u>Operating Expense:</u></b>		
Salaries & Benefits	\$	939,595
Professional Fees		-
Supplies		64,421
Purchased Services		272,210
Other Expenses		68,761
Total Operating Expenses	\$	1,344,987
Net Operating Rev (Exp)	\$	<b>(1,344,987)</b>
<b><u>Non - Operating Rev / (Exp)</u></b>		
Property Tax Revenues		1,344,987
Total Non-Operating Rev/(Exp)		1,344,987
Net Income/(Loss)	\$	-
<b><u>Possible Other Revenue Sources:</u></b>		
Donations	\$	303,120
Community Produce Program		78,000
Total Possible Other Revenue Sources	\$	<b>381,120</b>

Tahoe Forest Hospital District  
Volumes

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 2025 that are in line with FY 2024 projected volumes, however, reflect upward trends in clinic areas and surgical services. We apply the spread of the FY 2025 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 1,507, which is 1.8% lower than projected FY 2024. Acute inpatient days for FY 2025 are budgeted at 4,649, which is .7% lower than projected FY 2024, but in line with recent industry trends. We are anticipating our average length of stay to be 3.10 for FY 2025 and our average daily census to be 13.39.

Below are a few areas worth noting:

DEPARTMENT	PROJECTED FY 2024	BUDGET FY 2025	VARIANCE	PERCENT INCREASE/ (DECREASE)
<b>Tahoe Forest Hospital</b>				
Total ICU Days	919	907	(12)	(1.3)%
Total Med/Surg Days	2,758	2,676	(82)	(3.0)%
Total OB Days	1,303	1,306	3	0.2%
Total Deliveries	359	348	(11)	(3.1)%
Emergency Department visits	14,463	14,400	(63)	(0.4)%
Home Health Visits	3,231	3,180	(51)	(1.6)%
Hospice Days	1,248	1,359	111	8.9%
Surgical Services Minutes	286,250	292,334	6,084	2.1%
Diagnostic Imaging – All	33,392	33,443	51	0.1%
Gastroenterology Minutes	28,224	42,780	14,556	51.6%
<b>Multi-Specialty Clinics</b>				
Otolaryngology (ENT) & Audiology	1,404	1,764	360	25.6%
IM/Pulmonology & Endocrinology	5,543	5,796	253	4.6%
2 <sup>nd</sup> Floor Cancer Center (OB/GYN, GI/GS, Uro/Neuro, Primary Care)	14,605	15,624	1,019	7.0%
Cardiology/Family Practice & Internal Medicine	8,579	9,072	493	5.8%
Pediatrics	11,627	12,348	721	6.2%
Radiation Oncology	686	720	34	5.0%
Sports Medicine	2,555	1,800	(755)	(29.5)%
Orthopedics	14,907	15,624	717	4.8%
Urgent Care-Truckee	14,460	15,120	660	4.6%
Primary Care-2 <sup>nd</sup> Floor MOB	18,999	20,034	1,035	5.4%
Primary Care/Urgent Care-Tahoe City	7,702	8,064	362	4.7%
Primary Care/Urgent Care-Olympic Valley	2,856	3,465	609	21.3%
Behavioral Health	1,075	1,200	125	11.6%
IVCH Health Clinic, IM/Pediatrics, Primary Care, Orthopedic Surgery, Gastroenterology	8,272	8,618	346	4.2%
IVCH Ophthalmology	1,161	1,260	99	8.5%
IVCH Orthopedics & Weekend Walk-In Clinic	1,099	1,381	282	25.7%

Tahoe Forest Hospital District  
Volumes

<b>Incline Village Community Hospital</b>				
Emergency Visits	4,003	3,960	(43)	(1.1)%
Surgery Cases	251	360	109	43.4%
Mammography	30	360	330	1100.0%
Ultrasound	1,198	1,217	19	1.6%
Cat Scans	1,492	1,490	(2)	(0.1)%
Physical, Speech, Occupational Therapies	36,275	37,740	1,465	4.0%
<b>TCFH</b>				
Physical, Aquatic, Speech, and Occupational Therapies	107,529	107,647	118	0.0%

**Tahoe Forest Hospital District  
Volumes**

The following are explanations for the larger variances:

- 1) Hospice Days: Volumes have not quite recovered to pre-pandemic levels, however, we are seeing an increase throughout FY 2024 and have taken a conservative approach in growth for FY 2025.
- 2) Gastroenterology Surgical minutes have been increased with the addition of Dr. Singh in July 2024.
- 3) Multi-Specialty Clinics:
  - a. Otolaryngology/ENT: An increase in volumes was budgeted to capture additional capacity with the move to the newly renovated clinic at Martis Outlook, allowing for the return of Silverstate Hearing.
  - b. Sports Medicine: Budgeted volumes for FY 2025 were adjusted down to account for the departure of Dr. Holman in March 2024. Her replacement is expected to start with the District in September 2024.
  - c. Urgent Care-Olympic Valley: Volumes were increased to capture the growth we have witnessed in FY 2024.
  - d. Behavioral Health: Volumes were increased to capture the addition of Dr. Dhillon in July 2024.
  - e. IVCH Orthopedics & Weekend Walk-In Clinic: Volumes were set to capture a full year of operations of the Weekend Walk-In Clinic that opened in May 2024.
- 4) IVCH Surgical Services: An increase was budgeted to capture the growth in outpatient surgical cases we are seeing in FY 2024.
- 5) IVCH Mammography: This is a new service that went live in June 2024. Budgeted volumes for FY 2025 capture a full year of operations.

DEPARTMENTAL VOLUME TRENDS

	2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>16010 ICU</b>										
ICU - Inpatient Days	247	273	434	545	200	240	187	192	5	2.7%
ICU - Med/Surg Days	433	520	401	326	384	390	338	340	2	0.6%
ICU - Stepdown Days	560	518	696	576	428	380	394	375	(19)	-4.8%
ICU - Swing Days	18	15	8	85	1	0	0	0	0	0.0%
ICU - Short Stays - Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
ICU - Short Stays - Observation	20	25	33	22	27	28	36	35	(1)	-2.8%
ICU TFHD Summary	1,278	1,351	1,572	1,554	1,040	1,038	955	942	(13)	-1.4%
<b>16170 Med Surg</b>										
M/S - Inpatient Days	2,827	2,816	2,720	2,936	2,499	2,574	2,460	2,436	(24)	-1.0%
M/S - Swing Days	409	316	114	326	286	240	298	240	(58)	-19.5%
M/S 3170- Short Stay-Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
M/S 3170- Short Stays-Observation	303	303	353	336	297	299	280	275	(5)	-1.8%
Med-Surg TFHD Summary	3,539	3,435	3,187	3,598	3,082	3,113	3,038	2,951	(87)	-2.9%
<b>16380 Obstetrics</b>										
OB/GYN Patient Days	1,292	1,083	1,026	1,167	1,356	1,370	1,301	1,303	2	0.2%
Med/Surg Days in OB	0	4	8	4	1	0	2	3	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	7	8	4	10	5	6	4	4	0	0.0%
OB Days TFHD Summary	1,299	1,095	1,038	1,181	1,362	1,376	1,307	1,310	3	0.2%
<b>16530 Nursery</b>										
Newborn days	483	450	546	623	486	564	487	484	(3)	-0.6%
Nursery Re-admits	0	0	0	0	0	0	0	0	0	0.0%
Newborn Days TFHD Summary	483	450	546	623	486	564	487	484	(3)	-0.6%
<b>16580 Skilled Nursing Facility</b>										
SNF days	11,673	9,902	8,496	7,473	9,422	10,950	10,950	10,950	0	0.0%

DEPARTMENTAL VOLUME TRENDS

	2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>17010</b>	<b>Emergency Room</b>									
<i>Admits from E/R</i>	700	714	706	244	10	6	17	16	(1)	-5.9%
<i>E/R Visits - Total Registrations</i>	13,737	12,942	12,291	13,700	15,905	15,100	14,463	14,400	(63)	-0.4%
<b>17085</b>	<b>TFH Health Clinic</b>									
<i>TFH Health Clinic O/P visits (Combined with 2nd Floor Cancer Center Clinics in 2021)</i>	2,436	1,406	0	0	0	0	0	0	0	0.0%
<b>17791</b>	<b>TC Occupational Therapy</b>									
<i>OT - TC O/P Procedures</i>	1,912	1,665	2,723	2,680	2,508	2,800	2,093	2,100	7	0.3%
<b>17773</b>	<b>TC Physical Therapy</b>									
<i>PT - TC O/P Procedures</i>	31,084	28,043	28,094	29,880	28,407	29,436	32,559	32,580	21	0.1%
<b>17510</b>	<b>Oncology Lab</b>									
<i>Oncology Lab tests</i>	5,102	5,527	6,736	7,161	6,708	6,827	7,091	6,982	(109)	-1.5%
<b>17290</b>	<b>Home Health</b>									
<i>Home Health Nursing Units</i>	1,608	1,282	1,332	1,892	1,419	1407	1,482	1450	(32)	-2.2%
<i>Home Health Aide Units</i>	35	19	49	145	95	93	86	107	21	24.4%
<i>Home Health Speech Therapy Units</i>	35	52	57	66	50	30	62	60	(2)	-3.2%
<i>Home Health Occupational Therapy Units</i>	543	443	574	547	575	570	637	580	(57)	-8.9%
<i>Home Health Social Services Units</i>	118	143	127	134	22	32	32	36	4	12.5%
<i>Home Health PT Units</i>	1,311	867	842	1,006	998	871	984	965	(19)	-1.9%
<i>Home Health - Medicare Visits</i>	3,124	2,255	2,501	3,007	2,699	2,385	2,851	2,763	(88)	-3.1%
<i>Home Health - MediCal Visits</i>	145	0	76	279	163	221	92	141	49	53.3%
<i>Home Health - Commercial Visits</i>	367	394	336	441	239	350	202	184	(18)	-8.9%
<i>Home Health - Self Pay Visits</i>	100	51	68	55	62	44	86	92	6	7.0%
<i>Home Health Visits TFHD Summary</i>	3,736	2,700	2,981	3,782	3,163	3,000	3,231	3,180	(51)	-1.6%

**DEPARTMENTAL VOLUME TRENDS**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>Variance</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Inc/(Dec)</b>	<b>Inc/(Dec)</b>
<b>17310 Hospice</b>										
<i>Hospice Medicare Visits</i>	1,247	985	924	737	884	1,023	632	<b>664</b>	<b>32</b>	<b>5.1%</b>
<i>Hospice MediCal Visits</i>	169	38	34	25	47	35	12	<b>18</b>	<b>6</b>	<b>50.0%</b>
<i>Hospice Commercial Visits</i>	100	146	128	87	100	120	39	<b>38</b>	<b>(1)</b>	<b>-2.6%</b>
<i>Hospice Other Visits</i>	41	18	2	16	4	22	0	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>Hospice Medicare Days</i>	3,110	3,044	2,348	1,733	2,161	2,651	1,181	<b>1,254</b>	<b>73</b>	<b>6.2%</b>
<i>Hospice MediCal Days</i>	120	111	121	25	120	38	17	<b>34</b>	<b>17</b>	<b>100.0%</b>
<i>Hospice Commercial Days</i>	455	306	231	158	160	242	50	<b>71</b>	<b>21</b>	<b>42.0%</b>
<i>Hospice Other Days</i>	0	24	0	11	2	17	0	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>Hospice Days TFHD Summary</i>	3,685	3,485	2,700	1,927	2,443	2,948	1,248	<b>1,359</b>	<b>111</b>	<b>8.9%</b>
<b>17400 Labor and Delivery</b>										
<i>Total Deliveries</i>	359	304	331	366	375	403	359	<b>348</b>	<b>(11)</b>	<b>-3.1%</b>
<b>17420 Surgery</b>										
<i>OR I/P minutes</i>	58,670	42,393	27,438	36,222	27,170	27,141	29,842	<b>29,271</b>	<b>(571)</b>	<b>-1.9%</b>
<i>OR O/P minutes</i>	111,961	120,028	149,571	146,974	155,438	151,845	163,111	<b>167,980</b>	<b>4,869</b>	<b>3.0%</b>
<i>OR I/P Cases</i>	662	542	371	467	391	385	430	<b>422</b>	<b>(8)</b>	<b>-1.9%</b>
<i>OR O/P Cases</i>	1,642	1,812	2,247	2,032	1,998	2,020	2,139	<b>2,202</b>	<b>63</b>	<b>2.9%</b>
<i>Surgey Minutes TFHD</i>	170,631	162,421	177,009	183,196	182,608	178,986	192,953	<b>197,251</b>	<b>4,298</b>	<b>2.2%</b>
<i>Surgey Cases TFHD</i>	2,304	2,354	2,618	2,499	2,389	2,405	2,569	<b>2,624</b>	<b>55</b>	<b>2.1%</b>
<b>17428 Pain Clinic</b>										
<i>Pain Center minutes</i>	2,491	2,290	1,844	461	0	0	0	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>17427 PAAS</b>										
<i>I/P Recovery minutes</i>	44,416	36,789	25,583	33,121	24,410	24,397	20,287	<b>19,899</b>	<b>(388)</b>	<b>-1.9%</b>
<i>O/P Recovery minutes</i>	48,494	61,455	78,198	71,940	74,907	74,810	73,010	<b>75,184</b>	<b>2,174</b>	<b>3.0%</b>
<i>ASD minutes</i>	266,032	262,955	282,634	288,718	281,925	278,193	286,250	<b>292,334</b>	<b>6,084</b>	<b>2.1%</b>
<i>Total PAAS Minutes Summary</i>	358,942	361,199	386,415	393,779	381,242	377,400	379,547	<b>387,417</b>	<b>7,870</b>	<b>2.1%</b>

DEPARTMENTAL VOLUME TRENDS

	2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>17450 Anesthesia</b>										
<i>Anesthesia - I/P minutes</i>	66,521	48,998	32,993	42,026	33,392	32,289	35,129	34,457	(672)	-1.9%
<i>Anesthesia - O/P minutes</i>	109,517	112,235	138,253	137,144	146,514	142,251	150,108	154,649	4,541	3.0%
<i>Anesthesia - Elsewhere minutes</i>	0	1,316	1,907	1,377	1,449	1,178	1,783	1,775	(8)	-0.4%
<i>Anesthesia - G/I I/P Minutes</i>	2,797	3,297	3,174	3,321	1,046	1,186	979	961	(18)	-1.8%
<i>Anesthesia - G/I O/P Minutes</i>	23,157	20,592	28,342	35,330	28,274	30,906	42,305	63,341	21,036	49.7%
<i>Anesthesia TFHD Summary</i>	201,992	186,438	204,669	219,198	210,675	207,810	230,304	255,183	24,879	10.8%
<b>17500 Laboratory</b>										
<i>Lab - TFH I/P Tests</i>	32,121	32,023	37,314	33,645	29,121	30,360	29,157	28,599	(558)	-1.9%
<i>Lab - TFH O/P Tests</i>	122,159	124,433	151,166	137,561	123,521	158,860	163,216	163,342	126	0.1%
<i>Lab - MOB O/P Tests - 8664</i>	196	440	535	0	0	0	0	0	0	0.0%
<i>Lab - Tahoe City O/P Tests - 7875</i>	17	118	215	76	43	60	58	60	2	3.4%
<i>Lab - Incline Village O/P Tests</i>	5,404	6,421	12,172	14,634	12,607	12,950	12,705	12,720	15	0.1%
<i>Lab - Send Outs IP</i>	3,190	2,986	3,064	2,988	2,925	3,210	2,763	2,711	(52)	-1.9%
<i>Lab - Send Outs OP</i>	18,358	19,245	26,414	21,511	23,335	22,780	26,621	26,700	79	0.3%
<i>Laboratory TFHD Summary</i>	181,445	185,666	230,880	210,415	191,552	228,220	234,520	234,132	(388)	-0.2%
<b>17540 Blood Bank</b>										
<i>Total Blood Units</i>	610	636	724	742	486	420	377	374	(3)	-0.8%
<b>17590 EKG</b>										
<i>EKG - I/P Procedures</i>	513	496	459	446	393	405	489	479	(10)	-2.0%
<i>EKG - O/P Procedures</i>	2,806	2,895	3,146	2,901	3,371	3,295	3,183	3,164	(19)	-0.6%
<i>EKG TFHD Summary</i>	3,319	3,391	3,605	3,347	3,764	3,700	3,672	3,643	(29)	-0.8%



DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>17593 Cardiac Rehab</b>										
Cardiac Rehab - Phase II	544	1,845	1,582	1,823	1,773	1,600	2,518	2,520	2	0.1%
Cardiac Rehab - Phase III	2,691	0	0	0	0	0	0	0	0	0.0%
Cardiac Rehab TFHD Summary	3,235	1,845	1,582	1,823	1,773	1,600	2,518	2,520	2	0.1%
<b>17630 Diagnostic Imaging</b>										
Diagnostic Imaging - I/P Exams	1,833	1,653	1,439	1,439	1,161	1,235	1,425	1,397	(28)	-2.0%
Diagnostic Imaging - O/P Exams	8,380	8,519	9,078	10,415	5,011	4,900	5,530	5,520	(10)	-0.2%
Vascular I/P Exams	228	247	234	209	239	260	185	180	(5)	-2.7%
Vascular O/P Exams	1,895	1,875	2,382	2,268	2,449	2,450	2,405	2,420	15	0.6%
Diagnostic Imaging TFHD Summary	10,213	10,172	10,517	11,854	6,172	6,135	6,955	6,917	(38)	-0.5%
Vascular Image TFHD Summary	2,123	2,122	2,616	2,477	2,688	2,710	2,590	2,600	10	0.4%
<b>17632 Womens Imaging Center</b>										
Mammography Exams	4,746	4,486	5,387	5,993	6,329	6,450	6,405	6,480	75	1.2%
<b>17633 MOB Diagnostic Imaging</b>										
MOB O/P Exams - Xrays -17633	1,003	931	1,312	0	0	0	0	0	0	0.0%
<b>17641 Oncology</b>										
Oncology Procedures	8,508	8,465	9,639	11,377	10,449	10,620	11,549	11,443	(106)	-0.9%
<b>17642 Radiation Oncology</b>										
Radiation Oncology Procedures	5,305	7,782	6,902	5,858	5,853	6,100	5,726	5,700	(26)	-0.5%

DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>17650 Nuclear Medicine</b>										
<i>Nuclear Med - I/P Exams</i>	31	38	33	26	15	12	9	8	(1)	-11.1%
<i>Nuclear Med - O/P Exams</i>	349	340	384	367	351	350	374	384	10	2.7%
<i>Nuc Med TFHD Summary</i>	380	378	417	393	366	362	383	392	9	2.3%
<b>17660 MRI</b>										
<i>MRI - I/P Exams</i>	98	99	87	92	67	60	67	66	(1)	-1.5%
<i>MRI - O/P Exams</i>	2,362	2,237	2,687	2,751	2,479	2,960	3,315	3,300	(15)	-0.5%
<i>MRI TFHD Summary</i>	2,460	2,336	2,774	2,843	2,546	3,020	3,382	3,366	(16)	-0.5%
<b>17670 Ultrasound</b>										
<i>Ultrasound - I/P Exams</i>	224	484	214	214	190	200	202	200	(2)	-1.0%
<i>Ultrasound - O/P Exams</i>	918	973	1,255	1,270	1,280	1,285	1,419	1,410	(9)	-0.6%
<i>Ultrasound TFHD Summary</i>	1,142	1,457	1,469	1,484	1,470	1,485	1,621	1,610	(11)	-0.7%
<b>17672 Briner Ultrasound</b>										
<i>Breast Ultrasound Exams</i>	2,099	2,054	2,216	2,392	2,267	2,420	2,266	2,255	(11)	-0.5%
<b>17680 CT</b>										
<i>CT - I/P Exams</i>	497	583	679	660	683	710	758	743	(15)	-2.0%
<i>CT - O/P Exams</i>	4,442	4,982	6,379	7,183	7,890	7,480	8,561	8,600	39	0.5%
<i>Cat Scan TFHD Summary</i>	4,939	5,565	7,058	7,843	8,573	8,190	9,319	9,343	24	0.3%
<b>17685 PET CT</b>										
<i>PET CT - I/P Exams</i>	4	2	5	4	4	0	0	0	0	0.0%
<i>PET CT - O/P Exams</i>	311	278	370	403	418	400	471	480	9	1.9%
<i>PET Cat Scan TFHD Summary</i>	315	280	375	407	422	400	471	480	9	1.9%

DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>17690</b>	<b>Vascular Imaging</b>									
<i>Vascular I/P Exams</i>	228	247	234	209	239	260	185	180	(5)	-2.7%
<i>Vascular O/P Exams</i>	1,895	1,875	2,382	2,268	2,449	2,450	2,405	2,420	15	0.6%
<i>Vascular Image TFHD Summary</i>	2,123	2,122	2,616	2,477	2,688	2,710	2,590	2,600	10	0.4%
<b>17710</b>	<b>Pharmacy</b>									
<i>Pharmacy - I/P units</i>	104,506	100,434	94,296	103,158	85,939	85,130	85,051	83,423	(1,628)	-1.9%
<i>Pharmacy - O/P units</i>	90,544	99,386	112,836	110,437	116,528	115,225	131,730	131,657	(73)	-0.1%
<i>Pharmacy TFHD Summary</i>	195,050	199,820	207,132	213,595	202,467	200,355	216,781	215,080	(1,701)	-0.8%
<b>17711</b>	<b>Oncology Drugs Sold to Patients</b>									
<i>Oncology Pharmacy Units</i>	5,896	5,944	6,806	7,809	6,799	6,970	7,219	7,252	33	0.5%
<b>17720</b>	<b>Respiratory Therapy</b>									
<i>RT - I/P Procedures (formerly: Minutes)</i>	9,421	9,103	7,915	9,049	8,057	8,245	7,254	7,117	(137)	-1.9%
<i>RT - O/P Procedures (formerly Minutes)</i>	3,775	3,779	3,912	3,874	4,553	4,250	4,742	4,740	(2)	0.0%
<i>RT TFHD Summary</i>	13,196	12,882	11,827	12,923	12,610	12,495	11,996	11,857	(139)	-1.2%
<b>17730</b>	<b>Pulmonary Function</b>									
<i>Pulmonary - I/P Procedures</i>	2,028	1,345	791	1,306	1,405	1,475	1,469	1,440	(29)	-2.0%
<i>Pulmonary - O/P Procedures</i>	607	637	1,017	1,368	1,692	1,495	1,423	1,467	44	3.1%
<i>Pulmonary TFHD Summary</i>	2,635	1,982	1,808	2,674	3,097	2,970	2,892	2,907	15	0.5%

DEPARTMENTAL VOLUME TRENDS

	2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>17760 Gastro-Intestinal Services</b>										
<i>Gastro/Int OR I/P Minutes</i>	1,193	1,004	1,406	1,394	243	272	315	333	18	5.7%
<i>Gastro/Int OR O/P Minutes</i>	29,404	22,037	26,145	29,168	22,752	25,367	27,341	41,763	14,422	52.7%
<i>Gastro/Int I/P Recovery Minutes</i>	855	1,100	571	551	346	426	324	318	(6)	-1.9%
<i>Gastro/Int O/P Recovery Minutes</i>	628	753	618	439	167	187	244	366	122	50.0%
<i>Gastro/Int OR I/P Cases</i>	81	88	84	74	33	50	36	35	(1)	-2.8%
<i>Gastro/Int OR O/P Cases</i>	1,552	1,393	1,590	1,823	1,886	2,000	2,424	3,629	1,205	49.7%
<i>Gastro/Int Total Minutes Summary</i>	32,080	24,894	28,740	33,449	23,508	26,252	28,224	42,780	14,556	51.6%
<i>Total Gastro/Int Total Cases Summary</i>	1,633	1,481	1,674	1,897	1,919	2,050	2,460	3,664	1,204	48.9%
<b>17770 Physical Therapy</b>										
<i>PT - TK I/P Procedures</i>	8,920	8,023	7,602	8,861	8,135	8,335	9,304	9,306	2	0.0%
<b>17780 Speech Therapy</b>										
<i>ST - I/P Procedures</i>	467	299	247	58	51	46	99	100	1	1.0%
<b>17790 Occupational Therapy</b>										
<i>OT - I/P Procedures</i>	4,362	4,255	4,834	4,585	4,911	5,145	5,117	5,101	(16)	-0.3%
<b>18340 Dietary</b>										
<i>Patient Meals</i>	55,463	51,953	48,053	46,004	49,670	54,060	53,676	49,621	(4,055)	-7.6%
<i>Pantries</i>	16,324	14,375	10,865	11,286	12,337	12,681	14,012	13,893	(119)	-0.8%
<i>Non-Patient Meals</i>	246,752	186,340	64,849	195,583	248,018	234,000	277,786	278,100	314	0.1%
<i>Dietary TFHD Summary</i>	318,539	252,668	123,767	252,873	310,025	300,741	345,474	341,614	(3,860)	-1.1%

DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>18350 Laundry &amp; Linen</b>										
<i>Pounds</i>	361,544	330,922	319,303	336,112	309,272	296,353	306,123	<b>306,650</b>	<b>527</b>	<b>0.2%</b>
<b>19530 Child Care Center</b>										
<i>Child Care Days</i>	23,608	19,257	20,589	21,779	22,340	21,500	21,713	<b>25,403</b>	<b>3,690</b>	<b>17.0%</b>
<b>18560 Admitting &amp; Communication</b>										
<i>Registrations</i>	177,640	223,752	302,153	340,336	279,449	290,100	289,606	<b>289,400</b>	<b>(206)</b>	<b>-0.1%</b>
<b>18590 Financial Administration</b>										
<i>Acute Admissions</i>	1,702	1,580	1,776	1,479	1,504	1,548	1,534	<b>1,507</b>	<b>(27)</b>	<b>-1.8%</b>
<i>Swing Admissions</i>	58	45	20	32	37	41	34	<b>20</b>	<b>(14)</b>	<b>-41.2%</b>
<i>Acute Patient Days</i>	5,359	5,214	5,285	5,554	4,868	4,954	4,682	<b>4,649</b>	<b>(33)</b>	<b>-0.7%</b>
<i>Swing Days</i>	427	331	122	411	287	240	298	<b>240</b>	<b>(58)</b>	<b>-19.5%</b>
<i>Adjusted Patient Days</i>	22,034	23,847	29,037	32,432	32,924	35,994	35,860	<b>36,328</b>	<b>468</b>	<b>1.3%</b>
<i>ICU Average Daily Census</i>	3	4	4	4	3	3	3	<b>2</b>	<b>(0)</b>	<b>-1.0%</b>
<i>OB/GYN Average Daily Census</i>	4	3	3	3	4	4	4	<b>4</b>	<b>0</b>	<b>0.5%</b>
<i>Medical / Surgical - Acute - ADC</i>	8	8	7	8	7	7	7	<b>7</b>	<b>(0)</b>	<b>-0.7%</b>
<i>Medical / Surgical - Swing - ADC</i>	1	1	0	1	1	1	1	<b>1</b>	<b>(0)</b>	<b>-19.2%</b>
<i>Acute Discharges</i>	1,702	1,580	1,776	1,479	1,504	1,548	1,534	<b>1,507</b>	<b>(27)</b>	<b>-1.8%</b>
<i>Swing Discharges</i>	55	45	20	32	37	41	34	<b>20</b>	<b>(14)</b>	<b>-41.2%</b>
<i>Avg Length of Stay</i>	3	3	3	4	3	3	3	<b>3</b>	<b>0</b>	<b>1.1%</b>
<i>Total Admissions TFHD</i>	1,760	1,625	1,796	1,511	1,541	1,589	1,568	<b>1,527</b>	<b>(41)</b>	<b>-2.6%</b>
<i>Total Discharges TFHD</i>	1,757	1,625	1,796	1,511	1,541	1,589	1,568	<b>1,527</b>	<b>(41)</b>	<b>-2.6%</b>

DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>18660</b> <b>Occ Health</b> <i>Occupational Health Visits - 18660</i>	1,688	3,001	2,402	2,406	2,557	2,600	2,774	2,820	46	1.7%
<b>17516</b> <b>Lab Draw MOB</b> <i>Lab Draw Test - OH - 18864</i>	196	440	535	0	0	0	0	0	0	0.0%
<b>17073</b> <b>Otolaryngology (ENT) Clinic</b> <i>Watson, Silver State Hearing</i>	1,805	1,940	1,801	1,658	1,515	2,213	1,404	1,764	360	25.6%
<b>17078</b> <b>General Surgery Clinic</b> <i>Cooper, Hunt</i>	836	1,501	1,119	2,305	1,138	1,124	1,231	1,298	67	5.4%
<b>17090</b> <b>I/M Pulmonology Clinic</b> <i>Tirdel</i>	3,886	3,286	3,544	3,110	2,549	2,846	3,009	3,150	141	4.7%
<b>17079</b> <b>Cardiology/Family Practice Clinic</b> <i>Carrea, Lombard, Scholnick</i>	6,925	3,801	5,949	7,843	5,786	6,915	6,458	6,817	359	5.6%
<b>17080</b> <b>Hematology/Oncology Clinic</b> <i>Koppel, Reichert, Semras</i>	4,348	4,684	4,329	4,595	4,707	4,600	4,729	4,800	71	1.5%
<b>17088</b> <b>Internal Medicine Clinic</b> <i>N Jernick, Pfent</i>	6,616	7,525	4,401	4,009	3,369	5,551	2,121	2,255	134	6.3%
<b>17081</b> <b>Radiation Oncology Clinic</b> <i>Tay, Shuff, Legarza</i>	287	397	484	585	672	675	686	720	34	5.0%
<b>17082</b> <b>Urology Clinic</b> <i>Wainstein.Naftulin</i>	1,595	2,049	2,101	964	2,488	2,382	3,066	3,339	273	8.9%
<b>17096</b> <b>Gastroenterology Clinic</b> <i>Zovich, Nachiondo, Singh</i>	1,831	1,613	2,373	2,259	3,128	3,241	3,217	3,566	349	10.8%

DEPARTMENTAL VOLUME TRENDS

		2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>17077</b>	<b>Pediatrics Clinic</b> <i>Eldridge, Fiamengo, Koppinger, Uglum, Vayner, Wicks</i>	10,037	9,536	8,794	10,081	11,551	11,600	11,627	12,348	721	6.2%
<b>17075</b>	<b>Women's (OB/GYN) Clinic</b> <i>Coll, Fletcher, Howard, Streit, Taylor, Bevan</i>	9,969	9,010	6,450	5,455	5,611	5,741	5,859	6,111	252	4.3%
<b>17801</b>	<b>Audiology Clinic</b> <i>Silverstate Hearing Now Included in 17073</i>	494	638	303	0	0	0	0	0	0	0.0%
<b>17086</b>	<b>Sports Medicine Clinic</b> <i>Winans, Rezak</i>	1,909	1,856	1,919	2,300	2,169	2,360	2,555	1,800	(755)	-29.5%
<b>17087</b>	<b>Orthopedics Clinic</b> <i>Dodd, Hagen, Jernick, Ringnes</i>	12,531	11,161	12,657	12,888	13,772	13,400	14,907	15,624	717	4.8%
<b>17089</b>	<b>Neurology Clinic</b> <i>Mwero, Kreiss</i>	0	747	1,117	1,359	1,269	1,170	1,232	1,310	78	6.3%
<b>17083</b>	<b>Urgent Care-Truckee</b> <i>Ganong, Jensen, Pfent, Samelson, Lemak</i>	0	0	0	0	8,116	5,754	14,460	15,120	660	4.6%
<b>17092</b>	<b>Primary Care-Truckee</b> <i>Paul, Barta, Cohen, M Hagen, Jensen, Kim, Pfent, Pourtabib, Stoll, Sutton-Pado, Ulland, Samelson, Chandrasekaran, Ruggiero</i>	0	3,180	13,448	14,840	17,175	15,000	18,999	20,034	1,035	5.4%
<b>17093</b>	<b>Primary Care/Urgent Care-Tahoe City</b> <i>Paul, Hays, Pfent, Schousen, Barta, Jensen, Krause, Plumb, Samelson, Lemak</i>	0	2,167	8,915	8,887	8,832	9,800	7,702	8,064	362	4.7%
<b>17094</b>	<b>Primary Care/Urgent Care-Olympic Valley</b> <i>Paul, Jensen, Pfent, Barta, Krause, Plumb, Samelson, Lemak</i>	0	266	3,187	4,232	3,642	3,800	2,856	3,465	609	21.3%

DEPARTMENTAL VOLUME TRENDS

		2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>17097</b>	<b>Endocrinology Clinic</b>										
	<i>Semrad</i>	85	708	1,537	1,976	2,397	2,454	2,534	<b>2,646</b>	<b>112</b>	<b>4.4%</b>
<b>17315</b>	<b>Palliative Care Clinic</b>	4,814	402	547	635	870	850	1,015	<b>1,020</b>	<b>5</b>	<b>0.5%</b>
	<i>N Jernick</i>										
<b>17830</b>	<b>Behavioral Health Clinic</b>	269	547	980	0	457	420	1,075	<b>1,200</b>	<b>125</b>	<b>11.6%</b>
	<i>Dhillon</i>										
<b>18777</b>	<b>Respiratory Illness Clinic</b>	0	1,124	2,135	0	0	0	0	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<i>COVID-19 Testing</i>										
<b>19550</b>	<b>Retail Pharmacy</b>										
	<i>Prescriptions</i>	34,579	35,104	36,569	51,201	76,116	76,776	87,890	<b>96,679</b>	<b>8,789</b>	<b>10.0%</b>
<b>26170</b>	<b>Med-Surg</b>										
	<i>Inpatient Days</i>	16	2	12	3	2	6	1	<b>0</b>	<b>(1)</b>	<b>-100.0%</b>
	<i>Observation Days</i>	9	10	7	7	9	10	6	<b>6</b>	<b>0</b>	<b>0.0%</b>
	<i>Med Surg Days IVCH Summary</i>	25	12	19	10	11	16	7	<b>6</b>	<b>(1)</b>	<b>-14.3%</b>
<b>27010</b>	<b>Emergency Room</b>										
	<i>Total Emergency Visits</i>	3,286	3,373	3,193	3,777	3,926	4,100	4,003	<b>3,960</b>	<b>(43)</b>	<b>-1.1%</b>
<b>27074</b>	<b>Ophthalmology</b>										
	<i>Conway &amp; Koppinger Visits</i>	0	0	46	1,238	1,347	1,921	1,161	<b>1,260</b>	<b>99</b>	<b>8.5%</b>
<b>27084</b>	<b>Primary Care Clinic</b>										
	<i>Koch Visits Now Included in 27085</i>	3,468	2,861	1,569	0	0	0	0	<b>0</b>	<b>0</b>	<b>0.0%</b>



DEPARTMENTAL VOLUME TRENDS

	2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>27085</b>	<b>IVCH Health Clinic</b>									
	<i>Clyde, Koch, Ferrera-Baumann, Nachiondo, Vayner, Scholnick</i>									
	4,489	5,510	5,358	7,326	7,903	8,849	8,272	8,618	346	4.2%
<b>27100</b>	<b>IVCH Orthopedics &amp; Weekend Walk-In Clinic</b>									
	<i>Albertson, Jernick, Lemak</i>									
	0	0	0	0	0	0	1099	1381	282	25.7%
<b>27830</b>	<b>IVCH Behavioral Health</b>									
	<i>Varzos Visits</i>									
	0	0	120	491	553	535	581	580	(1)	-0.2%
<b>27420</b>	<b>Surgery</b>									
	<i>OR IP Minutes</i>									
	0	0	0	0	0	0	0	0	0	0.0%
	<i>OR OP Minutes</i>									
	6,619	5,197	4,333	4,280	4,026	4,013	10,160	11,685	1,525	15.0%
	<i>OR IP Cases</i>									
	0	0	0	0	0	0	0	0	0	0.0%
	<i>OR OP Cases</i>									
	91	58	54	57	87	65	251	360	109	43.4%
	<i>Surgery Cases IVCH Summary</i>									
	91	58	54	57	87	65	251	360	109	43.4%
	<i>Surgery Minutes IVCH Summary</i>									
	6,619	5,197	4,333	4,280	4,026	4,013	10,160	11,685	1,525	15.0%
<b>27429</b>	<b>SPD</b>									
	<i>Surgery Cases IVCH Summary</i>									
	91	58	54	57	87	65	251	360	109	43.4%
<b>27427</b>	<b>PAAS</b>									
	<i>PACU IP Minutes</i>									
	0	0	0	0	0	0	0	0	0	0.0%
	<i>PACU OP Minutes</i>									
	1,596	1,594	1,433	923	188	1,000	178	207	29	16.3%
	<i>Total ASD Minutes</i>									
	14,503	11,894	9,928	9,295	7,967	8,793	20,000	23,102	3,102	15.5%
	<i>PAAS IVCH Summary</i>									
	16,099	13,488	11,361	10,218	8,155	9,793	20,178	23,309	3,131	15.5%
<b>27450</b>	<b>Anesthesia</b>									
	<i>Anesthesia IP Minutes</i>									
	0	0	0	0	0	0	0	0	0	0.0%
	<i>Anesthesia OP Minutes</i>									
	6,288	5,103	4,162	4,092	3,753	3,780	9,662	11,210	1,548	16.0%
	<i>Anesthesia Minutes IVCH Summary</i>									
	6,288	5,103	4,162	4,092	3,753	3,780	9,662	11,210	1,548	16.0%

DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>27470 Med Supplies sold to Patients</b>										
<i>Total Emergency Visits</i>	3,286	3,373	3,193	3,777	3,926	4,100	4,003	3,960	(43)	-1.1%
<b>27500 Lab</b>										
<i>Lab - Inpatient Billable Tests</i>	99	23	55	43	11	36	0	0	0	0.0%
<i>Lab - Outpatient Billable Tests</i>	24,428	25,120	30,222	32,561	38,823	39,392	30,082	30,180	98	0.3%
<i>EKG</i>	849	620	633	654	796	876	886	896	10	1.1%
<i>Reference Lab</i>	1,717	1,930	5,146	5,646	4,271	4,017	4,082	4,200	118	2.9%
<i>Blood</i>	0	0	0	0	0	0	0	0	0	0.0%
<i>Laboratory IVCH Summary</i>	27,093	27,693	36,056	38,904	43,901	44,321	35,050	35,276	226	0.6%
<b>27590 EKG</b>										
<i>EKG</i>	849	620	633	654	796	876	886	896	10	1.1%
<b>27630 Diagnostic Imaging</b>										
<i>Radiology - I/P Exams</i>	4	3	3	2	1	1	0	0	0	0.0%
<i>Radiology - O/P Exams (Inc. Mammo Thru FY23)</i>	777	868	992	1,031	1,238	1,190	1,200	1,260	60	5.0%
<i>Radiology - ER Exams</i>	1,600	1,492	1,574	1,615	1,631	1,727	1,517	1,474	(43)	-2.8%
<i>Diagnostic Imaging IVCH Summary</i>	2,381	2,363	2,569	2,648	2,870	2,918	2,717	2,734	17	0.6%
<b>27632 Mammography</b>										
<i>Mammography - O/P Exams</i>	0	0	0	0	0	150	30	360	330	1100.0%
<b>27670 Ultrasound</b>										
<i>Ultrasound - O/P Exams</i>	0	0	49	722	832	781	1198	1217	19	1.6%
<b>27680 Cat Scan</b>										
<i>CT - I/P Exams</i>	0	2	3	1	0	0	0	0	0	0.0%
<i>CT - O/P Exams</i>	170	185	352	308	351	390	415	444	29	7.0%
<i>CT - ER Exams</i>	658	648	670	836	1,013	989	1,077	1,046	(31)	-2.9%
<i>CT IVCH Summary</i>	828	835	1,025	1,145	1,364	1,379	1,492	1,490	(2)	-0.1%

DEPARTMENTAL VOLUME TRENDS

	2019	2020	2021	2022	2023	2024	2024	2025	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Inc/(Dec)	Inc/(Dec)
<b>27710</b>	<b>Drugs Sold to Patients</b>									
Pharmacy - I/P Units	240	55	137	62	51	60	0	0	0	0.0%
Pharmacy - O/P Units	11,503	11,221	11,297	12,467	12,732	13,482	14,431	14,278	(153)	-1.1%
Pharmacy IVCH Summary	11,743	11,276	11,434	12,529	12,783	13,542	14,431	14,278	(153)	-1.1%
<b>27720</b>	<b>Respiratory Therapy</b>									
RT - I/P Procedures	20	6	9	2	1	6	0	0	0	0.0%
RT - O/P Procedures	689	629	538	607	283	391	105	105	0	0.0%
RT IVCH Summary	709	635	547	609	284	397	105	105	0	0.0%
<b>27770</b>	<b>Physical Therapy</b>									
PT - Procedures	29,257	26,235	30,842	30,319	31,269	30,800	33,421	34,800	1,379	4.1%
<b>27780</b>	<b>Speech Therapy</b>									
ST - Procedures	0	177	130	52	201	220	324	360	36	11.1%
<b>27790</b>	<b>Occupational Therapy</b>									
OT - Procedures	1,601	1,574	2,139	1,863	2,196	2,025	2,530	2,580	50	2.0%
<b>27874</b>	<b>Sleep Clinic</b>									
Sleep Clinic Visits	141	51	32	0	0	0	0	0	0	0.0%
<b>28340</b>	<b>Dietary</b>									
Patient Meals	869	834	874	1,189	1,201	1,182	1,185	1,151	(34)	-2.9%
Pantry	2,546	2,457	2,064	988	1,116	1,025	910	883	(27)	-3.0%
Dietary IVCH Summary	3,415	3,291	2,938	2,177	2,317	2,207	2,095	2,034	(61)	-2.9%
<b>28560</b>	<b>Admitting</b>									
Registrations	24,902	27,818	35,384	46,142	32,143	37,400	37,123	37,742	619	1.7%
<b>28610</b>	<b>Administration</b>									
Acute Admissions	5	1	7	2	1	2	0	0	0	0.0%

DEPARTMENTAL VOLUME TRENDS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Variance Inc/(Dec)	% Inc/(Dec)
<b>57770 Physical Therapy</b> <i>PT - TK O/P Procedures</i>	59,705	55,060	65,037	67,083	75,631	74,250	84,180	84,240	60	0.1%
<b>57771 Aquatic Therapy</b> <i>PT - Aquatic &amp; PT/OT Group Aquatic</i>	3,589	2,535	3,700	4,234	4,759	4,700	5,055	5,100	45	0.9%
<b>57780 Speech Therapy</b> <i>ST - O/P Procedures</i>	2,612	775	1,613	1,662	1,940	1,875	1,809	1,800	(9)	-0.5%
<b>57790 Occupational Therapy</b> <i>OT - O/P Procedures</i>	7,883	8,067	10,886	12,689	14,599	13,700	16,485	16,507	22	0.1%
<b>58660 Occupational Health Testing</b> <i>TCFH - Occupational Hlth Testing</i>	2,586	1,880	1,262	987	415	1,200	580	1,200	620	106.9%
<b>58771 Fitness Center</b> <i>TCFH - Memberships</i>	941	919	730	101	0	0	0	0	0	0.0%
<b>58775 HP Fitness/Wellness/Massage</b> <i>TCFH - Fitness/Weight/Nutrition/Other</i>	3,583	3,009	1,956	2,977	3,098	3,150	3,018	3,050	32	1.1%

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

We incorporated an overall **5% rate increase effective August 1, 2024**. 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 2025 to be \$671.4 million**. This is a \$33.1 million increase to our gross revenue when compared to Projected FY 2024. FY 2025 gross revenue is 13.5% Inpatient and 86.5% Outpatient

**Budgeted EBIDA for FY 2025 is \$24.8 million**, representing a \$15.9 million decrease from Projected FY 2024. This net decrease is reflective of an increase in Net Patient Revenues, increases in Salaries, Wages & Benefits, Professional Fees, Supplies, Purchased Services, and Other Expenses. A budgeted rate increase in August 2024 is needed to help offset these budgeted cost increases, inflation, and declining payor reimbursement. Return on Gross Revenue **EBIDA is 3.7%**, projecting 2.7% lower than Projected FY 2024.

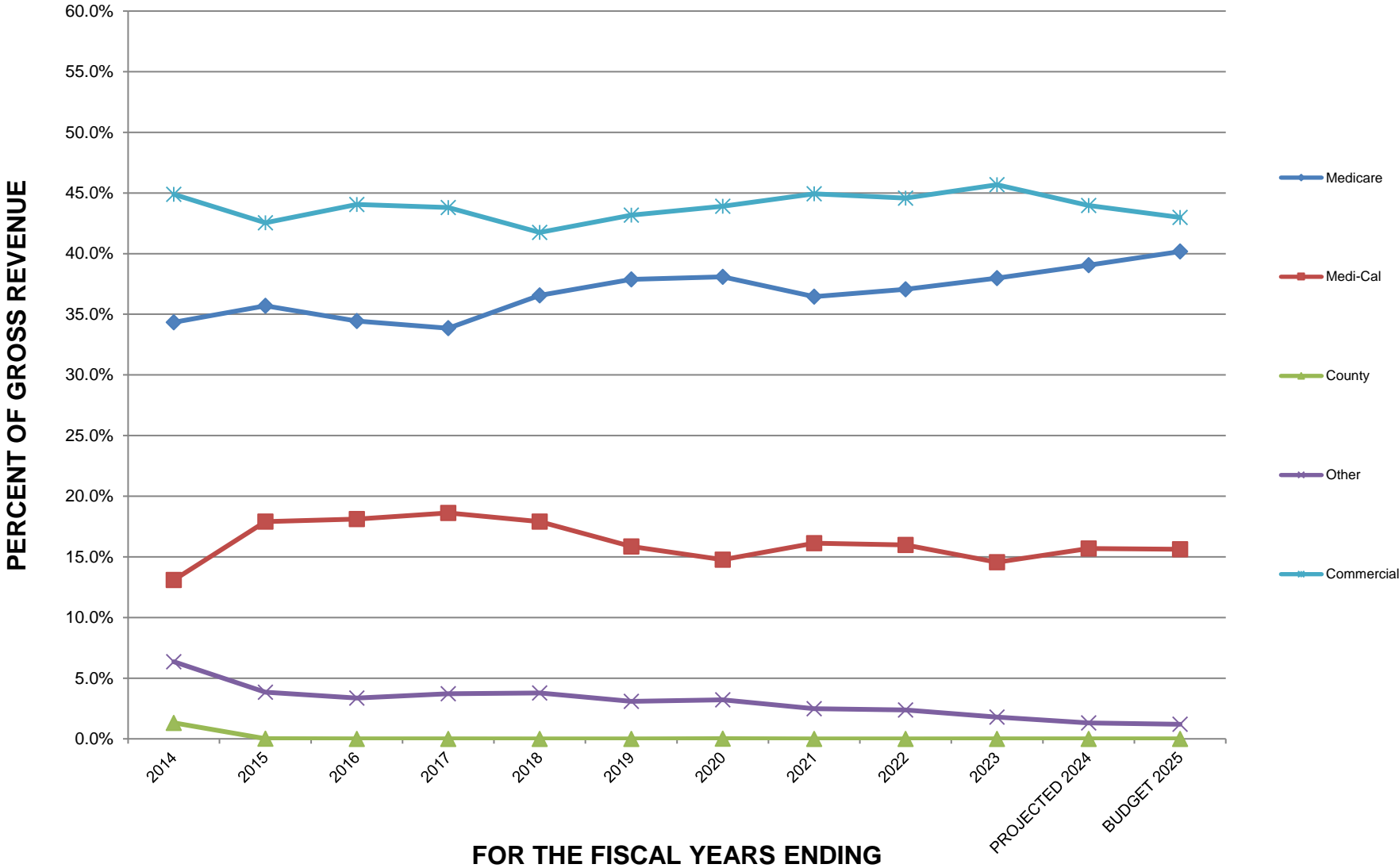
**Budgeted Net Income/(Loss) for FY 2025 is a profit of \$18.3 million**, a decrease of \$19.9 million from Projected FY 2024. The decrease is related to an increase in Operating Expenses, a decrease in Donations, decreases in Gain/(Loss) on Joint Venture and Unrealized Market Investments, a decrease in Interest Income and increases to our Depreciation Expense brought on by anticipated capital equipment, potential building and land acquisitions, and completion of construction projects.

**Return on Equity is estimated to be 5.9%**, a decrease of 8.2% from the Projected FY 2024 Return on Equity. This decrease is due to the budgeted lower Net Income combined with a lower Net Asset (Fund) Balance.

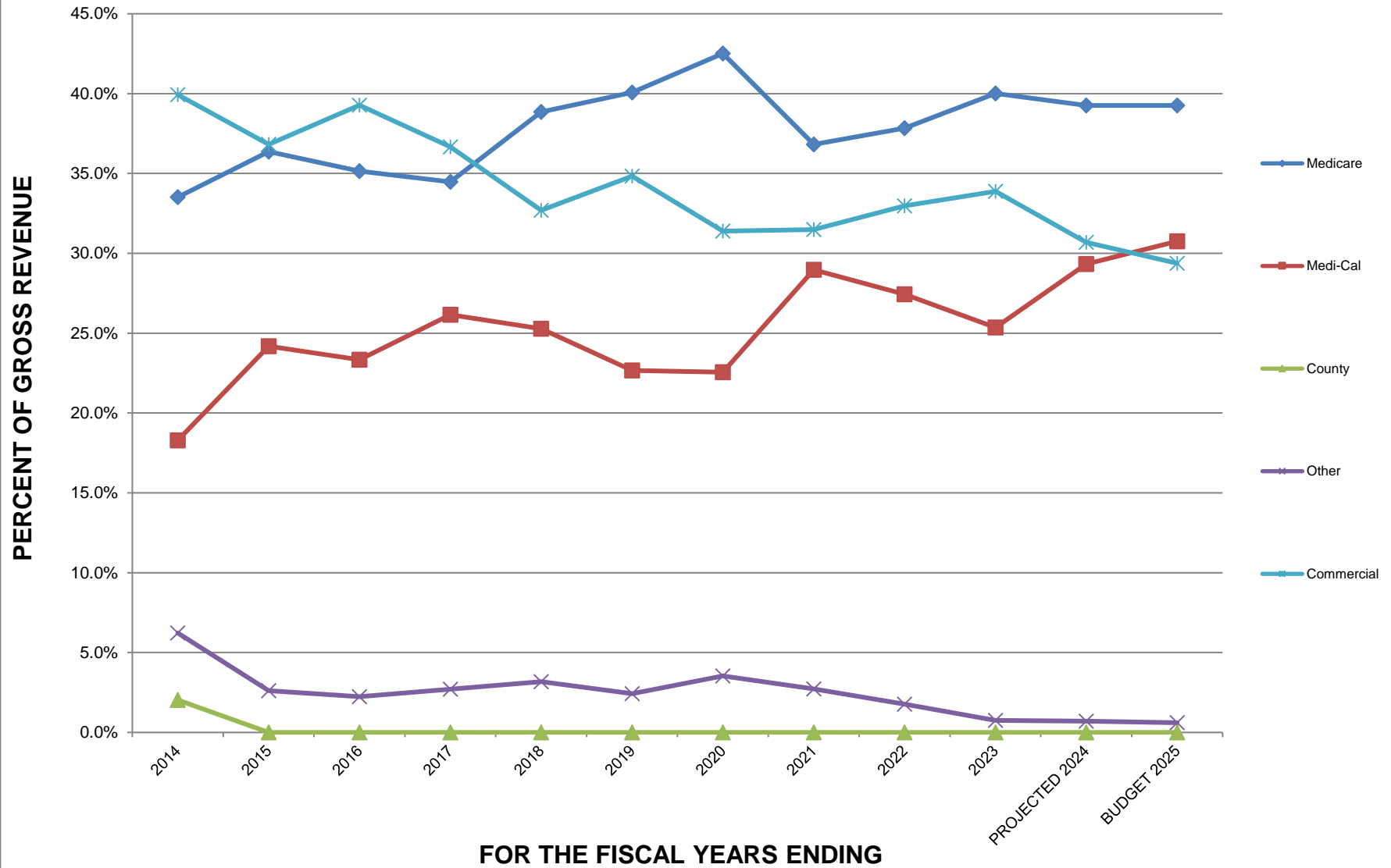
Total Gross Revenue **Payor Mix** for the FY 2025 budget reflects comparable trending that we witnessed in FY 2024. We made marginal adjustments to our Medicare, Medi-Cal, and Commercial percentages. See table below.

<b>Payor Mix</b>	<b>Budget FY 2025</b>	<b>Projected FY 2024</b>
Medicare	40.2%	39.0%
Medi-Cal	15.6%	15.7%
County	0.0%	0.0%
Other	1.2%	1.3%
Commercial	43.0%	44.0%

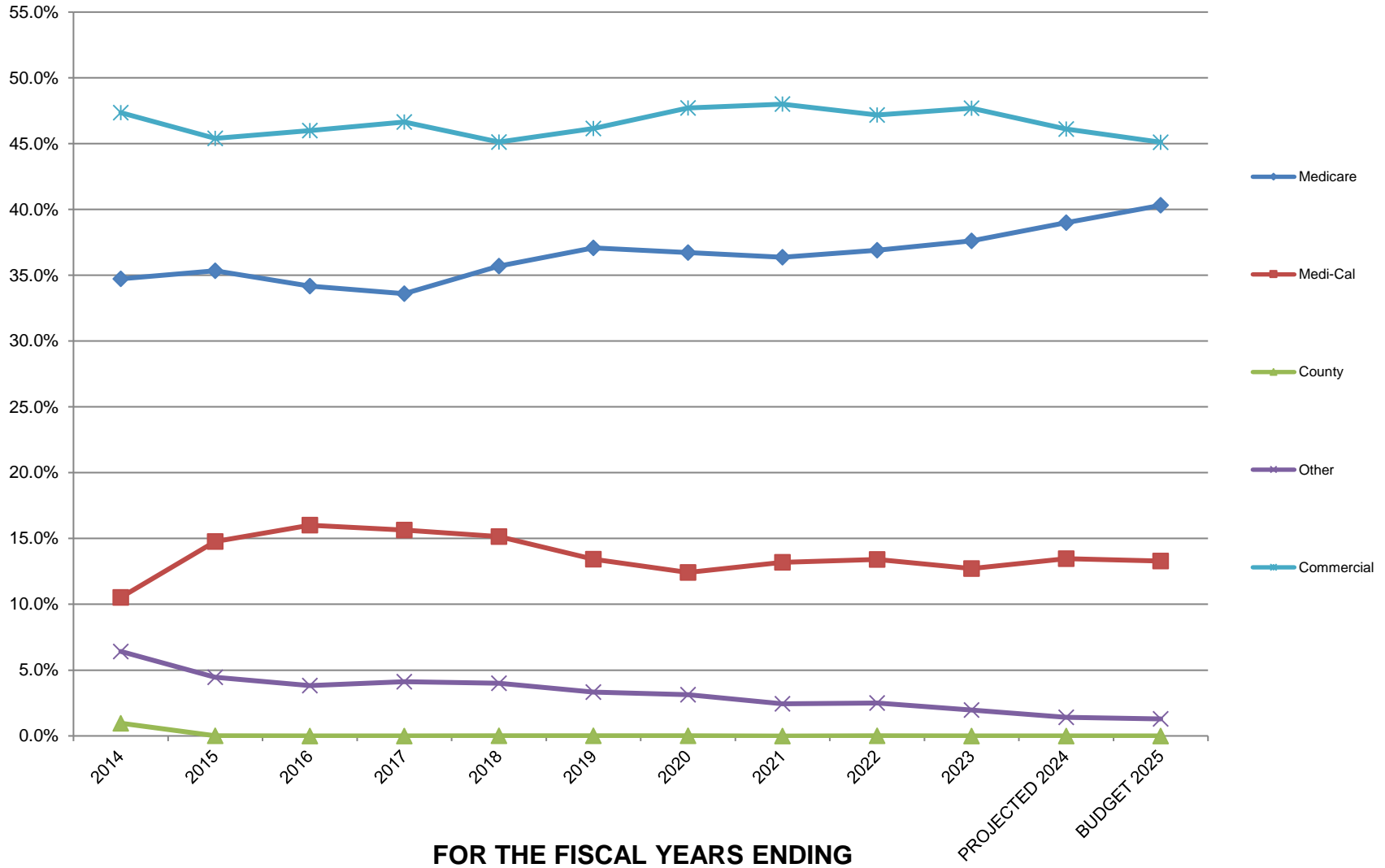
# GROSS REVENUE PAYOR MIX TRENDING



# INPATIENT REVENUE PAYOR MIX TRENDING



# OUTPATIENT REVENUE PAYOR MIX TRENDING





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

<b>INPATIENT</b>	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	PROJECTED	BUDGET
											2024	2025
Medicare	33.5%	36.4%	35.1%	34.5%	38.9%	40.1%	42.5%	36.8%	37.8%	40.0%	39.3%	39.3%
Medi-Cal	18.3%	24.2%	23.3%	26.2%	25.3%	22.7%	22.6%	29.0%	27.4%	25.4%	29.3%	30.8%
County	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	6.2%	2.6%	2.2%	2.7%	3.2%	2.4%	3.5%	2.7%	1.8%	0.7%	0.7%	0.6%
Commercial	39.9%	36.8%	39.3%	36.7%	32.7%	34.8%	31.4%	31.5%	33.0%	33.9%	30.7%	29.4%

<b>OUTPATIENT</b>	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	PROJECTED	BUDGET
											2024	2025
Medicare	34.7%	35.4%	34.2%	33.6%	35.7%	37.1%	36.7%	36.4%	36.9%	37.6%	39.0%	40.3%
Medi-Cal	10.5%	14.8%	16.0%	15.6%	15.2%	13.4%	12.4%	13.2%	13.4%	12.7%	13.5%	13.3%
County	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	6.4%	4.5%	3.8%	4.1%	4.0%	3.3%	3.1%	2.4%	2.5%	2.0%	1.4%	1.3%
Commercial	47.4%	45.4%	46.0%	46.6%	45.1%	46.1%	47.7%	48.0%	47.2%	47.7%	46.1%	45.1%

<b>TOTAL</b>	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	PROJECTED	BUDGET
											2024	2025
Medicare	34.3%	35.7%	34.5%	33.9%	36.6%	37.9%	38.1%	36.5%	37.1%	38.0%	39.0%	40.2%
Medi-Cal	13.1%	17.9%	18.1%	18.6%	17.9%	15.9%	14.8%	16.1%	16.0%	14.6%	15.7%	15.6%
County	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	6.4%	3.8%	3.4%	3.7%	3.8%	3.1%	3.2%	2.5%	2.4%	1.8%	1.3%	1.2%
Commercial	44.9%	42.5%	44.0%	43.8%	41.7%	43.2%	43.9%	44.9%	44.6%	45.7%	44.0%	43.0%

## **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 \$332.9 million (49.6% of gross revenue) for FY 2025, representing an increase of \$896 thousand from Projected FY 2024 (\$332.0 million, 52.0%). The nominal increase in our Contractual Allowances is attributed to a component of Charity Care for Projected FY 2024 being captured in Contractual Allowances, a direct result of a decrease in Charity Care applications we have seen in FY 2024. We have budgeted FY 2025 Contractual Allowances to be more in line with historical activity, accounting for the increase in budgeted gross revenue in FY 2025 and 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, AB915 Medi-Cal Outpatient Supplemental funding, and the new Designated Public Hospital Directed Payments program. This additional reimbursement was budgeted at approximately \$8.7 million, an increase of \$2.5 million from budgeted FY 2024.

Charity Care has been budgeted at 2.0% of gross revenue totaling \$13.4 million and Bad Debt has been budgeted at 1.5% of gross revenue or \$10.3 million. We believe these percentages are representative of current and future economic circumstances based on stable unemployment rates in Nevada, however, a slow increase in unemployment rates in California, as well as shifting of the patient population towards more self-pay as a result of high deductible health plans and reverification of Medi-Cal benefits. Projected FY 2024 is reflecting \$63 thousand in Charity Care (.001%) and \$7.6 million in Bad Debt (1.2%).

Prior Period Settlements represents reimbursement or settlements the District may receive or pay related to a previous fiscal years.

Overall, as a percentage of gross revenue, our Deductions from Revenue is 53.1% of gross revenue, as compared to Projected FY 2024's 52.9%.

**Tahoe Forest Hospital District  
Employee Resource Allocation/FTE's**

Management has budgeted an overall increase of 93.8 FTEs when compared to projected FY 2024, and a 69.5 FTE increase when compared to the budgeted FY 2024 FTEs.

Increases in our FTEs for FY 2025 are related to additional staffing requirements for the expansion of our Pharmacy Tech-in-Training program, growth in the Multi-Specialty Clinics with the expansion of Primary Care/Urgent Care in Truckee and Tahoe City, and the addition of clinics in the Martis Outlook condos, physicians, and advanced practice providers (APP).

We budgeted positions to maintain recruitment for core-staffing requirements.

We accounted for additional staffing needs in our Patient Financial Services, Patient Registration, Access Center, Revenue Cycle, and Managed Care 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 the Surgical Services departments, Oncology programs, and Outpatient Therapies, as well as in our overhead and support departments in Housekeeping, Engineering, Information Technology, Administration, Quality, Nursing, Business Intelligence, Retail Pharmacy, and the Child Care Center.

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 2025 as compared to Projected FY 2024, as well as Budget FY 2024 is outlined below:

<b><i>Additional FTEs added to Programs or Services:</i></b>	<b><i>Budget FY 2025 vs Projected FY 2024</i></b>	<b><i>Budget FY 2025 vs Budget FY 2024</i></b>
Surgical Services	2.34	3.02
Respiratory Therapy	1.02	.41
Physical Therapy – Tahoe City	.54	1.51
Gastroenterology	1.54	2.09
Pharmacy Overhead	4.41	4.17
Housekeeping	2.48	3.29
Engineering	1.35	.88
Information Technology	2.09	-.40
Patient Financial Services	6.94	3.53
Patient Registration	4.64	.63
Access Center/Central Scheduling	14.20	6.37
Revenue Cycle	1.04	.01
Managed Care	1.01	1.05
Administration	3.03	3.01
Community Relations/Marketing	1.21	1.00
Nursing Administration	1.65	1.12

**Tahoe Forest Hospital District  
Employee Resource Allocation/FTE's**

Quality	.72	-1.19
Business Intelligence	2.00	2.00
IVCH Mammography	.50	.35
IVCH Physical Therapy	.53	1.17
IVCH Dietary	.32	.00
IVCH Engineering	.40	.15
Skilled Nursing Facility	.99	2.06
Oncology Programs	3.89	5.40
Child Care Center	4.61	1.86
Multi-Specialty Clinics and MSC Administrative Support	15.51	5.03
Retail Pharmacy	3.69	6.62
Foundations	3.19	1.80
Physical, Speech, & Occupational Therapy – OP	3.11	6.27
<b>Total Additional FTE's</b>	<b>88.95</b>	<b>63.21</b>
<b><i>FTE Decreases to Core Staffing Levels:</i></b>		
ICU	-1.24	-1.51
Med/Surg	-2.71	-1.27
Emergency Department	-.06	-2.81
Labor and Delivery	-.16	2.50
Diagnostic Imaging-All	-.45	1.39
Education	-.86	.00
Dietary	-.31	3.48
Accounting	-1.0	-.99
IVCH Med/Surg	-1.50	.00
IVCH Diagnostic Imaging	-.33	.41
<b>Total FTE Decrease</b>	<b>-8.62</b>	<b>1.20</b>
<b>Total</b>	<b>80.33</b>	<b>64.41</b>

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 and Incline Village Community Hospital 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 2025 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 2025 total 69.30 compared to FY 2024 projected FTEs of 56.04 and FY 2024 budgeted FTEs of 66.05. The FY 2025 budget consists of 51.65 Physician FTEs related to clinic operations and 17.65 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 2025

Dept #	Dept Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET FY 2025 vs PROJECTED FY 2024	BUDGET FY 2025 vs BUDGET FY 2024
16010	ICU	13.45	16.12	16.44	13.55	11.61	12.63	12.36	11.12	-1.24	-1.51
16170	Med-Surg	25.91	27.55	28.42	25.33	26.53	27.60	29.04	26.33	-2.71	-1.27
17010	Emergency Room	20.20	26.57	27.21	23.69	25.04	28.90	26.15	26.09	-0.06	-2.81
17180	Ski Aid - Sugar Bowl	0.51	0.40	0.26	0.22	0.23	0.25	0.34	0.25	-0.09	0.00
17181	Ski Aid - Boreal	0.45	0.19	0.22	0.24	0.24	0.25	0.31	0.25	-0.06	0.00
17182	Ski Aid -Alpine	0.49	0.34	0.56	0.43	0.42	0.40	0.56	0.40	-0.16	0.00
17400	Labor and Delivery	16.41	18.93	18.66	15.34	17.99	16.02	18.68	18.52	-0.16	2.50
17403	Perinatal	0.72	0.70	0.65	0.64	0.76	0.74	0.68	0.00	-0.68	-0.74
17420	Surgery	20.43	22.98	21.07	16.96	17.52	17.42	17.87	19.17	1.30	1.75
17427	PAAS	10.56	14.18	15.96	13.68	14.07	15.08	15.31	16.35	1.04	1.27
17428	Pain Clinic	0.87	0.64	0.54	0.16	0.00	0.00	0.00	0.00	0.00	0.00
17429	Sterile Processing	7.80	8.23	9.78	8.03	8.24	8.59	8.53	8.49	-0.04	-0.10
17450	Anesthesia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17500	Laboratory	22.20	23.91	23.60	23.44	24.23	25.05	25.43	25.22	-0.21	0.17
17515	Tahoe City Lab Draw	0.79	0.83	1.06	1.19	1.25	1.20	1.43	1.31	-0.12	0.11
17593	Cardiac Rehab	0.92	1.03	1.46	1.68	1.48	1.65	1.51	1.50	-0.01	-0.15
17630	Diagnostic Imaging	12.90	15.98	17.45	16.41	16.13	17.02	16.85	16.34	-0.51	-0.68
17632	Womens Imaging Center	3.26	3.65	4.61	4.78	4.61	4.84	4.96	4.84	-0.12	0.00
17633	MOB Diagnostic Imaging	1.13	1.10	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17650	Nuclear Medicine	1.40	1.39	1.38	1.43	1.75	1.70	1.93	1.95	0.02	0.25
17660	MRI	2.20	2.24	2.55	2.45	2.92	2.85	3.31	3.34	0.03	0.49
17670	Ultrasound	3.65	6.39	6.53	3.83	3.74	4.89	4.79	5.05	0.26	0.16
17672	Briner Imaging	1.17	1.15	1.23	1.04	1.06	1.10	1.41	1.40	-0.01	0.30
17680	Cat Scan	2.37	2.53	2.92	3.12	3.31	3.04	4.53	4.41	-0.12	1.37
17685	PET CT	0.37	0.37	0.49	0.47	0.30	0.50	0.00	0.00	0.00	-0.50
17720	Respiratory Therapy	7.19	7.48	7.64	6.11	6.44	6.84	6.23	7.25	1.02	0.41
17760	Gastro-Intestinal Services	5.16	5.72	6.11	6.17	5.90	6.49	7.04	8.58	1.54	2.09
17770	Physical Therapy - Inpatient	0.00	0.00	0.00	0.00	3.57	3.97	2.73	3.02	0.29	-0.95
17773	Physical Therapy - Tahoe City	0.00	0.00	0.00	0.00	6.94	6.94	7.91	8.45	0.54	1.51
17780	Speech Therapy - Inpatient	0.00	0.00	0.00	0.00	0.08	0.08	0.13	0.19	0.06	0.11
17790	Occupational Therapy - Inpatient	0.00	0.00	0.00	0.00	1.69	1.65	1.78	1.76	-0.02	0.11
17791	Occupational Therapy - Tahoe City	0.00	0.00	0.00	0.00	0.67	0.70	0.71	0.68	-0.03	-0.02
18210	Education	2.31	2.76	2.61	2.53	2.73	2.80	3.66	2.80	-0.86	0.00
18340	Dietary	27.10	32.36	30.23	27.73	30.20	30.86	34.65	34.34	-0.31	3.48

TAHOE FOREST HOSPITAL DISTRICT  
TOTAL FTE SUMMARY - HISTORICAL TREND  
BUDGET FY 2025

Dept #	Dept Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET FY 2025 vs PROJECTED FY 2024	BUDGET FY 2025 vs BUDGET FY 2024
18390	Pharmacy Overhead	10.17	12.71	12.19	9.94	10.50	11.78	11.54	15.95	4.41	4.17
18400	Materials Management	9.83	10.47	11.00	10.57	11.68	11.98	12.02	12.00	-0.02	0.02
18440	Housekeeping	29.02	32.04	31.15	30.76	27.33	28.70	29.51	31.99	2.48	3.29
18460	Engineering	13.65	16.80	17.26	15.20	15.54	16.92	16.45	17.80	1.35	0.88
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	26.48	27.05	25.42	25.30	25.06	28.55	26.06	28.15	2.09	-0.40
18493	Project Management Office	0.00	3.50	4.00	3.82	3.84	3.99	4.00	4.25	0.25	0.26
18510	Accounting	8.71	8.42	7.61	6.85	8.54	8.99	9.00	8.00	-1.00	-0.99
18530	Patient Financial Services	12.71	14.66	13.70	12.02	12.76	16.97	13.56	20.50	6.94	3.53
18560	Patient Registration & Communications	32.35	33.26	31.17	30.78	36.07	40.43	36.42	41.06	4.64	0.63
18570	Access Center/Centralized Scheduling	41.47	46.66	49.68	52.15	60.22	71.38	63.55	77.75	14.20	6.37
18590	Financial Administration	1.00	1.00	1.02	1.11	0.97	1.00	1.00	1.00	0.00	0.00
18591	Revenue Cycle	2.13	3.60	3.92	3.82	3.84	4.99	3.96	5.00	1.04	0.01
18593	Managed Care	0.32	0.40	0.60	0.25	1.17	1.25	1.29	2.30	1.01	1.05
18610	Administration	5.98	6.04	6.30	6.17	6.75	7.99	7.97	11.00	3.03	3.01
18612	Corporate Compliance	0.67	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18620	Board of Directors	0.07	0.06	0.08	0.08	0.07	0.10	0.09	0.10	0.01	0.00
18630	Community Relations/Marketing	1.98	2.00	2.04	1.91	1.94	2.00	1.79	3.00	1.21	1.00
18632	Community Development	1.00	1.00	1.00	0.96	0.96	1.00	1.00	1.00	0.00	0.00
18650	Human Resources	7.90	8.61	8.82	10.17	9.34	9.88	9.54	9.80	0.26	-0.08
18700	Medical Records	4.82	5.50	5.19	6.16	6.68	6.99	6.41	6.50	0.09	-0.49
18710	Medical Staff	3.02	3.03	3.00	2.52	3.84	3.99	4.07	4.00	-0.07	0.01
18720	Nursing Administration	10.58	12.46	13.30	12.37	11.08	12.01	11.48	13.13	1.65	1.12
18740	Quality	4.39	4.50	4.04	4.31	5.35	6.99	5.08	5.80	0.72	-1.19
18750	Nursing Case Management	6.78	6.55	6.55	5.55	5.46	5.99	5.82	5.53	-0.29	-0.46
18751	Community Case Management	4.96	5.75	6.59	5.85	6.56	7.04	8.14	7.95	-0.19	0.91
18753	Infection Control/Employee Health	0.99	0.83	0.57	0.97	0.97	1.00	0.98	1.00	0.02	0.00
18770	Population (Community) Health	2.15	1.60	1.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18794	Business Intelligence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00
18777	Emergency Preparedness/COVID-19	0.02	19.30	24.03	8.78	1.92	0.00	0.10	0.07	-0.03	0.07
<b>TOTAL TFH</b>		<b>455.07</b>	<b>533.65</b>	<b>542.63</b>	<b>489.02</b>	<b>520.09</b>	<b>563.96</b>	<b>551.65</b>	<b>596.03</b>	<b>44.38</b>	<b>32.07</b>

TAHOE FOREST HOSPITAL DISTRICT  
 TOTAL FTE SUMMARY - HISTORICAL TREND  
 BUDGET FY 2025

Dept #	Dept Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET FY 2025 vs PROJECTED FY 2024	BUDGET FY 2025 vs BUDGET FY 2024
26170	Med-Surg	4.91	5.00	4.95	4.56	4.44	4.69	6.19	4.69	-1.50	0.00
27010	Emergency Room	6.42	7.87	7.25	6.30	6.98	7.24	7.18	7.19	0.01	-0.05
27189	Ski Aid-Diamond Peak	0.18	0.17	0.20	0.18	0.21	0.20	0.29	0.40	0.11	0.20
27420	Surgery	0.53	0.44	0.33	0.29	0.35	0.50	0.75	0.97	0.22	0.47
27429	Sterile Processing	0.02	0.01	0.07	0.05	0.07	0.10	0.24	0.23	-0.01	0.13
27430	PAAS	0.00	0.00	0.09	0.13	0.10	0.15	0.19	0.18	-0.01	0.03
27500	Laboratory	4.18	5.47	5.50	3.77	4.23	4.39	4.29	4.37	0.08	-0.02
27630	Diagnostic Imaging	2.00	3.70	3.51	1.48	1.72	1.75	2.49	2.16	-0.33	0.41
27632	Mammography	0.00	0.00	0.00	0.00	0.00	0.25	0.10	0.60	0.50	0.35
27670	Ultrasound	0.00	0.00	0.03	0.73	0.68	0.72	0.90	0.91	0.01	0.19
27680	Cat Scan	1.35	1.76	1.29	0.97	0.97	1.00	1.09	1.10	0.01	0.10
27760	Gastroenterology	0.00	0.00	0.00	0.00	0.00	0.40	0.00	0.00	0.00	-0.40
27770	Physical Therapy	0.00	0.01	0.00	0.00	6.76	6.82	7.46	7.99	0.53	1.17
27780	Speech Therapy	0.00	0.00	0.00	0.00	0.15	0.15	0.25	0.25	0.00	0.10
27790	Occupational Therapy	0.00	0.00	0.00	0.00	0.64	0.63	0.64	0.84	0.20	0.21
28340	Dietary	0.99	1.09	1.24	1.44	1.47	1.49	1.17	1.49	0.32	0.00
28390	Pharmacy Overhead	0.00	0.21	0.21	0.18	0.15	0.20	0.01	0.20	0.19	0.00
28440	Housekeeping	2.16	2.06	2.10	1.95	2.00	2.00	2.04	2.00	-0.04	0.00
28460	Engineering	0.03	0.09	0.30	0.20	0.15	0.25	0.00	0.40	0.40	0.15
28560	Admitting	5.98	6.53	6.88	6.83	6.31	5.49	6.79	6.90	0.11	1.41
28570	Central Scheduling	0.00	0.89	0.99	0.95	0.97	1.00	1.01	1.25	0.24	0.25
28610	Administration	1.00	0.93	1.16	1.12	1.15	0.45	0.58	0.10	-0.48	-0.35
28700	Medical Records	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28720	Nursing Administration	1.16	1.01	0.84	1.00	0.85	0.90	0.90	1.00	0.10	0.10
28777	Emergency Preparedness	0.00	0.78	0.36	0.59	0.12	0.02	0.00	0.05	0.05	0.03
<b>TOTAL IVCH</b>		<b>30.91</b>	<b>38.02</b>	<b>37.30</b>	<b>32.72</b>	<b>40.47</b>	<b>40.79</b>	<b>44.56</b>	<b>45.27</b>	<b>0.71</b>	<b>4.48</b>
<b>TOTAL SKILLED NURSING FACILITY</b>		<b>30.80</b>	<b>31.06</b>	<b>29.26</b>	<b>24.57</b>	<b>27.66</b>	<b>30.40</b>	<b>31.47</b>	<b>32.46</b>	<b>0.99</b>	<b>2.06</b>
<b>TOTAL HOME HEALTH</b>		<b>6.88</b>	<b>5.80</b>	<b>4.64</b>	<b>4.38</b>	<b>6.75</b>	<b>7.07</b>	<b>7.45</b>	<b>7.49</b>	<b>0.04</b>	<b>0.42</b>
17310	Hospice	3.36	6.53	5.80	2.86	2.50	3.05	1.99	1.54	-0.45	-1.51
19555	Thrift Store Truckee	6.43	6.26	6.17	5.80	5.94	6.32	6.85	7.60	0.75	1.28

TAHOE FOREST HOSPITAL DISTRICT  
 TOTAL FTE SUMMARY - HISTORICAL TREND  
 BUDGET FY 2025

Dept #	Dept Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET FY 2025 vs PROJECTED FY 2024	BUDGET FY 2025 vs BUDGET FY 2024
19560	Thrift Store Incline (Formerly Kings Beach)	0.68	0.60	1.41	1.06	1.05	1.12	0.98	0.77	-0.21	-0.35
<b>TOTAL HOSPICE AND THRIFT</b>		<b>10.47</b>	<b>13.39</b>	<b>13.38</b>	<b>9.72</b>	<b>9.49</b>	<b>10.49</b>	<b>9.82</b>	<b>9.91</b>	<b>0.09</b>	<b>-0.58</b>



TAHOE FOREST HOSPITAL DISTRICT  
TOTAL FTE SUMMARY - HISTORICAL TREND  
BUDGET FY 2025

Dept #	Dept Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET	BUDGET
										FY 2025 vs PROJECTED FY 2024	FY 2025 vs BUDGET FY 2024
17510	Oncology Lab	1.10	1.12	1.13	1.06	0.78	1.00	0.94	0.91	-0.03	-0.09
17641	Medical Oncology (Infusion Center)	22.19	24.20	25.13	24.30	27.55	28.51	30.34	33.95	3.61	5.44
17642	Radiation Oncology	2.02	1.69	2.27	3.48	3.38	4.50	4.24	4.55	0.31	0.05
<b>TOTAL ONCOLOGY PROGRAM</b>		<b>25.31</b>	<b>27.01</b>	<b>28.53</b>	<b>28.84</b>	<b>31.71</b>	<b>34.01</b>	<b>35.52</b>	<b>39.41</b>	<b>3.89</b>	<b>5.40</b>
<b>TOTAL CHILDCARE CENTER</b>		<b>16.07</b>	<b>15.90</b>	<b>15.41</b>	<b>16.03</b>	<b>16.20</b>	<b>18.47</b>	<b>15.72</b>	<b>20.33</b>	<b>4.61</b>	<b>1.86</b>
17073	Otolaryngology (ENT) Clinic	3.62	4.75	4.83	0.00	4.16	0.00	4.47	5.00	0.53	5.00
17074	Primary Care	0.00	0.37	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17075	2nd Floor Cancer Center Clinics	7.50	7.31	24.97	30.90	28.81	38.04	30.77	32.10	1.33	-5.94
17077	Pediatrics Clinic	11.67	12.38	13.02	12.46	13.88	17.92	17.41	18.05	0.64	0.13
17078	General Surgery Clinic	2.90	2.52	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17079	Cardiology/Family Practice Clinic	18.43	18.39	16.61	18.94	15.63	20.13	22.77	20.70	-2.07	0.57
17082	Urology Clinic	4.37	5.51	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17083	Urgent Care-Truckee	0.00	0.00	0.00	0.00	7.03	18.72	19.57	20.01	0.44	1.29
17085	TFH Health Clinic	2.87	3.19	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17086	Sports Medicine Clinic	1.32	1.29	1.29	5.18	5.01	5.59	5.89	5.45	-0.44	-0.14
17087	Orthopedics Clinic	15.12	17.58	21.94	26.09	28.09	31.79	30.68	31.79	1.11	0.00
17089	Neurology Clinic	0.00	0.68	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17090	Internal Medicine/Pulmonology Clinic	6.06	5.28	8.53	7.73	8.20	10.28	9.23	10.20	0.97	-0.08
17092	Primary Care/Urgent Care-Truckee	0.00	6.20	16.34	16.00	27.04	35.19	28.72	34.22	5.50	-0.97
17093	Primary Care/Urgent Care-Tahoe City	0.00	3.45	6.99	6.75	8.01	8.39	10.76	13.41	2.65	5.02
17094	Primary Care/Urgent Care-Squaw Valley	0.00	1.26	2.54	2.79	3.00	5.49	2.71	1.95	-0.76	-3.54
17096	Gastroenterology Clinic	2.85	3.62	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17097	Endocrinology Clinic	0.09	0.85	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17186	Community Vaccine Clinic	0.00	0.00	1.38	2.05	0.05	0.00	0.00	0.00	0.00	0.00
17315	Palliative Care	0.10	2.56	2.08	2.00	2.42	2.55	2.43	3.23	0.80	0.68
17517	2nd Floor Cancer Center Clinics Lab Draw	0.00	0.00	1.51	1.83	2.42	2.45	2.39	2.32	-0.07	-0.13
17830	Behavioral Health	1.19	3.36	5.10	6.04	11.51	8.29	9.61	10.40	0.79	2.11
18532	Clinics Business Office	2.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18660	Occupational Health	7.64	7.66	9.61	11.37	11.65	11.58	11.86	12.24	0.38	0.66
18715	Clinics Administration	9.98	10.98	11.76	13.17	18.87	15.23	14.81	15.00	0.19	-0.23
27074	Ophthalmology Clinic	0.00	0.00	0.13	3.32	3.30	3.99	3.98	4.00	0.02	0.01
27084	IVCH Primary Care Clinic	4.10	3.76	2.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TAHOE FOREST HOSPITAL DISTRICT  
TOTAL FTE SUMMARY - HISTORICAL TREND  
BUDGET FY 2025

Dept #	Dept Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET FY 2025 vs PROJECTED FY 2024	BUDGET FY 2025 vs BUDGET FY 2024
27085	IVCH Health Clinic	7.09	8.07	8.38	12.43	11.64	16.13	13.22	12.97	-0.25	-3.16
27100	IVCH Orthopedics/Weekend Walk-In Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.75	3.75	3.75
27186	Community Vaccine Clinic	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27830	Behavioral Health	0.00	0.00	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MULTI-SPECIALTY CLINIC SERVICES</b>		<b>109.52</b>	<b>131.02</b>	<b>162.64</b>	<b>179.05</b>	<b>210.72</b>	<b>251.76</b>	<b>241.28</b>	<b>256.79</b>	<b>15.51</b>	<b>5.03</b>
<b>TOTAL RETAIL PHARMACY</b>		<b>5.75</b>	<b>6.06</b>	<b>6.24</b>	<b>7.53</b>	<b>11.23</b>	<b>11.83</b>	<b>14.76</b>	<b>18.45</b>	<b>3.69</b>	<b>6.62</b>
18615	TFH Foundation	2.52	3.20	2.67	2.00	1.76	2.00	2.11	5.00	2.89	3.00
19553	The Gift Tree	0.90	0.83	0.60	0.00	0.00	1.50	0.00	0.30	0.30	-1.20
28615	IVCH Foundation	1.65	1.19	0.83	0.98	0.88	1.00	1.00	1.00	0.00	0.00
<b>TOTAL FOUNDATIONS</b>		<b>5.07</b>	<b>5.22</b>	<b>4.10</b>	<b>2.98</b>	<b>2.64</b>	<b>4.50</b>	<b>3.11</b>	<b>6.30</b>	<b>3.19</b>	<b>1.80</b>
<b>TOTAL VOLUNTEERS</b>		<b>0.12</b>	<b>1.00</b>	<b>0.43</b>	<b>0.76</b>	<b>0.77</b>	<b>0.80</b>	<b>0.72</b>	<b>0.80</b>	<b>0.08</b>	<b>0.00</b>
57770	Physical Therapy - Outpatient	0.00	0.00	0.00	0.00	21.66	22.96	25.90	27.96	2.06	5.00
57771	Physical Therapy Aquatic - Outpatient	0.00	0.00	0.00	0.00	0.79	0.90	0.69	0.69	0.00	-0.21
57780	Speech Therapy - Outpatient	0.00	0.00	0.00	0.00	1.48	1.50	1.55	1.60	0.05	0.10
57790	Occupational Therapy - Outpatient	0.00	0.00	0.00	0.00	2.82	2.69	3.50	4.20	0.70	1.51
58660/58771	Center Operations - Retail	4.67	4.12	3.58	2.83	3.37	3.48	3.05	3.35	0.30	-0.13
<b>TOTAL CENTER OPERATIONS</b>		<b>4.67</b>	<b>4.12</b>	<b>3.58</b>	<b>2.83</b>	<b>30.12</b>	<b>31.53</b>	<b>34.69</b>	<b>37.80</b>	<b>3.11</b>	<b>6.27</b>
18633	Wellness Neighborhood	4.53	4.99	4.89	6.60	7.13	7.24	7.10	7.29	0.19	0.05
18634	Medi-Cal PRIME Project	3.26	3.57	3.52	3.71	3.03	3.16	3.39	3.70	0.31	0.54
18792	JPA Housing Project	0.00	0.11	0.50	0.98	1.82	1.80	2.11	2.00	-0.11	0.20
<b>TOTAL INITIATIVE PROGRAMS</b>		<b>7.79</b>	<b>8.67</b>	<b>8.91</b>	<b>11.29</b>	<b>11.98</b>	<b>12.20</b>	<b>12.60</b>	<b>12.99</b>	<b>0.39</b>	<b>0.79</b>
18495	Systems Upgrade (EPIC & Premier FY18)	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18465	Construction Labor	0.82	3.51	3.36	3.47	4.98	4.79	4.97	4.80	-0.17	0.01
<b>TOTAL CAPITALIZED LABOR</b>		<b>0.84</b>	<b>3.53</b>	<b>3.36</b>	<b>3.47</b>	<b>4.98</b>	<b>4.79</b>	<b>4.97</b>	<b>4.80</b>	<b>-0.17</b>	<b>0.01</b>
<b>GRAND TOTAL TFHD</b>		<b>709.27</b>	<b>824.45</b>	<b>860.41</b>	<b>813.19</b>	<b>924.81</b>	<b>1022.60</b>	<b>1008.32</b>	<b>1088.83</b>	<b>80.51</b>	<b>66.23</b>

TAHOE FOREST HOSPITAL DISTRICT  
TOTAL PHYSICIAN FTE SUMMARY  
BUDGET FY 2025

Dept #	Dept Name	FYE 2020	FYE 2021	FYE 2022	FYE 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET FY 2025 vs PROJECTED FY 2024	BUDGET FY 2025 vs BUDGET FY 2024
17073	Otolaryngology (ENT) Clinic	1.04	1.01	0.99	1.09	0.00	0.00	1.00	1.00	1.00
17075	2nd Floor Cancer Center Clinics	3.50	4.60	11.25	9.36	13.22	10.75	12.07	1.32	-1.15
17077	Pediatrics Clinic	3.46	3.94	4.44	4.57	5.70	4.28	5.32	1.04	-0.38
17078	General Surgery Clinic	1.47	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17079	Cardiology/Family Practice Clinic	0.45	1.75	3.52	2.49	2.61	1.44	0.78	-0.66	-1.83
17080	Hematology/Oncology Clinic	0.00	0.00	1.55	2.90	3.07	2.35	3.35	1.00	0.28
17082	Urology Clinic	0.50	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17083	Urgent Care-Truckee	0.00	0.00	0.00	0.38	0.75	0.76	1.59	0.83	0.84
17085	TFH Health Clinic	0.33	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17086	Sports Medicine Clinic	0.90	0.92	1.10	1.26	2.10	1.13	1.54	0.41	-0.56
17087	Orthopedics Clinic	2.34	3.24	3.71	3.71	3.90	3.77	3.85	0.08	-0.05
17088	Internal Medicine	3.09	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17089	Neurology Clinic	0.24	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17090	Internal Medicine/Pulmonology Clinic	0.85	0.76	1.55	1.53	1.58	1.74	1.58	-0.16	0.00
17092	Primary Care/Urgent Care-Truckee	1.17	2.43	2.10	4.85	6.58	7.01	10.09	3.08	3.51
17093	Primary Care/Urgent Care-Tahoe City	1.20	2.77	2.68	1.84	2.03	1.90	2.84	0.94	0.81
17094	Primary Care/Urgent Care-Squaw Valley	0.37	0.91	0.94	0.89	0.73	1.22	1.42	0.20	0.69
17096	Gastroenterology Clinic	1.09	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17097	Endocrinology Clinic	0.62	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17801	Audiology Clinic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17830	Behavioral Health	0.00	0.00	0.00	0.00	0.66	0.00	1.00	1.00	0.34
18660	Occupational Health	0.00	0.14	0.21	0.01	0.01	0.00	0.00	0.00	-0.01
27074	Ophthalmology Clinic	0.00	0.10	0.91	0.99	1.35	1.38	1.34	-0.04	-0.01
27084	IVCH Primary Care Clinic	0.27	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27085	IVCH Health Clinic	1.14	2.11	3.73	3.17	3.37	2.98	2.83	-0.15	-0.54
27086	IVCH Internal Medicine/Pediatrics Clinic	0.20	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27100	IVCH Orthopedic Surgery	0.06	0.14	0.00	0.28	0.00	0.20	1.05	0.85	1.05
<b>TOTAL MULTI-SPECIALTY CLINIC SERVICES</b>		<b>24.29</b>	<b>34.26</b>	<b>38.68</b>	<b>39.32</b>	<b>47.66</b>	<b>40.91</b>	<b>51.65</b>	<b>10.74</b>	<b>3.99</b>

TAHOE FOREST HOSPITAL DISTRICT  
 TOTAL PHYSICIAN FTE SUMMARY  
 BUDGET FY 2025

Dept #	Dept Name	FYE 2020	FYE 2021	FYE 2022	FYE 2023	BUDGET FY 2024	PROJECTED FY 2024	BUDGET FY 2025	BUDGET	BUDGET
									FY 2025 vs PROJECTED FY 2024	FY 2025 vs BUDGET FY 2024
16010	ICU	0.00	0.00	0.05	0.00	0.01	0.00	0.10	0.10	0.09
16580	Skilled Nursing Facility	0.00	0.14	0.11	0.11	0.13	0.13	0.13	0.00	0.00
17010	Emergency Department	0.00	0.60	0.66	0.50	0.72	0.51	0.51	0.00	-0.21
17076	Hospitalist	2.02	3.57	3.74	3.46	5.00	2.84	4.89	2.05	-0.11
17290	Home Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17310	Hospice	0.00	0.19	0.22	0.21	0.23	0.20	0.08	-0.12	-0.15
17315	Palliative Care	0.00	0.01	0.01	0.09	0.11	0.10	0.10	0.00	-0.01
17450	Anesthesiology	0.00	0.00	0.21	0.52	5.66	6.00	6.00	0.00	0.34
17593	Cardiac Rehab	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	-0.01
17630	Diagnostic Imaging	0.00	0.00	2.20	4.17	4.69	4.09	5.19	1.10	0.50
17632	Mammography	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17650	Nuclear Medicine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17660	MRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17670	Ultrasound	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17672	Briner Ultrasound	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17680	Cat Scan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17685	PET CT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18240	Medical Postgraduate Education	0.00	0.00	0.00	0.00	0.08	0.00	0.06	0.06	-0.02
18610	Administration	0.00	0.00	0.02	0.03	0.00	0.14	0.00	-0.14	0.00
18633	Wellness Neighborhood	0.00	0.05	0.04	0.02	0.02	0.00	0.00	0.00	-0.02
18710	Medical Staff	0.00	0.03	0.24	0.20	0.19	0.02	0.51	0.49	0.32
18715	Physician Services	0.00	0.14	0.12	0.76	1.36	1.02	0.00	-1.02	-1.36
18740	Quality Management	0.00	0.04	0.04	0.07	0.08	0.08	0.08	0.00	0.00
18753	Infection Control	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18777	Respiratory Illness Clinic	0.00	0.41	0.05	0.00	0.00	0.00	0.00	0.00	0.00
27010	IVCH Emergency Department	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27630	IVCH Diagnostic Imaging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27670	IVCH Ultrasound	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27680	IVCH Cat Scan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27760	Gastroenterology	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.00	-0.10
27874	IVCH Sleep Clinic	0.00	0.00	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	0.00	0.00
58450	Center Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER HEALTH SYSTEM DEPARTMENTS</b>		<b>2.02</b>	<b>5.26</b>	<b>7.71</b>	<b>10.14</b>	<b>18.39</b>	<b>15.13</b>	<b>17.65</b>	<b>2.52</b>	<b>-0.74</b>
<b>GRAND TOTAL TFHD</b>		<b>26.31</b>	<b>39.52</b>	<b>46.39</b>	<b>49.46</b>	<b>66.05</b>	<b>56.04</b>	<b>69.30</b>	<b>13.26</b>	<b>3.25</b>

## Tahoe Forest Hospital District Statement of Cash Flows

The District is projecting that as of June 30, 2025 we will have approximately \$169.1 million in unrestricted cash available for the Days Cash on Hand calculation, which represents 197 days. We are projecting FY 2024 to end at \$166.9 million, or 214 days.

The Statement of Cash Flow for FY 2025 does include the cash infusion of \$2.2 million from a potential newly incorporated municipal lease in the later quarters of FY 2025.

According to rating information provided by S&P called “U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2022”, dated August 7, 2023, the following represent median ratios for Days Cash on Hand (DCOH) by rating:

AA+	426 DCOH
AA-	321 DCOH
A+	362 DCOH
A	232 DCOH
A-	234 DCOH
BBB+	158 DCOH
BBB	146 DCOH
BBB-	136 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 2025 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 2024		BUDGET FYE 2025	BUDGET 1ST QTR	BUDGET 2ND QTR	BUDGET 3RD QTR	BUDGET 4TH QTR
Net Operating Rev/(Exp) - EBIDA	40,688,471		24,816,849	7,375,085	7,498,313	5,331,415	4,612,035
Interest Income	2,737,463		3,000,000	750,000	750,000	750,000	750,000
Property Tax Revenue	10,827,867		10,420,000	500,000	120,000	5,700,000	4,100,000
Donations	7,763,622		1,325,000	331,250	331,250	331,250	331,250
Emergency Funds	-		-	-	-	-	-
Debt Service Payments	(4,004,486)		(3,588,480)	(594,806)	(594,806)	(915,613)	(1,483,256)
Property Purchase Agreement	(811,928)		(811,927)	(202,982)	(202,982)	(202,982)	(202,982)
2018 Muni Lease/2025 Muni Lease	(715,417)		(396,294)	-	-	(198,147)	(198,147)
Copier	(42,227)		(61,200)	(15,300)	(15,300)	(15,300)	(15,300)
2017 VR Demand Bond	(785,745)		(743,423)	-	-	(87,890)	(655,533)
2015 Revenue Bond	(1,649,168)		(1,575,636)	(376,524)	(376,524)	(411,294)	(411,294)
Physician Recruitment	(146,666)		(1,000,000)	(250,000)	(250,000)	(250,000)	(250,000)
Investment in Capital							
Equipment	(4,918,464)		(3,026,710)	(1,193,281)	(1,164,341)	(568,088)	(101,000)
Municipal Lease Reimbursement	-		2,200,000	-	-	1,100,000	1,100,000
IT/EMR/Business Systems	(39,200)		(2,053,081)	(197,500)	(1,323,410)	(372,085)	(160,086)
Building Projects/Properties	(18,050,179)		(25,877,332)	(4,485,000)	(6,008,000)	(6,355,000)	(9,029,332)
Change in Accounts Receivable	(8,099,008)	N1	1,437,080	(3,671,740)	1,822,404	5,327,439	(2,041,024)
Change in Settlement Accounts	4,955,611	N2	2,005,000	(2,493,000)	3,314,000	(4,543,000)	5,727,000
Change in Other Assets	(3,679,788)	N3	(3,600,000)	(1,750,000)	500,000	(1,100,000)	(1,250,000)
Change in Other Liabilities	(5,971,665)	N4	(3,850,000)	(5,450,000)	(2,100,000)	(400,000)	4,100,000
Change in Cash Balance	22,063,579		2,208,325	(11,128,991)	2,895,410	4,036,319	6,405,587
Beginning Unrestricted Cash	144,844,775		166,908,354	166,908,354	155,779,363	158,674,773	162,711,091
Ending Unrestricted Cash	166,908,354		169,116,679	155,779,363	158,674,773	162,711,091	169,116,679
Operating Cash	166,908,354		169,116,679	155,779,363	158,674,773	162,711,091	169,116,679
Expense Per Day	781,366		860,294	853,010	854,016	859,458	860,294
Days Cash On Hand	214		197	183	186	189	197

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**

Based on our FY 2025 Statement of Revenue and Expense, and available cash flow projections for FY 2025, we are recommending approval for \$30.9 million as our capital budget for FY 2025. As usual, 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”, “High” or “Priority 1” will receive first priority. All items listed as “Priority 2”, “Priority 3”, “Medium”, or “Low” have been delayed and included in the FY 2026 capital.

The \$30.9 million will be funded through operations and cash reserves. A summary is provided below:

1. Equipment - \$3,026,710
2. IT/EMR/Business Systems - \$2,053,081
3. Building Projects/Properties - \$25,877,332

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 2028.

Tahoe Forest Hospital District  
 Capital Budget  
 FY 2025

	Recommended Approved Capital Budget
	<u>                    </u>
<b>Capital Budget:</b>	
TFH Equipment	\$ 2,670,410
IVCH Equipment	291,000
TCFH Equipment	65,300
Total Equipment	<u>\$ 3,026,710</u>
Total IT/EMR/Business Systems	<u>\$ 2,053,081</u>
TFH Building Projects/Properties	\$ 25,182,332
IVCH Building Projects/Properties	580,000
TCFH Building Projects/Properties	115,000
Total Building Projects/Properties	<u>\$ 25,877,332</u>
Total	<u><u>\$ 30,957,123</u></u>



Tahoe Forest Hospital District  
Cash Flow Schedule of FY 2025 Capital Budget

	FY 2025	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
<b>Recommended Approved FY 2025 Capital Budget:</b>					
TFH Equipment	\$ 2,670,410	\$ 989,481	\$ 1,050,841	\$ 529,088	\$ 101,000
IVCH Equipment	291,000	147,000	105,000	39,000	-
TCFH Equipment	65,300	56,800	8,500	-	-
Total Equipment	<u>\$ 3,026,710</u>	<u>\$ 1,193,281</u>	<u>\$ 1,164,341</u>	<u>\$ 568,088</u>	<u>\$ 101,000</u>
Total IT/EMR/Business Systems	<u>\$ 2,053,081</u>	<u>\$ 197,500</u>	<u>\$ 1,323,410</u>	<u>\$ 372,085</u>	<u>\$ 160,086</u>
TFH Building Projects/Properties	\$ 25,182,332	\$ 4,110,000	\$ 5,908,000	\$ 6,160,000	\$ 9,004,332
IVCH Building Projects/Properties	580,000	335,000	25,000	195,000	25,000
TCFH Building Projects/Properties	115,000	40,000	75,000	-	-
Total Building Projects/Properties	<u>\$ 25,877,332</u>	<u>\$ 4,485,000</u>	<u>\$ 6,008,000</u>	<u>\$ 6,355,000</u>	<u>\$ 9,029,332</u>
Total	<u>\$ 30,957,123</u>	<u>\$ 5,875,781</u>	<u>\$ 8,495,751</u>	<u>\$ 7,295,173</u>	<u>\$ 9,290,418</u>

Tahoe Forest Hospital District  
 Multi-year Capital Plan

	BUDGET FY 2025	FY 2026	FY 2027	FY 2028
<b><u>INVESTMENT IN CAPITAL</u></b>				
Capital Equipment	3,026,710	5,516,807	2,192,600	3,000,000
IT/EMR/Business Systems	2,053,081	1,346,686	2,185,000	1,306,111
Building Projects/Properties	25,877,332	49,748,952	44,003,586	19,854,456
Total	<u>\$ 30,957,123</u>	<u>\$ 56,612,445</u>	<u>\$ 48,381,186</u>	<u>\$ 24,160,567</u>

Tahoe Forest Hospital District  
 Extended Capital Plan

	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>	<u>FY 2034</u>
<b><u>INVESTMENT IN CAPITAL</u></b>						
Capital Equipment	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
IT/EMR/Business Systems	750,000	750,000	2,000,000	750,000	750,000	2,000,000
Building Projects/Properties	30,026,954	17,215,200	8,895,539	15,000,000	15,000,000	15,000,000
Total	<u>\$ 33,776,954</u>	<u>\$ 20,965,200</u>	<u>\$ 13,895,539</u>	<u>\$ 18,750,000</u>	<u>\$ 18,750,000</u>	<u>\$ 20,000,000</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 Audited FY 2018 – FY 2023, Projected 2024, Budget 2025, plus an additional 9 year projection through 2034, 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 minor additional debt from Municipal Leases, and the second reflects additional new debt totaling \$95 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.

Both forecasts demonstrate potential stability of the District's cash position reflecting Days Cash on Hand above the BBB- ratio level, with the \$95 million of additional debt forecast reflecting the District closer to the A- ratio level. It will be imperative for the District to continue our focus on increasing volume/revenues while decreasing expenses as we continue to refine the District's overall master plan for the next 10 years.

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

	Audited 2018	Audited 2019	Audited 2020	Audited 2021	Audited 2022	Audited 2023	Projected 2024	Budget 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
Net Patient Revenue	\$148,737	\$188,880	\$205,979	\$237,686	\$263,836	\$284,394	\$300,780	\$314,853	\$329,767	\$340,892	\$352,351	\$362,409	\$372,708	\$383,251	\$394,040	\$405,080	\$416,372
Tax Revenue	10,906	12,769	13,205	13,333	14,720	15,923	16,633	17,227	18,256	18,870	19,525	20,191	20,884	21,594	22,323	23,065	23,831
Other Operating Revenue	9,962	11,106	12,448	11,752	13,979	16,289	21,407	20,441	20,645	20,851	21,060	21,271	21,483	21,698	21,915	22,134	22,356
Total Operating Revenues	169,605	212,755	231,632	262,771	292,535	316,606	338,819	352,521	368,667	380,614	392,936	403,871	415,076	426,542	438,278	450,280	462,559
Total Operating Expenses	167,577	196,639	216,177	234,961	260,059	297,561	308,740	338,689	357,069	371,997	384,568	397,737	411,997	425,161	437,844	450,384	465,566
Income from Operations	2,028	16,115	15,454	27,810	32,477	19,045	30,079	13,832	11,599	8,617	8,368	6,134	3,078	1,381	434	(104)	(3,007)
Net Nonoperating Income	3,402	4,207	17,623	(408)	373	6,667	8,064	4,445	6,510	5,259	4,955	5,354	5,410	5,823	7,159	7,508	7,836
<b>Excess of Revenue Over Expenses</b>	<b>5,430</b>	<b>20,323</b>	<b>33,078</b>	<b>27,402</b>	<b>32,850</b>	<b>25,711</b>	<b>38,143</b>	<b>18,277</b>	<b>18,109</b>	<b>13,876</b>	<b>13,323</b>	<b>11,488</b>	<b>8,489</b>	<b>7,205</b>	<b>7,593</b>	<b>7,404</b>	<b>4,829</b>
Add Depreciation & Amortization Expense	11,296	13,534	13,166	14,798	18,209	19,757	20,298	21,557	24,604	27,875	28,560	29,719	31,583	31,922	31,329	30,130	31,046
Add Interest Expense on Revenue Debt	1,170	1,317	1,436	1,437	2,602	2,474	2,465	2,185	2,133	2,172	2,036	1,895	1,752	1,633	1,515	1,418	1,407
Add Interest Expense on GO Debt	3,850	3,814	3,621	3,484	3,416	3,330	3,243	3,124	2,892	2,742	2,581	2,429	2,261	2,078	1,916	1,755	1,580
Less GO Bond Ad Valorem Taxes	(3,869)	(5,220)	(5,220)	(4,900)	(5,569)	(5,708)	(5,342)	(5,468)	(6,084)	(6,273)	(6,487)	(6,697)	(6,918)	(7,138)	(7,361)	(7,580)	(7,804)
Less Unrestricted Ad Valorem Taxes	(7,037)	(7,549)	(7,985)	(8,432)	(9,151)	(10,215)	(11,291)	(11,760)	(12,171)	(12,597)	(13,038)	(13,494)	(13,967)	(14,456)	(14,961)	(15,485)	(16,027)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>EBIDA</b>	<b>\$21,746</b>	<b>\$38,987</b>	<b>\$51,300</b>	<b>\$47,121</b>	<b>\$57,076</b>	<b>\$51,272</b>	<b>\$64,149</b>	<b>\$45,144</b>	<b>\$47,739</b>	<b>\$46,665</b>	<b>\$46,501</b>	<b>\$45,531</b>	<b>\$44,084</b>	<b>\$42,838</b>	<b>\$42,354</b>	<b>\$40,707</b>	<b>\$38,862</b>
<b>Operating EBIDA</b>	<b>\$18,344</b>	<b>\$34,780</b>	<b>\$33,677</b>	<b>\$47,529</b>	<b>\$56,703</b>	<b>\$44,606</b>	<b>\$56,085</b>	<b>\$40,699</b>	<b>\$41,228</b>	<b>\$41,406</b>	<b>\$41,546</b>	<b>\$40,177</b>	<b>\$38,674</b>	<b>\$37,014</b>	<b>\$35,195</b>	<b>\$33,199</b>	<b>\$31,026</b>
<b>EBIDA Margin</b>	<b>12.8%</b>	<b>18.3%</b>	<b>22.1%</b>	<b>17.9%</b>	<b>19.5%</b>	<b>16.2%</b>	<b>18.9%</b>	<b>12.8%</b>	<b>12.9%</b>	<b>12.3%</b>	<b>11.8%</b>	<b>11.3%</b>	<b>10.6%</b>	<b>10.0%</b>	<b>9.7%</b>	<b>9.0%</b>	<b>8.4%</b>
<b>Operating EBIDA Margin</b>	<b>10.8%</b>	<b>16.3%</b>	<b>14.5%</b>	<b>18.1%</b>	<b>19.4%</b>	<b>14.1%</b>	<b>16.6%</b>	<b>11.5%</b>	<b>11.2%</b>	<b>10.9%</b>	<b>10.6%</b>	<b>9.9%</b>	<b>9.3%</b>	<b>8.7%</b>	<b>8.0%</b>	<b>7.4%</b>	<b>6.7%</b>
<b>Operating Margin</b>	<b>1.2%</b>	<b>7.6%</b>	<b>6.7%</b>	<b>10.6%</b>	<b>11.1%</b>	<b>6.0%</b>	<b>8.9%</b>	<b>3.9%</b>	<b>3.1%</b>	<b>2.3%</b>	<b>2.1%</b>	<b>1.5%</b>	<b>0.7%</b>	<b>0.3%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>-0.7%</b>
<b>Excess Margin</b>	<b>3.2%</b>	<b>9.6%</b>	<b>14.3%</b>	<b>10.4%</b>	<b>11.2%</b>	<b>8.1%</b>	<b>11.3%</b>	<b>5.2%</b>	<b>4.9%</b>	<b>3.6%</b>	<b>3.4%</b>	<b>2.8%</b>	<b>2.0%</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.0%</b>
<b>MADS Coverage Ratio - No Go Bond</b>	<b>6.09x</b>	<b>8.16x</b>	<b>10.74x</b>	<b>9.86x</b>	<b>11.95x</b>	<b>10.73x</b>	<b>16.98x</b>	<b>11.84x</b>	<b>12.52x</b>	<b>12.24x</b>	<b>12.19x</b>	<b>11.94x</b>	<b>12.85x</b>	<b>14.00x</b>	<b>14.70x</b>	<b>24.75x</b>	<b>N/A</b>
<b>MADS Coverage Ratio</b>	<b>2.34x</b>	<b>3.92x</b>	<b>5.15x</b>	<b>4.73x</b>	<b>5.73x</b>	<b>5.15x</b>	<b>6.90x</b>	<b>4.54x</b>	<b>4.80x</b>	<b>4.69x</b>	<b>4.67x</b>	<b>4.58x</b>	<b>4.47x</b>	<b>4.34x</b>	<b>4.29x</b>	<b>4.12x</b>	<b>4.39x</b>
Cash and Cash Equivalents	\$18,758	\$24,370	\$61,289	\$91,298	\$25,419	\$32,012	\$50,043	\$25,809	\$27,088	\$28,059	\$29,049	\$30,049	\$31,081	\$32,150	\$33,255	\$34,397	\$35,584
Board Designated Assets	55,049	65,374	75,547	75,556	131,181	115,188	116,865	143,308	126,182	112,654	122,393	120,586	130,504	144,336	151,767	158,285	163,654
Total Unrestricted Cash	\$73,807	\$89,744	\$136,836	\$166,854	\$156,600	\$147,199	\$166,908	\$169,117	\$153,270	\$140,712	\$151,441	\$150,634	\$161,585	\$176,487	\$185,022	\$192,682	\$199,238
Daily Cash Requirements	\$428	\$502	\$556	\$603	\$663	\$761	\$790	\$869	\$911	\$943	\$975	\$1,008	\$1,042	\$1,077	\$1,114	\$1,151	\$1,190
<b>Days' Cash on Hand</b>	<b>172.4</b>	<b>178.9</b>	<b>246.0</b>	<b>276.6</b>	<b>236.3</b>	<b>193.4</b>	<b>211.2</b>	<b>194.6</b>	<b>168.3</b>	<b>149.2</b>	<b>155.3</b>	<b>149.4</b>	<b>155.0</b>	<b>163.8</b>	<b>166.1</b>	<b>167.3</b>	<b>167.4</b>
Net Other Long-term Debt	\$26,662	\$35,101	\$28,129	\$24,006	\$19,517	\$20,265	\$24,740	\$24,760	\$25,549	\$22,385	\$19,093	\$16,121	\$13,389	\$10,554	\$7,805	\$6,221	\$0
Net GO Bond Long-term Debt	\$101,853	\$100,385	\$102,137	\$100,455	\$98,782	\$92,510	\$90,335	\$87,799	\$84,924	\$81,685	\$78,058	\$74,027	\$69,577	\$64,722	\$59,487	\$53,867	\$47,852
Unrestricted Net Assets	131,260	151,605	184,090	210,708	241,984	265,980	305,325	323,602	341,711	355,587	368,911	380,398	388,887	396,092	403,685	411,089	415,918
Total Capital	\$259,775	\$287,090	\$314,357	\$335,169	\$360,283	\$378,754	\$420,400	\$436,161	\$452,184	\$459,657	\$466,061	\$470,546	\$471,852	\$471,367	\$470,976	\$471,176	\$463,769
<b>Unrestricted Cash to L-T Debt - No GO Bond</b>	<b>276.8%</b>	<b>255.7%</b>	<b>486.5%</b>	<b>695.0%</b>	<b>802.4%</b>	<b>726.4%</b>	<b>674.6%</b>	<b>683.0%</b>	<b>599.9%</b>	<b>628.6%</b>	<b>793.2%</b>	<b>934.4%</b>	<b>1206.9%</b>	<b>1672.2%</b>	<b>2370.6%</b>	<b>3097.3%</b>	<b>N/A</b>
<b>Unrestricted Cash to L-T Debt</b>	<b>57.4%</b>	<b>66.2%</b>	<b>105.0%</b>	<b>134.1%</b>	<b>132.4%</b>	<b>130.5%</b>	<b>145.0%</b>	<b>150.2%</b>	<b>138.7%</b>	<b>135.2%</b>	<b>155.9%</b>	<b>167.1%</b>	<b>194.8%</b>	<b>234.5%</b>	<b>275.0%</b>	<b>320.7%</b>	<b>416.4%</b>
<b>L-T Debt to Capitalization - No GO Bond</b>	<b>16.9%</b>	<b>18.8%</b>	<b>13.3%</b>	<b>10.2%</b>	<b>7.5%</b>	<b>7.1%</b>	<b>7.5%</b>	<b>7.1%</b>	<b>7.0%</b>	<b>5.9%</b>	<b>4.9%</b>	<b>4.1%</b>	<b>3.3%</b>	<b>2.6%</b>	<b>1.9%</b>	<b>1.5%</b>	<b>0.0%</b>
<b>L-T Debt to Capitalization</b>	<b>49.5%</b>	<b>47.2%</b>	<b>41.4%</b>	<b>37.1%</b>	<b>32.8%</b>	<b>29.8%</b>	<b>27.4%</b>	<b>25.8%</b>	<b>24.4%</b>	<b>22.6%</b>	<b>20.8%</b>	<b>19.2%</b>	<b>17.6%</b>	<b>16.0%</b>	<b>14.3%</b>	<b>12.8%</b>	<b>10.3%</b>
Net Accounts Receivable	\$24,724	\$27,218	\$29,478	\$35,774	\$41,866	\$48,555	\$56,654	\$54,345	\$54,208	\$53,235	\$52,129	\$51,631	\$51,056	\$52,500	\$53,978	\$55,490	\$57,037
Net Patient Revenue	\$148,737	\$188,880	\$205,979	\$237,686	\$263,836	\$284,394	\$300,780	\$314,853	\$329,767	\$340,892	\$352,351	\$362,409	\$372,708	\$383,251	\$394,040	\$405,080	\$416,372
<b>Days in Accounts Receivable</b>	<b>61</b>	<b>53</b>	<b>52</b>	<b>55</b>	<b>58</b>	<b>62</b>	<b>69</b>	<b>63</b>	<b>60</b>	<b>57</b>	<b>54</b>	<b>52</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

Ratio is within the A- to AA+ range  
Ratio is out of BBB- to AA+ range

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

	PROJECTED 2024	BUDGET 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032	PROJECTED 2033	PROJECTED 2034
<b>ASSETS</b>											
<b>CURRENT ASSETS</b>											
* CASH	\$ 50,043,166	\$ 25,808,832	\$ 27,088,174	\$ 28,058,604	\$ 29,048,785	\$ 30,048,363	\$ 31,081,120	\$ 32,150,192	\$ 33,254,692	\$ 34,397,201	\$ 35,584,125
PATIENT ACCOUNTS RECEIVABLE - NET	56,653,948	54,344,547	54,208,241	53,235,248	52,128,713	51,630,907	51,055,873	52,500,073	53,978,119	55,490,409	57,037,317
OTHER RECEIVABLES	6,769,815	7,446,797	8,191,476	8,928,709	9,643,006	10,318,016	10,937,097	11,593,323	12,288,922	13,026,258	13,807,833
GO BOND RECEIVABLES	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369
ASSETS LIMITED OR RESTRICTED	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311
INVENTORIES	5,392,315	6,295,646	6,918,545	7,509,491	8,142,944	8,781,889	9,462,475	10,187,067	10,958,147	11,778,311	12,650,279
PREPAID EXPENSES & DEPOSITS	2,450,200	3,044,109	3,448,975	3,872,164	4,307,396	4,747,181	5,182,972	5,658,769	6,178,244	6,745,406	7,364,635
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	14,298,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843
<b>TOTAL CURRENT ASSETS</b>	<b>146,826,967</b>	<b>125,152,453</b>	<b>128,067,934</b>	<b>129,816,740</b>	<b>131,483,366</b>	<b>133,738,879</b>	<b>135,932,059</b>	<b>140,301,947</b>	<b>144,870,646</b>	<b>149,650,108</b>	<b>154,656,713</b>
<b>NON CURRENT ASSETS</b>											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402
* CASH INVESTMENT FUND	106,311,787	132,754,444	115,628,783	102,100,418	111,839,206	110,032,270	119,950,795	133,783,033	141,213,479	147,731,614	153,100,522
UNREALIZED GAIN/(LOSS) CASH INVESTMENT FUND	(642,999)	557,001	-	-	-	-	-	-	-	-	-
MUNICIPAL LEASE 2025 & 2026	-	1,300,000	500,000	-	-	-	-	-	-	-	-
TOTAL BOND TRUSTEE 2017	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040
TOTAL BOND TRUSTEE 2015	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457
TOTAL BOND TRUSTEE GO BOND	-	-	-	-	-	-	-	-	-	-	-
GO BOND TAX REVENUE FUND	5,018,668	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359	5,886,390	6,186,566	6,490,709	6,797,640
DIAGNOSTIC IMAGING FUND	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534
DONOR RESTRICTED FUND	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517
WORKERS COMPENSATION FUND	16,790	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	123,622,196	151,788,111	133,537,198	119,758,084	129,766,147	128,248,560	138,462,104	152,607,373	160,337,995	167,160,273	172,836,112
LESS CURRENT PORTION	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	112,460,885	140,626,800	122,375,887	108,596,773	118,604,836	117,087,249	127,300,793	141,446,062	149,176,684	155,998,962	161,674,801
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(4,064,545)	(5,069,545)	(5,869,545)	(6,669,545)	(7,469,545)	(8,269,545)	(9,069,545)	(9,869,545)	(9,869,545)	(9,869,545)	(9,869,545)
PROPERTY HELD FOR FUTURE EXPANSION	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972
PROPERTY & EQUIPMENT, CIP NET	204,571,282	218,328,177	253,486,178	275,348,617	273,034,818	279,346,344	270,944,189	255,012,720	244,440,524	234,145,587	223,999,423
<b>TOTAL ASSETS</b>	<b>461,511,561</b>	<b>480,754,857</b>	<b>499,777,427</b>	<b>508,809,556</b>	<b>517,370,447</b>	<b>523,619,899</b>	<b>526,824,468</b>	<b>528,608,155</b>	<b>530,335,281</b>	<b>531,642,084</b>	<b>532,178,363</b>
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	232,731	193,943	155,154	116,366	77,577	38,789	-	-	-	-	-
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	4,276,349	3,991,889	3,707,429	3,422,969	3,138,509	2,854,049	2,569,589	2,285,129	2,000,669	1,716,209	1,431,749
GO BOND DEFERRED FINANCING COSTS	416,878	389,028	361,178	333,328	305,478	277,628	249,778	221,928	194,078	166,228	138,378
DEFERRED FINANCING COSTS	112,350	99,858	87,366	74,874	62,382	49,890	37,398	24,906	12,414	-	-
INTANGIBLE LEASE ASSET NET OF ACCUM AMORTIZATION	6,663,223	5,886,408	5,198,092	4,509,776	3,821,460	3,133,144	2,444,828	1,756,512	1,068,196	379,880	-
RIGHT-TO-USE SUBSCRIPTION ASSET NET OF ACCUM AMORTIZATION	27,279,607	26,455,332	25,831,057	25,206,782	24,582,507	23,958,232	23,333,957	22,709,682	22,085,407	21,461,132	13,351,736
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 39,171,412</b>	<b>\$ 37,206,732</b>	<b>\$ 35,530,550</b>	<b>\$ 33,854,369</b>	<b>\$ 32,178,187</b>	<b>\$ 30,502,006</b>	<b>\$ 28,825,824</b>	<b>\$ 27,188,431</b>	<b>\$ 25,551,038</b>	<b>\$ 23,913,723</b>	<b>\$ 15,112,137</b>
<b>TOTAL ASSETS</b>	<b>\$ 500,682,973</b>	<b>\$ 517,961,589</b>	<b>\$ 535,307,977</b>	<b>\$ 542,663,925</b>	<b>\$ 549,548,634</b>	<b>\$ 554,121,905</b>	<b>\$ 555,650,291</b>	<b>\$ 555,796,585</b>	<b>\$ 555,886,318</b>	<b>\$ 555,555,806</b>	<b>\$ 547,290,500</b>

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

	PROJECTED 2024	BUDGET 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032	PROJECTED 2033	PROJECTED 2034
<b>LIABILITIES</b>											
<b>CURRENT LIABILITIES</b>											
ACCOUNTS PAYABLE	\$ 12,856,501	12,044,122	\$ 12,641,148	\$ 13,094,015	\$ 13,556,099	\$ 14,022,570	\$ 14,504,523	\$ 15,003,423	\$ 15,518,856	\$ 16,052,027	\$ 16,605,925
ACCRUED PAYROLL & RELATED COSTS	20,043,301	21,613,216	22,693,876	23,374,693	24,075,933	24,798,211	25,542,158	26,308,422	27,097,675	27,910,605	28,747,923
INTEREST PAYABLE	453,013	293,136	259,196	224,138	187,923	150,510	111,855	71,917	30,648	-	-
INTEREST PAYABLE GO BOND	1,322,488	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359	1,031,391	951,566	870,709	782,641
SUBSCRIPTION LIABILITY	28,700,176	27,293,566	25,886,956	24,480,346	23,073,736	21,667,126	20,260,516	18,853,906	17,447,296	16,040,686	14,634,076
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070
HEALTH INSURANCE PLAN	3,368,487	4,405,283	4,559,468	4,696,252	4,837,140	4,982,254	5,131,721	5,285,673	5,444,243	5,607,571	5,775,798
WORKERS COMPENSATION PLAN	3,537,371	4,251,040	4,463,592	4,597,499	4,735,424	4,877,487	5,023,812	5,174,526	5,329,762	5,489,655	5,654,344
COMPREHENSIVE LIABILITY INSURANCE PLAN	2,586,926	2,664,534	2,744,470	2,826,804	2,911,608	2,998,956	3,088,925	3,181,593	3,277,040	3,375,352	3,476,612
CURRENT MATURITIES OF GO BOND DEBT	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	5,620,000	6,015,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,145,938	3,168,480	3,575,601	3,164,497	3,291,947	2,971,739	2,732,214	2,834,504	2,749,344	1,583,873	-
<b>TOTAL CURRENT LIABILITIES</b>	<u>78,920,271</u>	<u>80,438,162</u>	<u>81,760,842</u>	<u>81,644,030</u>	<u>82,124,871</u>	<u>82,213,263</u>	<u>82,435,153</u>	<u>83,066,425</u>	<u>83,547,500</u>	<u>83,016,548</u>	<u>82,158,389</u>
	120,660,988										
<b>NONCURRENT LIABILITIES</b>											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	24,740,329	24,759,819	25,549,099	22,384,602	19,092,655	16,120,916	13,388,702	10,554,198	7,804,854	6,220,981	-
GO BOND DEBT NET OF CURRENT MATURITIES	90,334,721	87,798,664	84,923,818	81,685,183	78,057,761	74,026,549	69,576,549	64,721,549	59,486,549	53,866,549	47,851,549
DERIVATIVE INSTRUMENT LIABILITY	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274
<b>TOTAL LIABILITIES</b>	<u>194,185,595</u>	<u>193,186,918</u>	<u>192,424,033</u>	<u>185,904,089</u>	<u>179,465,561</u>	<u>172,551,002</u>	<u>165,590,678</u>	<u>158,532,446</u>	<u>151,029,178</u>	<u>143,294,352</u>	<u>130,200,213</u>
<b>NET ASSETS</b>											
NET INVESTMENT IN CAPITAL ASSETS	305,324,861	323,602,154	341,711,427	355,587,318	368,910,556	380,398,386	388,887,096	396,091,622	403,684,624	411,088,937	415,917,770
RESTRICTED	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517
<b>TOTAL NET POSITION</b>	<u>\$ 306,497,378</u>	<u>\$ 324,774,671</u>	<u>\$ 342,883,944</u>	<u>\$ 356,759,835</u>	<u>\$ 370,083,073</u>	<u>\$ 381,570,903</u>	<u>\$ 390,059,613</u>	<u>\$ 397,264,139</u>	<u>\$ 404,857,141</u>	<u>\$ 412,261,454</u>	<u>\$ 417,090,287</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 500,682,973</u>	<u>\$ 517,961,589</u>	<u>\$ 535,307,977</u>	<u>\$ 542,663,925</u>	<u>\$ 549,548,634</u>	<u>\$ 554,121,905</u>	<u>\$ 555,650,291</u>	<u>\$ 555,796,585</u>	<u>\$ 555,886,318</u>	<u>\$ 555,555,806</u>	<u>\$ 547,290,500</u>

\* 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 6/30/24	BUDGET 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	PROJECTED FYE 6/30/33	PROJECTED FYE 6/30/34
<b>OPERATING REVENUE</b>											
Total Gross Revenue	\$ 638,294,109	\$ 671,417,744	\$ 710,799,214	\$ 742,785,179	\$ 776,210,512	\$ 807,258,932	\$ 839,549,290	\$ 873,131,261	\$ 908,056,512	\$ 944,378,772	\$ 982,153,923
Gross Revenues - Inpatient											
Daily Hospital Service	39,836,439	40,637,895	42,669,790	44,589,930	46,596,477	48,460,336	50,398,750	52,414,700	54,511,288	56,691,739	58,959,409
Ancillary Service - Inpatient	48,804,955	49,721,503	52,207,579	54,556,920	57,011,981	59,292,460	61,664,159	64,130,725	66,695,954	69,363,792	72,138,344
Total Gross Revenue - Inpatient	88,641,394	90,359,398	94,877,368	99,146,850	103,608,458	107,752,797	112,062,908	116,545,425	121,207,242	126,055,531	131,097,753
Gross Revenue - Outpatient	549,652,715	581,058,345	615,921,846	643,638,329	672,602,054	699,506,136	727,486,381	756,585,837	786,849,270	818,323,241	851,056,170
Total Gross Revenue - Outpatient	549,652,715	581,058,345	615,921,846	643,638,329	672,602,054	699,506,136	727,486,381	756,585,837	786,849,270	818,323,241	851,056,170
Deductions from Revenue:											
Contractual Allowances	331,977,095	332,872,840	354,529,628	372,711,817	391,812,480	409,906,756	428,821,674	448,593,935	469,261,862	490,865,472	513,446,553
Charity Care	63,188	13,428,355	14,926,783	16,341,274	17,852,842	19,374,214	20,988,732	22,701,413	24,517,526	26,442,606	28,482,464
Bad Debt	7,621,240	10,263,223	11,576,003	12,839,709	14,193,706	15,568,713	17,031,011	18,585,383	20,236,855	21,990,708	23,852,490
Prior Period Settlements	(2,147,314)	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	337,514,209	356,564,418	381,032,415	401,892,799	423,859,028	444,849,684	466,841,417	489,880,730	514,016,242	539,298,786	565,781,507
Other Operating Revenue	21,406,651	20,440,611	20,645,017	20,851,467	21,059,982	21,270,582	21,483,288	21,698,120	21,915,102	22,134,253	22,355,595
Wellness Neighborhood-RPT, Grants, Donations	1,236,045	1,344,987	1,365,162	1,385,639	1,406,424	1,427,520	1,448,933	1,470,667	1,492,727	1,515,118	1,537,845
<b>TOTAL OPERATING REVENUE</b>	<b>323,422,596</b>	<b>336,638,924</b>	<b>351,776,979</b>	<b>363,129,486</b>	<b>374,817,890</b>	<b>385,107,351</b>	<b>395,640,093</b>	<b>406,419,319</b>	<b>417,448,099</b>	<b>428,729,357</b>	<b>440,265,857</b>
<b>OPERATING EXPENSES</b>											
Salaries, Wages & Benefits	165,238,695	178,181,205	187,090,265	192,702,973	198,484,062	204,438,584	210,571,742	216,888,894	223,395,561	230,097,428	237,000,351
Benefits Workers Compensation	1,305,891	1,569,356	1,647,824	1,697,259	1,748,176	1,800,622	1,854,640	1,910,279	1,967,588	2,026,615	2,087,414
Benefits Medical Insurance	26,706,311	32,158,567	33,284,117	34,282,640	35,311,120	36,370,453	37,461,567	38,585,414	39,742,976	40,935,265	42,163,323
Professional Fees	9,270,352	10,126,729	10,430,531	10,743,447	11,065,750	11,397,723	11,739,654	12,091,844	12,454,599	12,828,237	13,213,084
Supplies	47,569,914	52,894,207	56,987,871	60,642,624	64,468,677	68,164,001	72,006,497	76,000,413	80,150,035	84,459,683	88,933,703
Purchased Services	21,564,303	24,355,741	25,086,413	25,839,006	26,614,176	27,412,601	28,234,979	29,082,028	29,954,489	30,853,124	31,778,718
Other	11,078,659	12,536,270	12,912,358	13,299,729	13,698,721	14,109,682	14,532,973	14,968,962	15,418,031	15,880,572	16,356,989
<b>TOTAL OPERATING EXPENSE</b>	<b>282,734,125</b>	<b>311,822,075</b>	<b>327,439,379</b>	<b>339,207,678</b>	<b>351,390,682</b>	<b>363,693,666</b>	<b>376,402,052</b>	<b>389,527,834</b>	<b>403,083,279</b>	<b>417,080,925</b>	<b>431,533,582</b>
<b>NET OPERATING REV(EXP) EBIDA</b>	<b>\$ 40,688,471</b>	<b>\$ 24,816,849</b>	<b>\$ 24,337,600</b>	<b>\$ 23,921,809</b>	<b>\$ 23,427,208</b>	<b>\$ 21,413,685</b>	<b>\$ 19,238,041</b>	<b>\$ 16,891,484</b>	<b>\$ 14,364,819</b>	<b>\$ 11,648,432</b>	<b>\$ 8,732,275</b>
<b>NON-OPERATING REVENUE</b>											
District and County Taxes	10,055,024	10,414,585	10,805,995	11,211,508	11,631,624	12,066,859	12,517,750	12,984,850	13,468,733	13,969,993	14,489,245
District and County Taxes - GO Bond	5,341,628	5,467,598	6,084,431	6,272,981	6,486,681	6,696,719	6,917,781	7,138,131	7,361,419	7,580,281	7,803,981
Interest Income	3,106,105	2,925,047	5,919,084	4,598,111	4,221,373	4,543,242	4,519,021	4,847,559	5,294,599	5,550,647	5,780,467
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	7,769,642	1,325,142	1,391,399	1,460,969	1,534,018	1,610,718	1,691,254	1,775,817	1,864,608	1,957,838	2,055,730
Gain/(Loss)	(2,811,622)	195,000	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	-	-	-
Depreciation	(20,297,971)	(21,557,105)	(24,603,525)	(27,875,428)	(28,560,033)	(29,719,351)	(31,582,684)	(31,922,366)	(31,329,271)	(30,129,628)	(31,046,295)
Interest Expense	(2,464,637)	(2,185,386)	(2,133,405)	(2,172,002)	(2,036,197)	(1,894,753)	(1,751,571)	(1,632,840)	(1,515,470)	(1,418,356)	(1,406,610)
Interest Expense - GO Bond	(3,243,466)	(3,124,437)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)	(2,078,109)	(1,916,435)	(1,754,894)	(1,579,959)
<b>TOTAL NON-OPERATING REVENUE</b>	<b>(2,545,297)</b>	<b>(6,539,556)</b>	<b>(6,228,327)</b>	<b>(10,045,917)</b>	<b>(10,103,970)</b>	<b>(9,925,855)</b>	<b>(10,749,331)</b>	<b>(9,686,958)</b>	<b>(6,771,818)</b>	<b>(4,244,119)</b>	<b>(3,903,441)</b>
<b>EXCESS REVENUE(EXPENSE)</b>	<b>\$ 38,143,174</b>	<b>\$ 18,277,293</b>	<b>\$ 18,109,273</b>	<b>\$ 13,875,892</b>	<b>\$ 13,323,238</b>	<b>\$ 11,487,830</b>	<b>\$ 8,488,710</b>	<b>\$ 7,204,526</b>	<b>\$ 7,593,002</b>	<b>\$ 7,404,313</b>	<b>\$ 4,828,833</b>
<b>PREVIOUS PROJECTIONS FROM FY24 BUDGE</b>	<b>\$ 15,554,281</b>	<b>\$ 11,171,918</b>	<b>\$ 10,645,490</b>	<b>\$ 7,408,104</b>	<b>\$ 6,616,752</b>	<b>\$ 4,726,673</b>	<b>\$ 3,302,038</b>	<b>\$ 1,611,743</b>	<b>\$ (474,490)</b>	<b>\$ (2,306,057)</b>	
<b>CURRENT PROJECTIONS VS PREVIOUS</b>	<b>\$ 22,588,893</b>	<b>\$ 7,105,375</b>	<b>\$ 7,463,783</b>	<b>\$ 6,467,788</b>	<b>\$ 6,706,486</b>	<b>\$ 6,761,157</b>	<b>\$ 5,186,672</b>	<b>\$ 5,592,783</b>	<b>\$ 8,067,492</b>	<b>\$ 9,710,370</b>	



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

	PROJECTED FYE 6/30/24	BUDGET 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	PROJECTED FYE 6/30/33	PROJECTED FYE 6/30/34
RETURN ON GROSS REVENUE EBIDA	6.4%	3.7%	3.4%	3.2%	3.0%	2.7%	2.3%	1.9%	1.6%	1.2%	0.9%
RETURN ON EQUITY	14.2%	5.9%	5.6%	4.0%	3.7%	3.1%	2.2%	1.8%	1.9%	1.8%	1.2%
RETURN ON EQUITY (excluding donations)	11.3%	5.5%	5.1%	3.6%	3.3%	2.7%	1.8%	1.4%	1.4%	1.3%	0.7%
INPATIENT REV AS A % OF GROSS REV	13.9%	13.5%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%
OUTPATIENT REV AS A % OF GROSS REV	86.1%	86.5%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%
CONTRACTUAL ADJ AS A % OF GROSS REV	52.0%	49.6%	49.9%	50.2%	50.5%	50.8%	51.1%	51.4%	51.7%	52.0%	52.3%
CHARITY CARE AS A % OF GROSS REV	0.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
BAD DEBT AS A % OF GROSS REV	1.2%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
SALARIES, WAGES & BEN AS A % OF NET RE'	51.1%	52.9%	53.2%	53.1%	53.0%	53.1%	53.2%	53.4%	53.5%	53.7%	53.8%
WORKERS COMP AS A % OF NET REV	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
MEDICAL INSURANCE AS A % OF NET REV	8.3%	9.6%	9.5%	9.4%	9.4%	9.4%	9.5%	9.5%	9.5%	9.5%	9.6%
PROFESSIONAL FEES AS A % OF NET REV	2.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
SUPPLIES AS A % OF NET REV	14.7%	15.7%	16.2%	16.7%	17.2%	17.7%	18.2%	18.7%	19.2%	19.7%	20.2%
PURCHASED SVCS AS A % OF NET REV	6.7%	7.2%	7.1%	7.1%	7.1%	7.1%	7.1%	7.2%	7.2%	7.2%	7.2%
OTHER AS A % OF NET REV	3.4%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%

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

	PROJECTED FYE 2024		BUDGET FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030	PROJECTED FYE 2031	PROJECTED FYE 2032	PROJECTED FYE 2033	PROJECTED FYE 2034
<b>Net Operating Rev/(Exp) - EBIDA</b>	<b>\$ 40,688,471</b>		<b>\$ 24,816,849</b>	<b>\$ 24,337,600</b>	<b>\$ 23,921,809</b>	<b>\$ 23,427,208</b>	<b>\$ 21,413,685</b>	<b>\$ 19,238,041</b>	<b>\$ 16,891,484</b>	<b>\$ 14,364,819</b>	<b>\$ 11,648,432</b>	<b>\$ 8,732,275</b>
Interest Income	2,737,463		3,000,000	5,170,575	4,928,354	4,315,557	4,462,775	4,525,076	4,765,425	5,182,839	5,486,635	5,723,012
Property Tax Revenue	10,827,867		10,420,000	10,901,353	11,170,957	11,589,612	12,023,336	12,472,661	12,938,140	13,420,344	13,919,867	14,437,320
Donations	7,763,622		1,325,000	1,384,773	1,454,012	1,526,713	1,603,048	1,683,201	1,767,361	1,855,729	1,948,515	2,045,941
Emergency Funds	-		-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,004,486)		(3,588,480)	(3,954,902)	(3,976,525)	(3,966,816)	(3,956,913)	(3,550,517)	(3,143,920)	(3,133,410)	(2,217,500)	(61,200)
Property Purchase Agreement	(811,928)		(811,927)	(541,285)	-	-	-	-	-	-	-	-
Municipal Lease	(715,417)		-	-	-	-	-	-	-	-	-	-
Copier Lease	(42,227)		(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)
2017 VR Revenue Bond	(785,745)		(743,423)	(723,851)	(714,332)	(704,623)	(694,720)	(684,618)	(674,315)	(663,805)	-	-
2015 Revenue Bond	(1,649,168)		(1,575,636)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,583,873)	-
Muni Lease 2025 & 2026	-		(396,294)	(983,397)	(1,555,824)	(1,555,824)	(1,555,824)	(1,159,530)	(763,236)	(763,236)	(572,427)	-
Physician Recruitment	(146,666)		(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Investment in Capital												
Equipment	(4,918,464)		(3,026,710)	(5,516,807)	(2,192,600)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Muni Lease 2025 & 2026 Reimbursement	-		2,200,000	5,300,000	500,000	-	-	-	-	-	-	-
IT/EMR/Business Systems	(39,200)		(2,053,081)	(1,346,686)	(2,185,000)	(1,306,111)	(750,000)	(750,000)	(2,000,000)	(750,000)	(750,000)	(2,000,000)
Building Projects/Properties	(18,050,179)		(25,877,332)	(49,748,952)	(44,003,586)	(19,854,456)	(30,026,954)	(17,215,220)	(8,895,539)	(15,000,000)	(15,000,000)	(15,000,000)
Change in Accounts Receivable	(8,099,008)	N1	1,437,080	136,306	972,993	1,106,536	497,806	575,034	(1,444,200)	(1,478,046)	(1,512,290)	(1,546,908)
Change in Settlement Accounts	4,955,611	N2	2,005,000	-	-	-	-	-	-	-	-	-
Change in Other Assets	(3,679,788)	N3	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)
Change in Other Liabilities	(5,971,665)	N4	(3,850,000)	2,090,420	1,451,652	1,490,727	1,525,860	1,573,006	1,622,560	1,672,671	1,736,985	1,825,393
Change in Cash Balance	22,063,579		2,208,325	(15,846,320)	(12,557,935)	10,728,969	(807,358)	10,951,281	14,901,311	8,534,946	7,660,644	6,555,832
Beginning Unrestricted Cash	144,844,775		166,908,354	169,116,679	153,270,359	140,712,424	151,441,393	150,634,035	161,585,316	176,486,627	185,021,573	192,682,217
<b>Ending Unrestricted Cash</b>	<b>166,908,354</b>		<b>169,116,679</b>	<b>153,270,359</b>	<b>140,712,424</b>	<b>151,441,393</b>	<b>150,634,035</b>	<b>161,585,316</b>	<b>176,486,627</b>	<b>185,021,573</b>	<b>192,682,217</b>	<b>199,238,049</b>
Expense Per Day	781,366		860,294	902,939	935,287	968,293	1,001,612	1,036,037	1,071,673	1,108,490	1,146,573	1,186,138
<b>Days Cash On Hand</b>	<b>214</b>		<b>197</b>	<b>170</b>	<b>150</b>	<b>156</b>	<b>150</b>	<b>156</b>	<b>165</b>	<b>167</b>	<b>168</b>	<b>168</b>

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 \$95 MILLION**

	Audited 2018	Audited 2019	Audited 2020	Audited 2021	Audited 2022	Audited 2023	Projected 2024	Budget 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
Net Patient Revenue	\$148,737	\$188,880	\$205,979	\$237,686	\$263,836	\$284,394	\$300,780	\$314,853	\$329,767	\$340,892	\$352,351	\$362,409	\$372,708	\$383,251	\$394,040	\$405,080	\$416,372
Tax Revenue	10,906	12,769	13,205	13,333	14,720	15,923	16,633	17,227	18,256	18,870	19,525	20,191	20,884	21,594	22,323	23,065	23,831
Other Operating Revenue	9,962	11,106	12,448	11,752	13,979	16,289	21,407	20,441	20,645	20,851	21,060	21,271	21,483	21,698	21,915	22,134	22,356
Total Operating Revenues	169,605	212,755	231,632	262,771	292,535	316,606	338,819	352,521	368,667	380,614	392,936	403,871	415,076	426,542	438,278	450,280	462,559
Total Operating Expenses	167,577	196,639	216,177	234,961	260,059	297,561	308,740	338,689	357,069	371,997	389,287	402,384	416,568	429,653	442,253	454,705	469,795
Income from Operations	2,028	16,115	15,454	27,810	32,477	19,045	30,079	13,832	11,599	8,617	3,650	1,487	(1,493)	(3,111)	(3,975)	(4,425)	(7,236)
Net Nonoperating Income	3,402	4,207	17,623	(408)	373	6,667	8,064	4,445	6,510	5,259	7,805	8,084	8,040	8,349	9,578	9,817	10,031
<b>Excess of Revenue Over Expenses</b>	<b>5,430</b>	<b>20,323</b>	<b>33,078</b>	<b>27,402</b>	<b>32,850</b>	<b>25,711</b>	<b>38,143</b>	<b>18,277</b>	<b>18,109</b>	<b>13,876</b>	<b>11,455</b>	<b>9,572</b>	<b>6,547</b>	<b>5,238</b>	<b>5,603</b>	<b>5,392</b>	<b>2,795</b>
Add Depreciation & Amortization Expense	11,296	13,534	13,166	14,798	18,209	19,757	20,298	21,557	24,604	27,875	28,560	29,719	31,583	31,922	31,329	30,130	31,046
Add Interest Expense on Revenue Debt	1,170	1,317	1,436	1,437	2,602	2,474	2,465	2,185	2,133	2,172	6,754	6,541	6,323	6,125	5,924	5,739	5,636
Add Interest Expense on GO Debt	3,850	3,814	3,621	3,484	3,416	3,330	3,243	3,124	2,892	2,742	2,581	2,429	2,261	2,078	1,916	1,755	1,580
Less GO Bond Ad Valorem Taxes	(3,869)	(5,220)	(5,220)	(4,900)	(5,569)	(5,708)	(5,342)	(5,468)	(6,084)	(6,273)	(6,487)	(6,697)	(6,918)	(7,138)	(7,361)	(7,580)	(7,804)
Less Unrestricted Ad Valorem Taxes	(7,037)	(7,549)	(7,985)	(8,432)	(9,151)	(10,215)	(11,291)	(11,760)	(12,171)	(12,597)	(13,038)	(13,494)	(13,967)	(14,456)	(14,961)	(15,485)	(16,027)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>EBIDA</b>	<b>\$21,746</b>	<b>\$38,987</b>	<b>\$51,300</b>	<b>\$47,121</b>	<b>\$57,076</b>	<b>\$51,272</b>	<b>\$64,149</b>	<b>\$45,144</b>	<b>\$47,739</b>	<b>\$46,665</b>	<b>\$49,351</b>	<b>\$48,262</b>	<b>\$46,714</b>	<b>\$45,364</b>	<b>\$44,773</b>	<b>\$43,016</b>	<b>\$41,057</b>
<b>Operating EBIDA</b>	<b>\$18,344</b>	<b>\$34,780</b>	<b>\$33,677</b>	<b>\$47,529</b>	<b>\$56,703</b>	<b>\$44,606</b>	<b>\$56,085</b>	<b>\$40,699</b>	<b>\$41,228</b>	<b>\$41,406</b>	<b>\$41,546</b>	<b>\$40,177</b>	<b>\$38,674</b>	<b>\$37,014</b>	<b>\$35,195</b>	<b>\$33,199</b>	<b>\$31,026</b>
<b>EBIDA Margin</b>	<b>12.8%</b>	<b>18.3%</b>	<b>22.1%</b>	<b>17.9%</b>	<b>19.5%</b>	<b>16.2%</b>	<b>18.9%</b>	<b>12.8%</b>	<b>12.9%</b>	<b>12.3%</b>	<b>12.6%</b>	<b>11.9%</b>	<b>11.3%</b>	<b>10.6%</b>	<b>10.2%</b>	<b>9.6%</b>	<b>8.9%</b>
<b>Operating EBIDA Margin</b>	<b>10.8%</b>	<b>16.3%</b>	<b>14.5%</b>	<b>18.1%</b>	<b>19.4%</b>	<b>14.1%</b>	<b>16.6%</b>	<b>11.5%</b>	<b>11.2%</b>	<b>10.9%</b>	<b>10.6%</b>	<b>9.9%</b>	<b>9.3%</b>	<b>8.7%</b>	<b>8.0%</b>	<b>7.4%</b>	<b>6.7%</b>
<b>Operating Margin</b>	<b>1.2%</b>	<b>7.6%</b>	<b>6.7%</b>	<b>10.6%</b>	<b>11.1%</b>	<b>6.0%</b>	<b>8.9%</b>	<b>3.9%</b>	<b>3.1%</b>	<b>2.3%</b>	<b>0.9%</b>	<b>0.4%</b>	<b>-0.4%</b>	<b>-0.7%</b>	<b>-0.9%</b>	<b>-1.0%</b>	<b>-1.6%</b>
<b>Excess Margin</b>	<b>3.2%</b>	<b>9.6%</b>	<b>14.3%</b>	<b>10.4%</b>	<b>11.2%</b>	<b>8.1%</b>	<b>11.3%</b>	<b>5.2%</b>	<b>4.9%</b>	<b>3.6%</b>	<b>2.9%</b>	<b>2.4%</b>	<b>1.6%</b>	<b>1.2%</b>	<b>1.3%</b>	<b>1.2%</b>	<b>0.6%</b>
<b>MADS Coverage Ratio - No Go Bond</b>	<b>6.09x</b>	<b>8.16x</b>	<b>10.74x</b>	<b>9.86x</b>	<b>11.95x</b>	<b>10.73x</b>	<b>16.98x</b>	<b>4.54x</b>	<b>4.81x</b>	<b>4.70x</b>	<b>4.97x</b>	<b>4.86x</b>	<b>4.89x</b>	<b>4.94x</b>	<b>4.88x</b>	<b>4.78x</b>	<b>5.29x</b>
<b>MADS Coverage Ratio</b>	<b>2.34x</b>	<b>3.92x</b>	<b>5.15x</b>	<b>4.73x</b>	<b>5.73x</b>	<b>5.15x</b>	<b>6.90x</b>	<b>2.81x</b>	<b>2.97x</b>	<b>2.90x</b>	<b>3.07x</b>	<b>3.00x</b>	<b>2.92x</b>	<b>2.84x</b>	<b>2.80x</b>	<b>2.69x</b>	<b>2.74x</b>
Cash and Cash Equivalents	\$18,758	\$24,370	\$61,289	\$91,298	\$25,419	\$32,012	\$50,043	\$25,809	\$27,088	\$28,059	\$29,437	\$30,430	\$31,457	\$32,519	\$33,617	\$34,752	\$35,932
Board Designated Assets	55,049	65,374	75,547	75,556	131,181	115,188	116,865	143,308	126,182	207,654	213,023	207,862	214,322	224,593	228,356	231,097	232,578
Total Unrestricted Cash	\$73,807	\$89,744	\$136,836	\$166,854	\$156,600	\$147,199	\$166,908	\$169,117	\$153,270	\$235,712	\$242,459	\$238,292	\$245,779	\$257,112	\$261,973	\$265,850	\$268,509
Daily Cash Requirements	\$428	\$502	\$556	\$603	\$663	\$761	\$790	\$869	\$911	\$943	\$988	\$1,021	\$1,055	\$1,090	\$1,126	\$1,163	\$1,202
<b>Days' Cash on Hand</b>	<b>172.4</b>	<b>178.9</b>	<b>246.0</b>	<b>276.6</b>	<b>236.3</b>	<b>193.4</b>	<b>211.2</b>	<b>194.6</b>	<b>168.3</b>	<b>250.0</b>	<b>245.3</b>	<b>233.4</b>	<b>233.0</b>	<b>236.0</b>	<b>232.7</b>	<b>228.5</b>	<b>223.4</b>
Net Other Long-term Debt	\$26,662	\$35,101	\$28,129	\$24,006	\$19,517	\$20,265	\$24,740	\$24,760	\$25,549	\$115,983	\$111,218	\$106,697	\$102,337	\$97,791	\$93,243	\$89,769	\$81,560
Net GO Bond Long-term Debt	\$101,853	\$100,385	\$102,137	\$100,455	\$98,782	\$92,510	\$90,335	\$87,799	\$84,924	\$81,685	\$78,058	\$74,027	\$69,577	\$64,722	\$59,487	\$53,867	\$47,852
Unrestricted Net Assets	131,260	151,605	184,090	210,708	241,984	265,980	305,325	323,602	341,711	355,587	367,042	376,614	383,162	388,400	394,003	399,395	402,190
Total Capital	\$259,775	\$287,090	\$314,357	\$335,169	\$360,283	\$378,754	\$420,400	\$436,161	\$452,184	\$553,256	\$556,318	\$557,338	\$555,075	\$550,913	\$546,733	\$543,030	\$531,602
<b>Unrestricted Cash to L-T Debt - No GO Bond</b>	<b>276.8%</b>	<b>255.7%</b>	<b>486.5%</b>	<b>695.0%</b>	<b>802.4%</b>	<b>726.4%</b>	<b>674.6%</b>	<b>683.0%</b>	<b>599.9%</b>	<b>203.2%</b>	<b>218.0%</b>	<b>223.3%</b>	<b>240.2%</b>	<b>262.9%</b>	<b>281.0%</b>	<b>296.1%</b>	<b>329.2%</b>
<b>Unrestricted Cash to L-T Debt</b>	<b>57.4%</b>	<b>66.2%</b>	<b>105.0%</b>	<b>134.1%</b>	<b>132.4%</b>	<b>130.5%</b>	<b>145.0%</b>	<b>150.2%</b>	<b>138.7%</b>	<b>119.2%</b>	<b>128.1%</b>	<b>131.9%</b>	<b>143.0%</b>	<b>158.2%</b>	<b>171.5%</b>	<b>185.1%</b>	<b>207.5%</b>
<b>L-T Debt to Capitalization - No GO Bond</b>	<b>16.9%</b>	<b>18.8%</b>	<b>13.3%</b>	<b>10.2%</b>	<b>7.5%</b>	<b>7.1%</b>	<b>7.5%</b>	<b>7.1%</b>	<b>7.0%</b>	<b>24.6%</b>	<b>23.3%</b>	<b>22.1%</b>	<b>21.1%</b>	<b>20.1%</b>	<b>19.1%</b>	<b>18.4%</b>	<b>16.9%</b>
<b>L-T Debt to Capitalization</b>	<b>49.5%</b>	<b>47.2%</b>	<b>41.4%</b>	<b>37.1%</b>	<b>32.8%</b>	<b>29.8%</b>	<b>27.4%</b>	<b>25.8%</b>	<b>24.4%</b>	<b>35.7%</b>	<b>34.0%</b>	<b>32.4%</b>	<b>31.0%</b>	<b>29.5%</b>	<b>27.9%</b>	<b>26.5%</b>	<b>24.3%</b>
Net Accounts Receivable	\$24,724	\$27,218	\$29,478	\$35,774	\$41,866	\$48,555	\$56,654	\$54,345	\$54,208	\$53,235	\$52,129	\$51,631	\$51,056	\$52,500	\$53,978	\$55,490	\$57,037
Net Patient Revenue	\$148,737	\$188,880	\$205,979	\$237,686	\$263,836	\$284,394	\$300,780	\$314,853	\$329,767	\$340,892	\$352,351	\$362,409	\$372,708	\$383,251	\$394,040	\$405,080	\$416,372
<b>Days in Accounts Receivable</b>	<b>61</b>	<b>53</b>	<b>52</b>	<b>55</b>	<b>58</b>	<b>62</b>	<b>69</b>	<b>63</b>	<b>60</b>	<b>57</b>	<b>54</b>	<b>52</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

Ratio is within the A- to AA+ range

Ratio is out of BBB- to AA+ range

TAHOE FOREST HOSPITAL DISTRICT  
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$95 MILLION

	PROJECTED 2024	BUDGET 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032	PROJECTED 2033	PROJECTED 2034
<b>ASSETS</b>											
<b>CURRENT ASSETS</b>											
* CASH	\$ 50,043,166	\$ 25,808,832	\$ 27,088,174	\$ 28,058,604	\$ 29,436,579	\$ 30,430,264	\$ 31,456,825	\$ 32,519,386	\$ 33,617,039	\$ 34,752,353	\$ 35,931,713
PATIENT ACCOUNTS RECEIVABLE - NET	56,653,948	54,344,547	54,208,241	53,235,248	52,128,713	51,630,907	51,055,873	52,500,073	53,978,119	55,490,409	57,037,317
OTHER RECEIVABLES	6,769,815	7,446,797	8,191,476	8,928,709	9,643,006	10,318,016	10,937,097	11,593,323	12,288,922	13,026,258	13,807,833
GO BOND RECEIVABLES	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369	57,369
ASSETS LIMITED OR RESTRICTED	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311	11,161,311
INVENTORIES	5,392,315	6,295,646	6,918,545	7,509,491	8,142,944	8,781,889	9,462,475	10,187,067	10,958,147	11,778,311	12,650,279
PREPAID EXPENSES & DEPOSITS	2,450,200	3,044,109	3,448,975	3,872,164	4,307,396	4,747,181	5,182,972	5,658,769	6,178,244	6,745,406	7,364,635
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	14,298,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843	16,993,843
<b>TOTAL CURRENT ASSETS</b>	<b>146,826,967</b>	<b>125,152,453</b>	<b>128,067,934</b>	<b>129,816,740</b>	<b>131,871,161</b>	<b>134,120,780</b>	<b>136,307,765</b>	<b>140,671,140</b>	<b>145,232,994</b>	<b>150,005,260</b>	<b>155,004,300</b>
<b>NON CURRENT ASSETS</b>											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402	10,553,402
* CASH INVESTMENT FUND	106,311,787	132,754,444	115,628,783	197,100,418	202,469,140	197,308,724	203,768,618	214,039,388	217,802,435	220,544,089	222,024,195
UNREALIZED GAIN/(LOSS) CASH INVESTMENT FUND	(642,999)	557,001	-	-	-	-	-	-	-	-	-
MUNICIPAL LEASE 2025 & 2026	-	1,300,000	500,000	-	-	-	-	-	-	-	-
TOTAL BOND TRUSTEE 2017	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040	22,040
TOTAL BOND TRUSTEE 2015	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457	1,166,457
TOTAL BOND TRUSTEE GO BOND	-	-	-	-	-	-	-	-	-	-	-
GO BOND TAX REVENUE FUND	5,018,668	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359	5,886,390	6,186,566	6,490,709	6,797,640
DIAGNOSTIC IMAGING FUND	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534	3,534
DONOR RESTRICTED FUND	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517
WORKERS COMPENSATION FUND	16,790	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	123,622,196	151,788,111	133,537,198	214,758,084	220,396,080	215,525,014	222,279,927	232,863,728	236,926,951	239,972,748	241,759,785
LESS CURRENT PORTION	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)	(11,161,311)
<b>TOTAL ASSETS LIMITED OR RESTRICTED - NET</b>	<b>112,460,885</b>	<b>140,626,800</b>	<b>122,375,887</b>	<b>203,596,773</b>	<b>209,234,769</b>	<b>204,363,703</b>	<b>211,118,616</b>	<b>221,702,417</b>	<b>225,765,640</b>	<b>228,811,437</b>	<b>230,598,474</b>
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(4,064,545)	(5,069,545)	(5,869,545)	(6,669,545)	(7,469,545)	(8,269,545)	(9,069,545)	(9,869,545)	(9,869,545)	(9,869,545)	(9,869,545)
PROPERTY HELD FOR FUTURE EXPANSION	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972	1,716,972
PROPERTY & EQUIPMENT, CIP NET	204,571,282	218,328,177	253,486,178	275,348,617	273,747,324	280,028,989	271,601,645	255,644,193	245,045,243	234,722,755	224,548,219
<b>TOTAL ASSETS</b>	<b>461,511,561</b>	<b>480,754,857</b>	<b>499,777,427</b>	<b>603,809,556</b>	<b>609,100,681</b>	<b>611,960,899</b>	<b>611,675,452</b>	<b>609,865,177</b>	<b>607,891,304</b>	<b>605,386,879</b>	<b>601,998,421</b>
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	232,731	193,943	155,154	116,366	77,577	38,789	-	-	-	-	-
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DE	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	4,276,349	3,991,889	3,707,429	3,422,969	3,138,509	2,854,049	2,569,589	2,285,129	2,000,669	1,716,209	1,431,749
GO BOND DEFERRED FINANCING COSTS	416,878	389,028	361,178	333,328	305,478	277,628	249,778	221,928	194,078	166,228	138,378
DEFERRED FINANCING COSTS	112,350	99,858	87,366	74,874	62,382	49,890	37,398	24,906	12,414	-	-
INTANGIBLE LEASE ASSET NET OF ACCUM AMORTIZATION	6,663,223	5,886,408	5,198,092	4,509,776	3,821,460	3,133,144	2,444,828	1,756,512	1,068,196	379,880	-
RIGHT-TO-USE SUBSCRIPTION ASSET NET OF ACCUM AMC	27,279,607	26,455,332	25,831,057	25,206,782	24,582,507	23,958,232	23,333,957	22,709,682	22,085,407	21,461,132	13,351,736
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 39,171,412</b>	<b>\$ 37,206,732</b>	<b>\$ 35,530,550</b>	<b>\$ 33,854,369</b>	<b>\$ 32,178,187</b>	<b>\$ 30,502,006</b>	<b>\$ 28,825,824</b>	<b>\$ 27,188,431</b>	<b>\$ 25,551,038</b>	<b>\$ 23,913,723</b>	<b>\$ 15,112,137</b>
<b>TOTAL ASSETS</b>	<b>\$ 500,682,973</b>	<b>\$ 517,961,589</b>	<b>\$ 535,307,977</b>	<b>\$ 637,663,925</b>	<b>\$ 641,278,868</b>	<b>\$ 642,462,905</b>	<b>\$ 640,501,275</b>	<b>\$ 637,053,607</b>	<b>\$ 633,442,341</b>	<b>\$ 629,300,601</b>	<b>\$ 617,110,558</b>

TAHOE FOREST HOSPITAL DISTRICT  
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$95 MILLION

	PROJECTED 2024	BUDGET 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030	PROJECTED 2031	PROJECTED 2032	PROJECTED 2033	PROJECTED 2034
<b>LIABILITIES</b>											
<b>CURRENT LIABILITIES</b>											
ACCOUNTS PAYABLE	\$ 12,856,501	12,044,122	\$ 12,641,148	\$ 13,094,015	\$ 13,556,099	\$ 14,022,570	\$ 14,504,523	\$ 15,003,423	\$ 15,518,856	\$ 16,052,027	\$ 16,605,925
ACCRUED PAYROLL & RELATED COSTS	20,043,301	21,613,216	22,693,876	23,374,693	24,075,933	24,798,211	25,542,158	26,308,422	27,097,675	27,910,605	28,747,923
INTEREST PAYABLE	453,013	293,136	259,196	224,138	187,923	150,510	111,855	71,917	30,648	-	-
INTEREST PAYABLE GO BOND	1,322,488	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359	1,031,391	951,566	870,709	782,641
SUBSCRIPTION LIABILITY	28,700,176	27,293,566	25,886,956	24,480,346	23,073,736	21,667,126	20,260,516	18,853,906	17,447,296	16,040,686	14,634,076
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070	466,070
HEALTH INSURANCE PLAN	3,368,487	4,405,283	4,559,468	4,696,252	4,837,140	4,982,254	5,131,721	5,285,673	5,444,243	5,607,571	5,775,798
WORKERS COMPENSATION PLAN	3,537,371	4,251,040	4,463,592	4,597,499	4,735,424	4,877,487	5,023,812	5,174,526	5,329,762	5,489,655	5,654,344
COMPREHENSIVE LIABILITY INSURANCE PLAN	2,586,926	2,664,534	2,744,470	2,826,804	2,911,608	2,998,956	3,088,925	3,181,593	3,277,040	3,375,352	3,476,612
CURRENT MATURITIES OF GO BOND DEBT	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	5,620,000	6,015,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,145,938	3,168,480	3,575,601	4,566,094	4,765,252	4,520,422	4,360,130	4,545,707	4,548,096	3,474,652	1,987,516
<b>TOTAL CURRENT LIABILITIES</b>	<b>78,920,271</b>	<b>80,438,162</b>	<b>81,760,842</b>	<b>83,045,627</b>	<b>83,598,176</b>	<b>83,761,946</b>	<b>84,063,069</b>	<b>84,777,628</b>	<b>85,346,252</b>	<b>84,907,327</b>	<b>84,145,905</b>
<b>NONCURRENT LIABILITIES</b>											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	24,740,329	24,759,819	25,549,099	115,983,005	111,217,753	106,697,331	102,337,201	97,791,494	93,243,398	89,768,746	81,560,249
GO BOND DEBT NET OF CURRENT MATURITIES	90,334,721	87,798,664	84,923,818	81,685,183	78,057,761	74,026,549	69,576,549	64,721,549	59,486,549	53,866,549	47,851,549
DERIVATIVE INSTRUMENT LIABILITY	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274	190,274
<b>TOTAL LIABILITIES</b>	<b>194,185,595</b>	<b>193,186,918</b>	<b>192,424,033</b>	<b>280,904,089</b>	<b>273,063,964</b>	<b>264,676,100</b>	<b>256,167,093</b>	<b>247,480,945</b>	<b>238,266,474</b>	<b>228,732,896</b>	<b>213,747,978</b>
<b>NET ASSETS</b>											
NET INVESTMENT IN CAPITAL ASSETS	305,324,861	323,602,154	341,711,427	355,587,318	367,042,387	376,614,288	383,161,665	388,400,145	394,003,350	399,395,188	402,190,063
RESTRICTED	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517	1,172,517
<b>TOTAL NET POSITION</b>	<b>\$ 306,497,378</b>	<b>\$ 324,774,671</b>	<b>\$ 342,883,944</b>	<b>\$ 356,759,835</b>	<b>\$ 368,214,904</b>	<b>\$ 377,786,805</b>	<b>\$ 384,334,182</b>	<b>\$ 389,572,662</b>	<b>\$ 395,175,867</b>	<b>\$ 400,567,705</b>	<b>\$ 403,362,580</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 500,682,973</b>	<b>\$ 517,961,589</b>	<b>\$ 535,307,977</b>	<b>\$ 637,663,925</b>	<b>\$ 641,278,868</b>	<b>\$ 642,462,905</b>	<b>\$ 640,501,275</b>	<b>\$ 637,053,607</b>	<b>\$ 633,442,341</b>	<b>\$ 629,300,601</b>	<b>\$ 617,110,558</b>

\* Amounts included for Days Cash on Hand calculation

**TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$95 MILLION**

	PROJECTED FYE 6/30/24	BUDGET 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	PROJECTED FYE 6/30/33	PROJECTED FYE 6/30/34
<b>OPERATING REVENUE</b>											
Total Gross Revenue	\$ 638,294,109	\$ 671,417,744	\$ 710,799,214	\$ 742,785,179	\$ 776,210,512	\$ 807,258,932	\$ 839,549,290	\$ 873,131,261	\$ 908,056,512	\$ 944,378,772	\$ 982,153,923
Gross Revenues - Inpatient											
Daily Hospital Service	39,836,439	40,637,895	42,669,790	44,589,930	46,596,477	48,460,336	50,398,750	52,414,700	54,511,288	56,691,739	58,959,409
Ancillary Service - Inpatient	48,804,955	49,721,503	52,207,579	54,556,920	57,011,981	59,292,460	61,664,159	64,130,725	66,695,954	69,363,792	72,138,344
Total Gross Revenue - Inpatient	88,641,394	90,359,398	94,877,368	99,146,850	103,608,458	107,752,797	112,062,908	116,545,425	121,207,242	126,055,531	131,097,753
Gross Revenue - Outpatient	549,652,715	581,058,345	615,921,846	643,638,329	672,602,054	699,506,136	727,486,381	756,585,837	786,849,270	818,323,241	851,056,170
Total Gross Revenue - Outpatient	549,652,715	581,058,345	615,921,846	643,638,329	672,602,054	699,506,136	727,486,381	756,585,837	786,849,270	818,323,241	851,056,170
Deductions from Revenue:											
Contractual Allowances	331,977,095	332,872,840	354,529,628	372,711,817	391,812,480	409,906,756	428,821,674	448,593,935	469,261,862	490,865,472	513,446,553
Charity Care	63,188	13,428,355	14,926,783	16,341,274	17,852,842	19,374,214	20,988,732	22,701,413	24,517,526	26,442,606	28,482,464
Bad Debt	7,621,240	10,263,223	11,576,003	12,839,709	14,193,706	15,568,713	17,031,011	18,585,383	20,236,855	21,990,708	23,852,490
Prior Period Settlements	(2,147,314)	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	337,514,209	356,564,418	381,032,415	401,892,799	423,859,028	444,849,684	466,841,417	489,880,730	514,016,242	539,298,786	565,781,507
Other Operating Revenue	21,406,651	20,440,611	20,645,017	20,851,467	21,059,982	21,270,582	21,483,288	21,698,120	21,915,102	22,134,253	22,355,595
Wellness Neighborhood-RPT, Grants, Donations	1,236,045	1,344,987	1,365,162	1,385,639	1,406,424	1,427,520	1,448,933	1,470,667	1,492,727	1,515,118	1,537,845
<b>TOTAL OPERATING REVENUE</b>	<b>323,422,596</b>	<b>336,638,924</b>	<b>351,776,979</b>	<b>363,129,486</b>	<b>374,817,890</b>	<b>385,107,351</b>	<b>395,640,093</b>	<b>406,419,319</b>	<b>417,448,099</b>	<b>428,729,357</b>	<b>440,265,857</b>
<b>OPERATING EXPENSES</b>											
Salaries, Wages & Benefits	165,238,695	178,181,205	187,090,265	192,702,973	198,484,062	204,438,584	210,571,742	216,888,894	223,395,561	230,097,428	237,000,351
Benefits Workers Compensation	1,305,891	1,569,356	1,647,824	1,697,259	1,748,176	1,800,622	1,854,640	1,910,279	1,967,588	2,026,615	2,087,414
Benefits Medical Insurance	26,706,311	32,158,567	33,284,117	34,282,640	35,311,120	36,370,453	37,461,567	38,585,414	39,742,976	40,935,265	42,163,323
Professional Fees	9,270,352	10,126,729	10,430,531	10,743,447	11,065,750	11,397,723	11,739,654	12,091,844	12,454,599	12,828,237	13,213,084
Supplies	47,569,914	52,894,207	56,987,871	60,642,624	64,468,677	68,164,001	72,006,497	76,000,413	80,150,035	84,459,683	88,933,703
Purchased Services	21,564,303	24,355,741	25,086,413	25,839,006	26,614,176	27,412,601	28,234,979	29,082,028	29,954,489	30,853,124	31,778,718
Other	11,078,659	12,536,270	12,912,358	13,299,729	13,698,721	14,109,682	14,532,973	14,968,962	15,418,031	15,880,572	16,356,989
<b>TOTAL OPERATING EXPENSE</b>	<b>282,734,125</b>	<b>311,822,075</b>	<b>327,439,379</b>	<b>339,207,678</b>	<b>351,390,682</b>	<b>363,693,666</b>	<b>376,402,052</b>	<b>389,527,834</b>	<b>403,083,279</b>	<b>417,080,925</b>	<b>431,533,582</b>
<b>NET OPERATING REV(EXP) EBIDA</b>	<b>\$ 40,688,471</b>	<b>\$ 24,816,849</b>	<b>\$ 24,337,600</b>	<b>\$ 23,921,809</b>	<b>\$ 23,427,208</b>	<b>\$ 21,413,685</b>	<b>\$ 19,238,041</b>	<b>\$ 16,891,484</b>	<b>\$ 14,364,819</b>	<b>\$ 11,648,432</b>	<b>\$ 8,732,275</b>
<b>NON-OPERATING REVENUE</b>											
District and County Taxes	10,055,024	10,414,585	10,805,995	11,211,508	11,631,624	12,066,859	12,517,750	12,984,850	13,468,733	13,969,993	14,489,245
District and County Taxes - GO Bond	5,341,628	5,467,598	6,084,431	6,272,981	6,486,681	6,696,719	6,917,781	7,138,131	7,361,419	7,580,281	7,803,981
Interest Income	3,106,105	2,925,047	5,919,084	4,598,111	7,071,373	7,273,774	7,148,772	7,373,365	7,713,365	7,859,186	7,975,495
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	7,769,642	1,325,142	1,391,399	1,460,969	1,534,018	1,610,718	1,691,254	1,775,817	1,864,608	1,957,838	2,055,730
Gain/(Loss)	(2,811,622)	195,000	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	-	-	-
Depreciation	(20,297,971)	(21,557,105)	(24,603,525)	(27,875,428)	(28,560,033)	(29,719,351)	(31,582,684)	(31,922,366)	(31,329,271)	(30,129,628)	(31,046,295)
Interest Expense	(2,464,637)	(2,185,386)	(2,133,405)	(2,172,002)	(6,754,366)	(6,541,214)	(6,322,655)	(6,124,691)	(5,924,033)	(5,739,371)	(5,635,597)
Interest Expense - GO Bond	(3,243,466)	(3,124,437)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)	(2,078,109)	(1,916,435)	(1,754,894)	(1,579,959)
<b>TOTAL NON-OPERATING REVENUE</b>	<b>(2,545,297)</b>	<b>(6,539,556)</b>	<b>(6,228,327)</b>	<b>(10,045,917)</b>	<b>(11,972,139)</b>	<b>(11,841,784)</b>	<b>(12,690,664)</b>	<b>(11,653,003)</b>	<b>(8,761,614)</b>	<b>(6,256,595)</b>	<b>(5,937,400)</b>
<b>EXCESS REVENUE(EXPENSE)</b>	<b>\$ 38,143,174</b>	<b>\$ 18,277,293</b>	<b>\$ 18,109,273</b>	<b>\$ 13,875,892</b>	<b>\$ 11,455,069</b>	<b>\$ 9,571,901</b>	<b>\$ 6,547,377</b>	<b>\$ 5,238,481</b>	<b>\$ 5,603,205</b>	<b>\$ 5,391,838</b>	<b>\$ 2,794,875</b>
<b>PREVIOUS PROJECTIONS FROM FY24 BUDGET</b>	<b>\$ 15,554,281</b>	<b>\$ 11,171,918</b>	<b>\$ 10,645,490</b>	<b>\$ 2,634,829</b>	<b>\$ 4,131,398</b>	<b>\$ 2,183,094</b>	<b>\$ 718,149</b>	<b>\$ (5,876,994)</b>	<b>\$ (8,018,668)</b>	<b>\$ (10,681,713)</b>	
<b>CURRENT PROJECTIONS VS PREVIOUS</b>	<b>\$ 22,588,893</b>	<b>\$ 7,105,375</b>	<b>\$ 7,463,783</b>	<b>\$ 11,241,063</b>	<b>\$ 7,323,670</b>	<b>\$ 7,388,807</b>	<b>\$ 5,829,228</b>	<b>\$ 11,115,475</b>	<b>\$ 13,621,873</b>	<b>\$ 16,073,551</b>	

**TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$95 MILLION**

	PROJECTED FYE 6/30/24	BUDGET 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	PROJECTED FYE 6/30/33	PROJECTED FYE 6/30/34
RETURN ON GROSS REVENUE EBIDA	6.4%	3.7%	3.4%	3.2%	3.0%	2.7%	2.3%	1.9%	1.6%	1.2%	0.9%
RETURN ON EQUITY	14.2%	5.9%	5.6%	4.0%	3.2%	2.6%	1.7%	1.4%	1.4%	1.4%	0.7%
RETURN ON EQUITY (excluding donations)	11.3%	5.5%	5.1%	3.6%	2.8%	2.2%	1.3%	0.9%	1.0%	0.9%	0.2%
INPATIENT REV AS A % OF GROSS REV	13.9%	13.5%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%
OUTPATIENT REV AS A % OF GROSS REV	86.1%	86.5%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%	86.7%
CONTRACTUAL ADJ AS A % OF GROSS REV	52.0%	49.6%	49.9%	50.2%	50.5%	50.8%	51.1%	51.4%	51.7%	52.0%	52.3%
CHARITY CARE AS A % OF GROSS REV	0.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
BAD DEBT AS A % OF GROSS REV	1.2%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
SALARIES, WAGES & BEN AS A % OF NET REV	51.1%	52.9%	53.2%	53.1%	53.0%	53.1%	53.2%	53.4%	53.5%	53.7%	53.8%
WORKERS COMP AS A % OF NET REV	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
MEDICAL INSURANCE AS A % OF NET REV	8.3%	9.6%	9.5%	9.4%	9.4%	9.4%	9.5%	9.5%	9.5%	9.5%	9.6%
PROFESSIONAL FEES AS A % OF NET REV	2.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
SUPPLIES AS A % OF NET REV	14.7%	15.7%	16.2%	16.7%	17.2%	17.7%	18.2%	18.7%	19.2%	19.7%	20.2%
PURCHASED SVCS AS A % OF NET REV	6.7%	7.2%	7.1%	7.1%	7.1%	7.1%	7.1%	7.2%	7.2%	7.2%	7.2%
OTHER AS A % OF NET REV	3.4%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%



TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NEW DEBT \$95 MILLION

	PROJECTED FYE 2024		BUDGET FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030	PROJECTED FYE 2031	PROJECTED FYE 2032	PROJECTED FYE 2033	PROJECTED FYE 2034
<b>Net Operating Rev/(Exp) - EBIDA</b>	<b>\$ 40,688,471</b>		<b>\$ 24,816,849</b>	<b>\$ 24,337,600</b>	<b>\$ 23,921,809</b>	<b>\$ 23,427,208</b>	<b>\$ 21,413,685</b>	<b>\$ 19,238,041</b>	<b>\$ 16,891,484</b>	<b>\$ 14,364,819</b>	<b>\$ 11,648,432</b>	<b>\$ 8,732,275</b>
Interest Income	2,737,463		3,000,000	5,170,575	4,928,354	6,453,057	7,223,173	7,180,022	7,317,217	7,628,365	7,822,731	7,946,418
Property Tax Revenue	10,827,867		10,420,000	10,901,353	11,170,957	11,589,612	12,023,336	12,472,661	12,938,140	13,420,344	13,919,867	14,437,320
Donations	7,763,622		1,325,000	1,384,773	1,454,012	1,526,713	1,603,048	1,683,201	1,767,361	1,855,729	1,948,515	2,045,941
Emergency Funds	-		-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,004,486)		(3,588,480)	(3,954,902)	(3,976,525)	(10,086,588)	(10,076,685)	(9,670,289)	(9,263,692)	(9,253,182)	(8,337,272)	(6,180,972)
Property Purchase Agreement	(811,928)		(811,927)	(541,285)	-	-	-	-	-	-	-	-
Municipal Lease	(715,417)		-	-	-	-	-	-	-	-	-	-
Copier Lease	(42,227)		(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)	(61,200)
2017 VR Revenue Bond	(785,745)		(743,423)	(723,851)	(714,332)	(704,623)	(694,720)	(684,618)	(674,315)	(663,805)	-	-
2015 Revenue Bond	(1,649,168)		(1,575,636)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,645,169)	(1,583,873)	-
Muni Lease 2025 & 2026	-		(396,294)	(983,397)	(1,555,824)	(1,555,824)	(1,555,824)	(1,159,530)	(763,236)	(763,236)	(572,427)	-
<b>New Debt</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,119,772)</b>	<b>(6,119,772)</b>	<b>(6,119,772)</b>	<b>(6,119,772)</b>	<b>(6,119,772)</b>	<b>(6,119,772)</b>	<b>(6,119,772)</b>
Physician Recruitment	(146,666)		(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Investment in Capital												
Equipment	(4,918,464)		(3,026,710)	(5,516,807)	(2,192,600)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Muni Lease 2025 & 2026 Reimbursement	-		2,200,000	5,300,000	500,000	-	-	-	-	-	-	-
<b>Debt Reimbursement</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>95,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IT/EMR/Business Systems	(39,200)		(2,053,081)	(1,346,686)	(2,185,000)	(1,306,111)	(750,000)	(750,000)	(2,000,000)	(750,000)	(750,000)	(2,000,000)
Building Projects/Properties	(18,050,179)		(25,877,332)	(49,748,952)	(44,003,586)	(19,854,456)	(30,026,954)	(17,215,220)	(8,895,539)	(15,000,000)	(15,000,000)	(15,000,000)
Change in Accounts Receivable	(8,099,008)	N1	1,437,080	136,306	972,993	1,106,536	497,806	575,034	(1,444,200)	(1,478,046)	(1,512,290)	(1,546,908)
Change in Settlement Accounts	4,955,611	N2	2,005,000	-	-	-	-	-	-	-	-	-
Change in Other Assets	(3,679,788)	N3	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)	(3,600,000)
Change in Other Liabilities	(5,971,665)	N4	(3,850,000)	2,090,420	1,451,652	1,490,727	1,525,860	1,573,006	1,622,560	1,672,671	1,736,985	1,825,393
Change in Cash Balance	22,063,579		2,208,325	(15,846,320)	82,442,065	6,746,697	(4,166,731)	7,486,455	11,333,331	4,860,700	3,876,968	2,659,467
Beginning Unrestricted Cash	144,844,775		166,908,354	169,116,679	153,270,359	235,712,424	242,459,121	238,292,390	245,778,845	257,112,176	261,972,876	265,849,844
<b>Ending Unrestricted Cash</b>	<b>166,908,354</b>		<b>169,116,679</b>	<b>153,270,359</b>	<b>235,712,424</b>	<b>242,459,121</b>	<b>238,292,390</b>	<b>245,778,845</b>	<b>257,112,176</b>	<b>261,972,876</b>	<b>265,849,844</b>	<b>268,509,311</b>
Expense Per Day	781,366		860,294	902,939	935,287	981,219	1,014,342	1,048,561	1,083,980	1,120,568	1,158,412	1,197,724
<b>Days Cash On Hand</b>	<b>214</b>		<b>197</b>	<b>170</b>	<b>252</b>	<b>247</b>	<b>235</b>	<b>234</b>	<b>237</b>	<b>234</b>	<b>229</b>	<b>224</b>

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	↑	3.9%	4.9%	5.9%	8.9%	7.2%	8.9%	12.9%	13.0%	3.9%	8.1%	13.0%
Operating EBIDA Margin	↑	4.2%	4.4%	3.2%	7.0%	4.9%	6.6%	9.0%	12.1%	4.2%	5.9%	12.1%
Operating Margin	↑	-1.8%	-1.1%	-2.2%	0.4%	0.2%	0.6%	3.1%	7.8%	-1.8%	0.2%	7.8%
Excess Margin	↑	-1.5%	-0.3%	0.2%	4.2%	1.9%	3.1%	6.8%	8.2%	-1.5%	2.7%	8.2%
Days' Cash on Hand	↑	135.6	145.7	158.3	234.4	231.9	361.6	320.8	425.8	135.6	242.1	425.8
Days in Accounts Receivable	↓	44.6	49.8	48.4	45.6	48.3	48.0	48.4	55.2	44.6	48.1	55.2
L-T Debt to Capital	↓	41.0%	35.7%	34.2%	25.3%	27.1%	21.4%	20.6%	19.6%	41.0%	27.4%	19.6%
MADS Coverage Ratio (x)	↑	1.6	1.7	2.0	4.3	3.5	4.2	6.6	5.4	1.6	3.7	5.4
Unrestricted Cash to Debt	↑	100.4%	157.4%	129.2%	188.2%	194.5%	286.2%	299.7%	337.8%	100.4%	209.2%	337.8%

U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2022 - August 7, 2023

Best Ratio  
Worst Ratio

Ratio	Calculation, Definition, and Meaning	Trend
<b>EBIDA Margin</b>	<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
<b>Operating EBIDA Margin</b>	<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
<b>Operating Margin</b>	<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
<b>Excess Margin</b>	<p>Net income / total operating revenue</p> <p>Measures overall profitability.</p>	Up
<b>Days' Cash on Hand</b>	<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
<b>Days in Accounts Receivable</b>	<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
<b>L-T Debt to Capital</b>	<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
<b>MADS Coverage Ratio (x)</b>	<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
<b>Unrestricted Cash to Debt</b>	<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

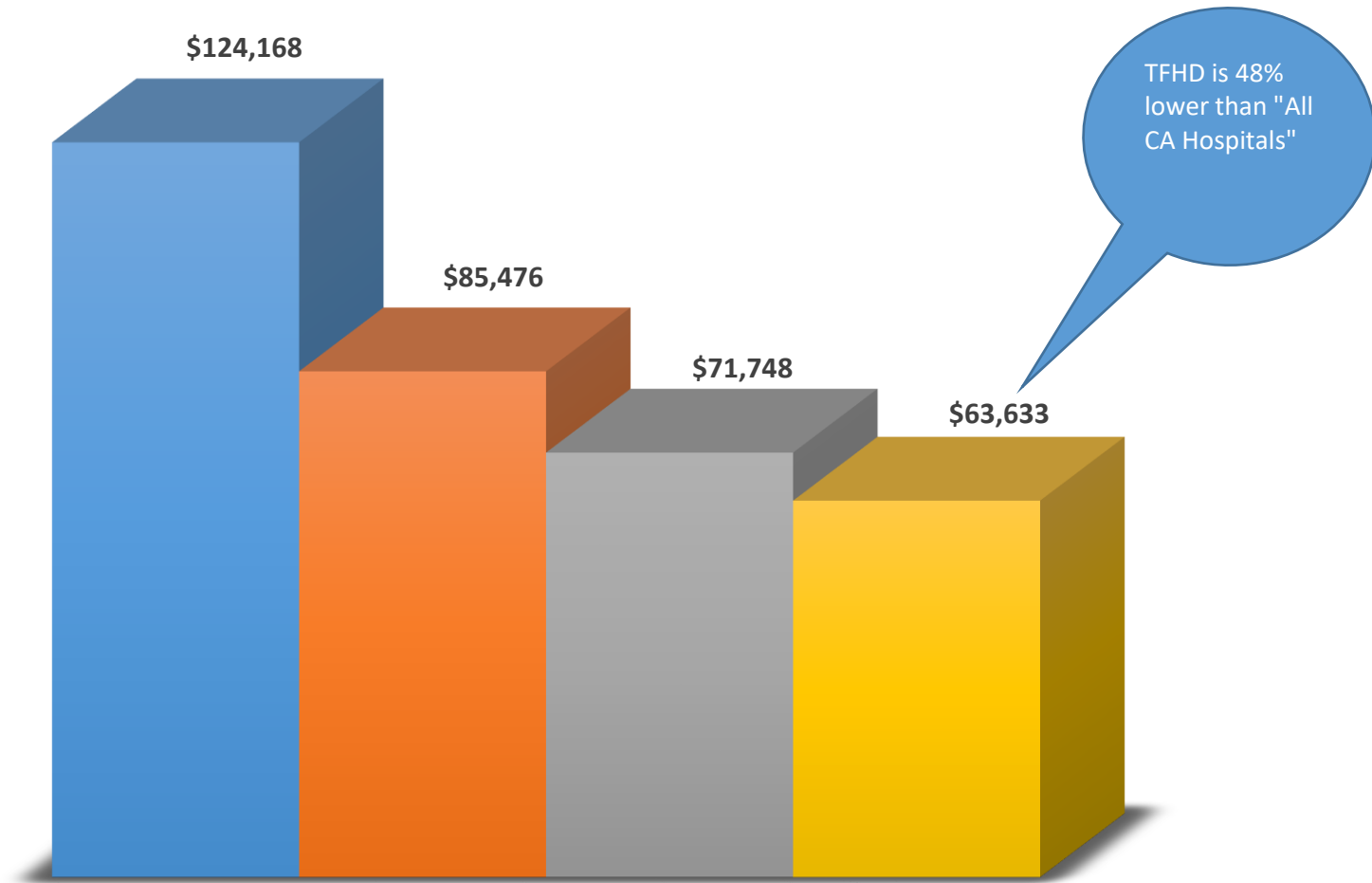
**PROFESSIONAL FEES PAID ANALYSIS**

SUB ACCT & DETAIL	FY 2019 TOTAL	% OF TOTAL PRO FEES	FY 2020 TOTAL	% OF TOTAL PRO FEES	FY 2021 TOTAL	% OF TOTAL PRO FEES	FY 2022 TOTAL	% OF TOTAL PRO FEES	FY 2023 TOTAL	% OF TOTAL PRO FEES	PROJECTED FY 2024 TOTAL	% OF TOTAL PRO FEES	FY 2025 BUDGET	% OF TOTAL PRO FEES
	<b>320 - Physician Fees</b>	<b>\$ 19,960,679.49</b>	<b>72.2%</b>	<b>\$ 11,791,084.14</b>	<b>59.4%</b>	<b>\$ 8,649,373.16</b>	<b>51.0%</b>	<b>\$ 8,426,856.27</b>	<b>44.8%</b>	<b>\$ 6,162,064.40</b>	<b>67.0%</b>	<b>\$ 6,131,963.31</b>	<b>66.1%</b>	<b>\$ 5,397,710.00</b>
Medical Director Fees	\$ 589,038.96	2.1%	\$ 142,133.35	0.7%	\$ 103,366.50	0.6%	\$ 30,070.00	0.2%	66,631.25	0.7%	\$ 302,474.22	3.3%	\$ 385,910.00	3.8%
Medicine Call	\$ 1,188,229.01	4.3%	\$ 693,423.50	3.5%	\$ 459,792.57	2.7%	\$ 569,460.85	3.0%	559,898.29	6.1%	\$ 640,858.37	6.9%	\$ 1,073,727.00	10.6%
Hospitalists Fees	\$ 1,189,589.47	4.3%	\$ 650,830.13	3.3%	\$ 404,264.93	2.4%	\$ 523,576.27	2.8%	580,269.64	6.3%	\$ 425,070.58	4.6%	\$ 125,207.00	1.2%
Anesthesia	\$ 1,207,103.56	4.4%	\$ 2,096,271.40	10.6%	\$ 2,132,254.01	12.6%	\$ 2,601,458.16	13.8%	1,028,928.50	11.2%	\$ 900,686.63	9.7%	\$ 240,000.00	2.4%
Physician Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 190,106.11	1.0%	19,085.16	0.2%	\$ -	0.0%	\$ -	0.0%
Multi-specialty Clinic Physician Fees	\$ 13,558,080.07	49.1%	\$ 6,021,022.88	30.3%	\$ 3,187,723.25	18.8%	\$ 2,116,561.33	11.3%	1,435,033.79	15.6%	\$ 1,598,173.97	17.2%	\$ 1,490,431.00	14.7%
Residency Program Fees	\$ 19,042.50	0.1%	\$ 13,984.50	0.1%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Medical Staff Chair Fees	\$ 63,450.00	0.2%	\$ 33,100.00	0.2%	\$ 44,400.00	0.3%	\$ 75,137.50	0.4%	42,175.00	0.5%	\$ 17,300.00	0.2%	\$ 30,000.00	0.3%
Med Staff Chairs - Wellness Neighborhood	\$ 11,196.39	0.0%	\$ 1,462.40	0.0%	\$ -	0.0%	\$ -	0.0%	150.00	0.0%	\$ -	0.0%	\$ -	0.0%
Radiology Guarantee	\$ 388,693.02	1.4%	\$ 475,627.40	2.4%	\$ 426,362.30	2.5%	\$ 368,029.34	2.0%	519,890.36	5.7%	\$ 166,984.81	1.8%	\$ 35,000.00	0.3%
Medi-Cal Prime	\$ -	0.0%	\$ -	0.0%	\$ 800.00	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Sleep Medicine Clinic IVCH	\$ 180,092.41	0.7%	\$ 83,148.45	0.4%	\$ 61,729.65	0.4%	\$ 1,618.47	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Laboratory	\$ 101,481.27	0.4%	\$ 119,416.83	0.6%	\$ 116,257.47	0.7%	\$ 152,847.21	0.8%	109,104.49	1.2%	\$ 150,296.14	1.6%	\$ 151,825.00	1.5%
IVCH Medicine Call	\$ 1,464,682.83	5.3%	\$ 1,460,663.30	7.4%	\$ 1,712,422.48	10.1%	\$ 1,797,991.03	9.6%	1,800,897.92	19.6%	\$ 1,930,118.59	20.8%	\$ 1,865,610.00	18.4%
<b>321 - Therapist Fees</b>	<b>\$ 5,393,393.38</b>	<b>19.5%</b>	<b>\$ 5,290,641.47</b>	<b>26.7%</b>	<b>\$ 5,921,565.76</b>	<b>34.9%</b>	<b>\$ 7,778,296.70</b>	<b>41.4%</b>	<b>\$ 83,662.55</b>	<b>0.9%</b>	<b>\$ 63,413.32</b>	<b>0.7%</b>	<b>\$ 72,750.00</b>	<b>0.7%</b>
Cancer Center (Therapist Fees)	\$ 68,890.06	0.2%	\$ 55,673.00	0.3%	\$ 10,307.25	0.1%	\$ 75,935.95	0.4%	68,274.80	0.7%	\$ 63,413.32	0.7%	\$ 72,750.00	0.7%
Home Health/Hospice Fees	\$ 303,285.90	1.1%	\$ 279,470.80	1.4%	\$ 267,189.41	1.6%	\$ 335,390.51	1.8%	4,790.14	0.1%	\$ -	0.0%	\$ -	0.0%
Occupational Therapy	\$ 697,700.88	2.5%	\$ 729,431.52	3.7%	\$ 910,428.85	5.4%	\$ 1,268,357.51	6.7%	7,066.03	0.1%	\$ -	0.0%	\$ -	0.0%
Physical Therapy	\$ 4,198,993.81	15.2%	\$ 4,062,993.93	20.5%	\$ 4,492,411.92	26.5%	\$ 5,825,309.38	31.0%	3,231.58	0.0%	\$ -	0.0%	\$ -	0.0%
Speech Therapy	\$ 124,522.73	0.5%	\$ 163,072.22	0.8%	\$ 241,228.33	1.4%	\$ 273,303.35	1.5%	300.00	0.0%	\$ -	0.0%	\$ -	0.0%
<b>323 - Legal Fees</b>	<b>\$ 451,979.01</b>	<b>1.6%</b>	<b>\$ 342,879.10</b>	<b>1.7%</b>	<b>\$ 662,296.42</b>	<b>3.9%</b>	<b>\$ 652,763.00</b>	<b>3.5%</b>	<b>\$ 924,947.42</b>	<b>10.1%</b>	<b>\$ 354,685.91</b>	<b>3.8%</b>	<b>\$ 505,224.00</b>	<b>5.0%</b>
American Arbitrations	\$ -	0.0%	\$ -	0.0%	\$ 22,725.00	0.1%	\$ -	0.0%	56,000.00	0.6%	\$ -	0.0%	\$ -	0.0%
BDO USA LLO	\$ 7,712.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Beta Healthcare Group RMS	\$ 855.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	17,352.18	0.2%	\$ 92,323.23	1.0%	\$ 60,000.00	0.6%
Brooke Barnum-Roberts	\$ 21,700.00	0.1%	\$ 28,680.00	0.1%	\$ 21,460.00	0.1%	\$ -	0.0%	(2,120.00)	0.0%	\$ 1,666.00	0.0%	\$ -	0.0%
Colantuono, Highsmith, Whatley-District	\$ 31,516.82	0.1%	\$ 40,254.94	0.2%	\$ 51,493.70	0.3%	\$ 4,177.80	0.0%	39,922.30	0.4%	\$ 29,627.50	0.3%	\$ 30,000.00	0.3%
Colantuono, Highsmith, Whatley-Board	\$ 25,836.55	0.1%	\$ 29,779.24	0.2%	\$ 24,365.00	0.1%	\$ 13,456.14	0.1%	14,360.74	0.2%	\$ 33,727.90	0.4%	\$ 40,000.00	0.4%
Colantuono, Highsmith, Whatley-Truckee Surgery Center	\$ 1,631.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Davis, Wright, Tremaine	\$ 5,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
ECG Management - Corp Compliance	\$ -	0.0%	\$ -	0.0%	\$ 1,450.00	0.0%	\$ -	0.0%	31,192.42	0.3%	\$ -	0.0%	\$ -	0.0%
Foley & Lardner	\$ (5,000.00)	0.0%	\$ 422.10	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Gordon, Rees, Scully, Mansukhani LLP	\$ 1,547.00	0.0%	\$ 11,452.75	0.1%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Hooper, Lundy, & Bookman	\$ 117,604.93	0.4%	\$ 32,485.00	0.2%	\$ 146,841.79	0.9%	\$ 244,025.55	1.3%	129,360.80	1.4%	\$ 6,690.50	0.1%	\$ 58,000.00	0.6%
Hooper, Lundy, & Bookman- Corp Compliance	\$ 1,349.00	0.0%	\$ 896.50	0.0%	\$ 80,234.10	0.5%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Judicate West	\$ -	0.0%	\$ 2,700.00	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
King and Spalding	\$ -	0.0%	\$ -	0.0%	\$ 225,581.61	1.3%	\$ 313,468.84	1.7%	352,925.65	3.8%	\$ 6,857.50	0.1%	\$ 120,000.00	1.2%
Legal Fees HR	\$ (10,000.00)	0.0%	\$ 16,320.37	0.1%	\$ 6,407.59	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Litigation Services & Technologies of Nevada	\$ -	0.0%	\$ 1,375.70	0.0%	\$ -	0.0%	\$ -	0.0%	200.00	0.0%	\$ -	0.0%	\$ -	0.0%
Littler Medelson, P C	\$ (3,740.89)	0.0%	\$ 7,478.00	0.0%	\$ 6,438.75	0.0%	\$ -	0.0%	418.75	0.0%	\$ 100.00	0.0%	\$ -	0.0%
Melendres & Melendres	\$ 3,150.00	0.0%	\$ 3,295.00	0.0%	\$ 1,155.00	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Porter Simon	\$ 24,734.30	0.1%	\$ 28,483.44	0.1%	\$ 11,907.08	0.1%	\$ -	0.0%	100.00	0.0%	\$ -	0.0%	\$ -	0.0%
Rybicki & Associates P C	\$ 102,117.35	0.4%	\$ 78,014.03	0.4%	\$ 49,568.71	0.3%	\$ 77,209.67	0.4%	47,008.15	0.5%	\$ 5,407.00	0.1%	\$ 7,200.00	0.1%
Trucker Huss	\$ 27,317.50	0.1%	\$ 19,762.50	0.1%	\$ 1,280.00	0.0%	\$ -	0.0%	5,000.00	0.1%	\$ -	0.0%	\$ -	0.0%
Wilson Sonsini Goodrich - TIRHR	\$ 72,953.75	0.3%	\$ 11,439.40	0.1%	\$ 139.50	0.0%	\$ -	0.0%	1,666.67	0.0%	\$ -	0.0%	\$ -	0.0%
Other Legal	\$ 25,693.70	0.1%	\$ 29,570.13	0.1%	\$ 11,248.59	0.1%	\$ 425.00	0.0%	231,559.76	2.5%	\$ 178,286.28	1.9%	\$ 190,024.00	1.9%

<b>PROFESSIONAL FEES PAID ANALYSIS</b>														
<b>SUB ACCT &amp; DETAIL</b>	<b>FY 2019 TOTAL</b>	<b>% OF TOTAL PRO FEES</b>	<b>FY 2020 TOTAL</b>	<b>% OF TOTAL PRO FEES</b>	<b>FY 2021 TOTAL</b>	<b>% OF TOTAL PRO FEES</b>	<b>FY 2022 TOTAL</b>	<b>% OF TOTAL PRO FEES</b>	<b>FY 2023 TOTAL</b>	<b>% OF TOTAL PRO FEES</b>	<b>PROJECTED FY 2024 TOTAL</b>	<b>% OF TOTAL PRO FEES</b>	<b>FY 2025 BUDGET</b>	<b>% OF TOTAL PRO FEES</b>
<b>325 - Consulting Fees</b>	<b>\$ 1,833,983.27</b>	<b>6.6%</b>	<b>\$ 2,423,194.96</b>	<b>12.2%</b>	<b>\$ 1,727,903.29</b>	<b>10.2%</b>	<b>\$ 1,939,603.32</b>	<b>10.3%</b>	<b>\$ 2,026,649.11</b>	<b>22.0%</b>	<b>\$ 2,720,289.36</b>	<b>29.3%</b>	<b>\$ 4,151,045.00</b>	<b>41.0%</b>
Board of Directors	\$ 118,896.57	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Central Scheduling	\$ 111,219.70	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Cancer Center:</b>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Radiation Oncology Consulting	\$ -	0.0%	\$ 280,500.00	1.4%	\$ 180,179.42	1.1%	\$ 209,848.16	1.1%	199,645.90	2.2%	\$ 211,488.55	2.3%	\$ 234,600.00	2.3%
District Matters	\$ 45,921.11	0.2%	\$ 37,327.76	0.2%	\$ 20,685.00	0.1%	\$ 232,112.17	1.2%	119,683.74	1.3%	\$ 771,428.70	8.3%	\$ 1,133,000.00	11.2%
Engineering / Facilities	\$ 2,250.00	0.0%	\$ -	0.0%	\$ 9,155.69	0.1%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Finance Administration:</b>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Bond Services & Rating Agency Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	550.00	0.0%	\$ -	0.0%	\$ 550.00	0.0%
Cost Report, OSHPD, & SCO Reporting - Reimbursement A	\$ 51,451.00	0.2%	\$ 62,142.50	0.3%	\$ 57,839.00	0.3%	\$ -	0.0%	47,358.00	0.5%	\$ 60,437.74	0.7%	\$ 132,600.00	1.3%
Audit / Tax Firm	\$ 90,481.69	0.3%	\$ 95,056.04	0.5%	\$ 81,061.45	0.5%	\$ 188,443.46	1.0%	126,511.92	1.4%	\$ 123,768.00	1.3%	\$ 187,350.00	1.9%
Strategic / Financial / Market Planning & Analysis	\$ 63,312.50	0.2%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	45,333.00	0.5%	\$ 148,879.50	1.6%	\$ -	0.0%
Foundations	\$ 45,941.75	0.2%	\$ 56,793.64	0.3%	\$ 48,173.75	0.3%	\$ 50,640.04	0.3%	52,837.58	0.6%	\$ 50,357.66	0.5%	\$ 54,809.00	0.5%
Human Resources	\$ 285,264.86	1.0%	\$ 260,258.30	1.3%	\$ 243,398.75	1.4%	\$ 320,211.92	1.7%	310,536.59	3.4%	\$ 248,028.23	2.7%	\$ 238,500.00	2.4%
Information Systems Conversion	\$ 291,376.03	1.1%	\$ 474,952.01	2.4%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Information Technology	\$ 173,635.05	0.6%	\$ 272,274.50	1.4%	\$ 232,658.94	1.4%	\$ 160,117.61	0.9%	368,825.49	4.0%	\$ 628,556.07	6.8%	\$ 641,000.00	6.3%
<b>Kaufman Hall:</b>	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Hospital Advisor/Budget Advisor/Cost Accounting	\$ 302,500.00	1.1%	\$ 619,945.00	3.1%	\$ 462,215.00	2.7%	\$ 272,987.25	1.5%	115,500.00	1.3%	\$ -	0.0%	\$ -	0.0%
Marketing	\$ 5,149.74	0.0%	\$ 54,958.33	0.3%	\$ 129,505.00	0.8%	\$ 203,440.00	1.1%	221,827.14	2.4%	\$ 260,498.00	2.8%	\$ 393,196.00	3.9%
Medical Staff	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%	\$ 19,150.77	0.2%	\$ -	0.0%
MSC/Managed Care	\$ 101,449.34	0.4%	\$ 135,140.15	0.7%	\$ 176,200.40	1.0%	\$ 187,372.75	1.0%	380,731.70	4.1%	\$ 179,192.91	1.9%	\$ 882,000.00	8.7%
Nursing/Quality Consulting	\$ 686.50	0.0%	\$ 400.00	0.0%	\$ -	0.0%	\$ (815.77)	0.0%	19,919.17	0.2%	\$ -	0.0%	\$ -	0.0%
Process Improvement/Change Management	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 12,526.50	0.1%	-	0.0%	\$ -	0.0%	\$ 240,000.00	2.4%
Pharmacy - Inpatient	\$ -	0.0%	\$ 10,680.00	0.1%	\$ 37,025.45	0.2%	\$ -	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Retail Pharmacy	\$ 30,093.00	0.1%	\$ 6,050.67	0.0%	\$ 8,161.85	0.0%	\$ 5,581.77	0.0%	8,837.23	0.1%	\$ 11,869.98	0.1%	\$ 13,440.00	0.1%
Skilled Nursing Facility	\$ 180.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 150.00	0.0%	-	0.0%	\$ -	0.0%	\$ -	0.0%
Tahoe Institute for Rural Health Research	\$ 107,794.39	0.4%	\$ 48,166.99	0.2%	\$ 28,066.50	0.2%	\$ 38,753.51	0.2%	8,551.65	0.1%	\$ 5,929.91	0.1%	\$ -	0.0%
Other Consulting	\$ 113.36	0.0%	\$ 1,082.83	0.0%	\$ 13,577.09	0.1%	\$ 56,983.95	0.3%	-	0.0%	\$ 703.34	0.0%	\$ -	0.0%
<b>GRAND TOTAL TFHS</b>	<b>\$ 27,640,035.15</b>	<b>100.0%</b>	<b>\$ 19,847,799.67</b>	<b>100.0%</b>	<b>\$ 16,961,138.63</b>	<b>100.0%</b>	<b>\$ 18,797,519.29</b>	<b>100.0%</b>	<b>\$ 9,197,323.48</b>	<b>100.0%</b>	<b>\$ 9,270,351.90</b>	<b>100.0%</b>	<b>\$ 10,126,729.00</b>	<b>100.0%</b>

## GROSS INPATIENT REVENUE PER DISCHARGE

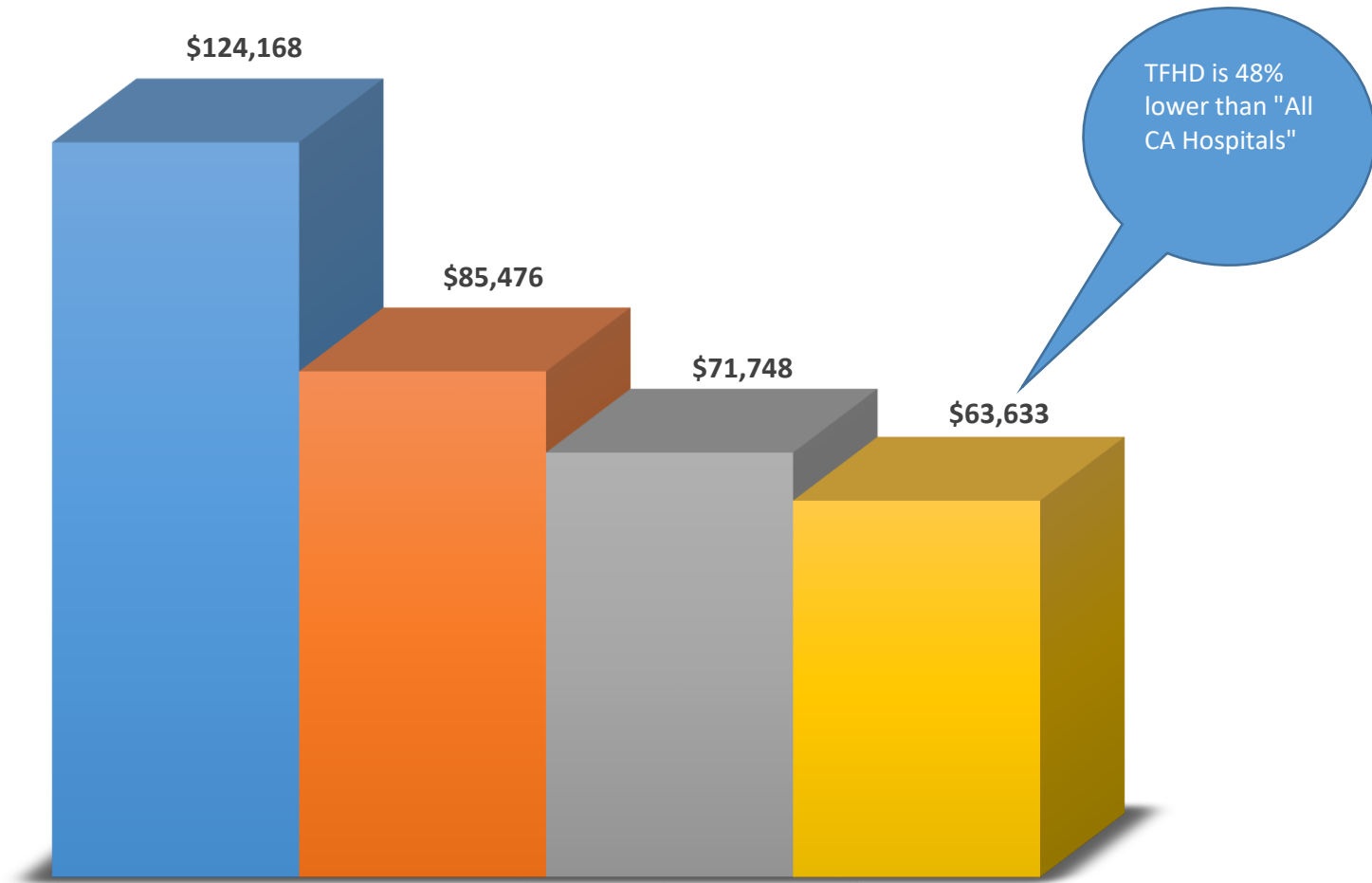
■ All CA Hospitals (303)   ■ All CA District Hospitals (32)   ■ All CA Rural Hospitals (60)   ■ TFHD



SOURCE: 2022 HCAI Hospital Annual Financial Data Profile - Based on 04-15-2024 Data Extract from HCAI Hospital Annual Disclosure Reports  
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

## GROSS INPATIENT REVENUE PER DISCHARGE

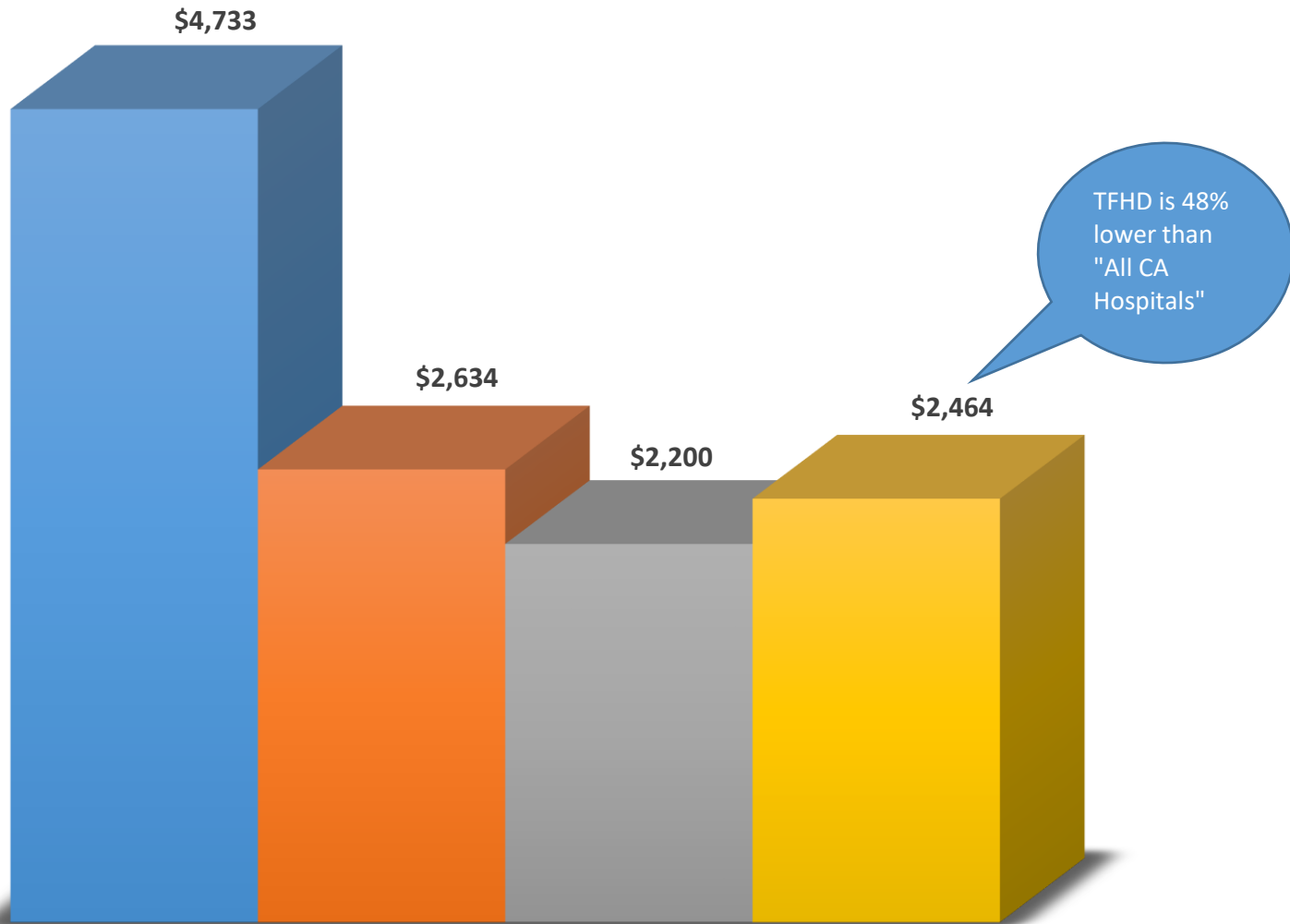
■ All CA Hospitals (303)   ■ All CA District Hospitals (32)   ■ All CA Rural Hospitals (60)   ■ TFHD



SOURCE: 2022 HCAI Hospital Annual Financial Data Profile - Based on 04-15-2024 Data Extract from HCAI 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 (303)   ■ All CA District Hospitals (32)   ■ All CA Rural Hospitals (60)   ■ TFHD

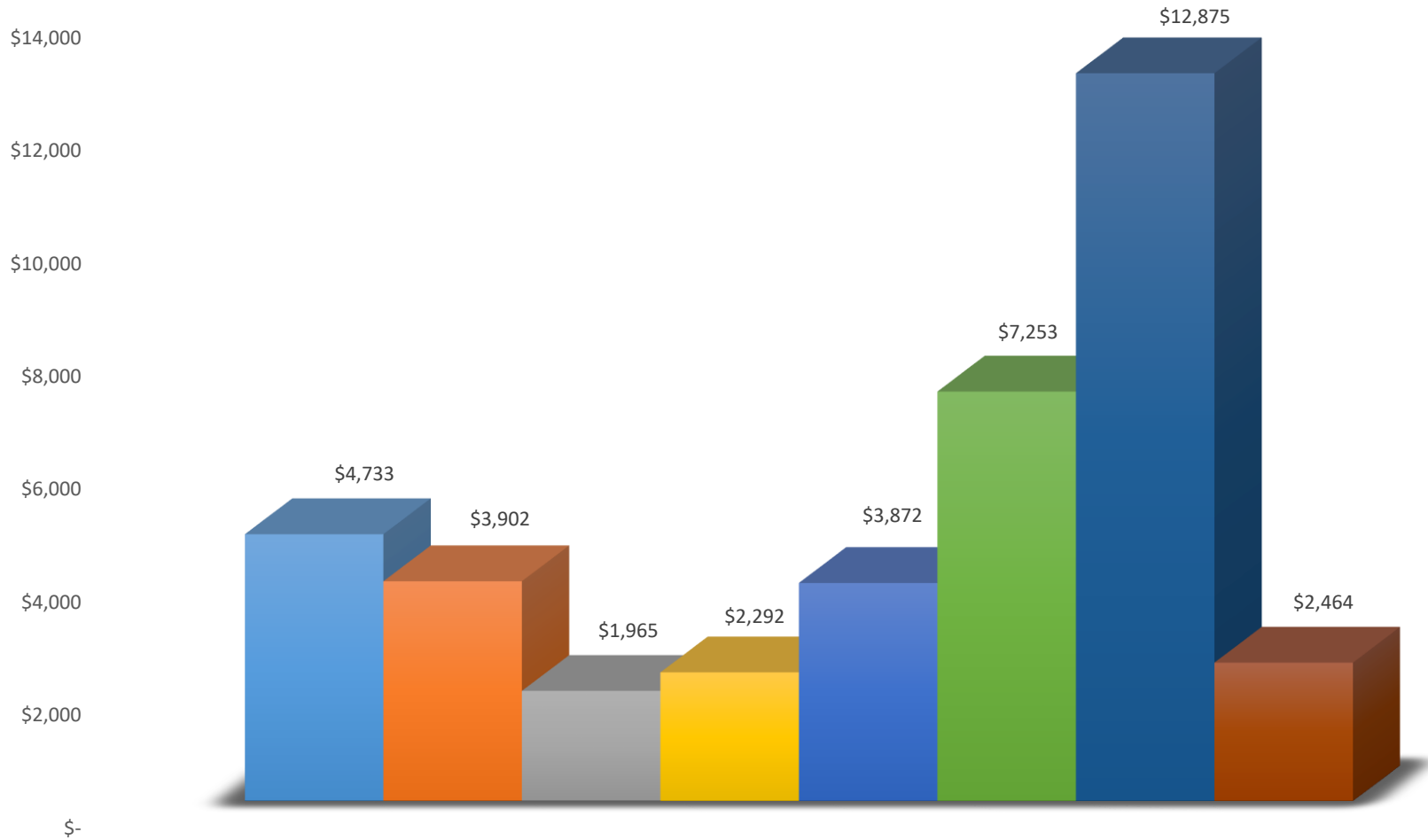


SOURCE: 2022 HCAI Hospital Annual Financial Data Profile - Based on 04-15-2024 Data Extract from HCAI Hospital Annual Disclosure Reports  
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>



## 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: 2022 HCAI Hospital Annual Financial Data Profile - Based on 04-15-2024 Data Extract from HCAI 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 8/1/2024 TFHD	Rate Increase Effective 8/1/2024 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	\$ 464	\$ 487	0%	\$ 633	\$ 628	\$ 790	\$ 496	\$ 760	\$ 557	\$ 651	-25.1%
	Visit - Level 2	(A) (B)	99282	\$ 841	\$ 883	0%	\$ 1,243	\$ 1,227	\$ 1,637	\$ 1,249	\$ 1,204	\$ 1,114	\$ 1,301	-32.1%
	Visit - Level 3	(A) (B)	99283	\$ 1,517	\$ 1,593	0%	\$ 2,229	\$ 2,319	\$ 2,684	\$ 2,501	\$ 2,137	\$ 1,838	\$ 2,290	-30.4%
	Visit - Level 4	(A) (B)	99284	\$ 2,506	\$ 2,631	0%	\$ 3,592	\$ 3,505	\$ 4,726	\$ 4,013	\$ 2,998	\$ 3,622	\$ 3,840	-31.5%
	Visit - Level 5	(A)	99285	\$ 3,686	\$ 3,870	0%	\$ 5,224	\$ 5,105	\$ 6,815	\$ 6,013	\$ 4,198	\$ 5,571	\$ 5,649	-31.5%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 148	\$ 155	0%	\$ 338	\$ 369	\$ 459	\$ 363	\$ 375	\$ 268	\$ 366	-57.6%
	Blood Gas Analysis, including O <sub>2</sub> saturation	(B)	82805/82803	\$ 311	\$ 327	0%	\$ 671	\$ 720	\$ 915	\$ 805	\$ 636	\$ 684	\$ 760	-57.0%
	Complete Blood Count, automated	(B)	85027	\$ 108	\$ 113	0%	\$ 203	\$ 201	\$ 297	\$ 150	\$ 252	\$ 150	\$ 212	-46.6%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 134	\$ 141	0%	\$ 229	\$ 193	\$ 388	\$ 199	\$ 188	\$ 193	\$ 242	-41.8%
	Comprehensive Metabolic Panel	(B)	80053	\$ 183	\$ 192	0%	\$ 395	\$ 392	\$ 606	\$ 391	\$ 392	\$ 334	\$ 431	-55.4%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 122	\$ 128	0%	\$ 245	\$ 254	\$ 343	\$ 218	\$ 291	\$ 183	\$ 259	-50.5%
	Lipid Panel	(B)	80061	\$ 232	\$ 244	25%	\$ 278	\$ 286	\$ 388	\$ 328	\$ 154	\$ 290	\$ 290	-16.0%
	Partial Thromboplastin Time	(B)	85730	\$ 114	\$ 120	0%	\$ 213	\$ 214	\$ 303	\$ 205	\$ 224	\$ 266	\$ 249	-52.0%
	Prothrombin Time	(B)	85610	\$ 75	\$ 79	0%	\$ 140	\$ 153	\$ 168	\$ 137	\$ 177	\$ 142	\$ 156	-49.5%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 290	\$ 305	75%	\$ 283	\$ 285	\$ 393	\$ 265	\$ 170	\$ 294	\$ 281	8.5%
	Troponin, Quantitative	(B)	84484	\$ 265	\$ 278	0%	\$ 461	\$ 479	\$ 608	\$ 431	\$ 528	\$ 434	\$ 500	-44.4%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 47	\$ 49	25%	\$ 66	\$ 56	\$ 107	\$ 46	\$ 63	\$ 106	\$ 81	-38.8%
Urinalysis, with microscopy	(B)	81000-81001	\$ 57	\$ 60	0%	\$ 117	\$ 128	\$ 153	\$ 131	\$ 125	\$ 148	\$ 139	-57.0%	
Diagnostic Imaging	Xray - Chest two views	(B)	71046	\$ 468	\$ 491	25%	\$ 807	\$ 843	\$ 1,050	\$ 676	\$ 1,010	\$ 266	\$ 751	-34.5%
	Xray - Lower Back - four views	(B)	72110	\$ 854	\$ 897	25%	\$ 1,258	\$ 1,227	\$ 1,682	\$ 1,048	\$ 1,406	\$ 291	\$ 1,107	-19.0%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 5,689	\$ 5,973	25%	\$ 6,980	\$ 6,933	\$ 8,079	\$ 7,143	\$ 6,723	\$ 1,970	\$ 5,979	-0.1%
	Mammography - Screening, Bilateral	(B)	77067	\$ 533	\$ 560	0%	\$ 681	\$ 619	\$ 928	\$ 620	\$ 618	\$ 596	\$ 691	-19.0%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 1,077	\$ 1,131	25%	\$ 1,549	\$ 1,351	\$ 2,363	\$ 1,431	\$ 1,270	\$ 316	\$ 1,345	-15.9%
	US - Abdomen complete	(B)	76700	\$ 1,077	\$ 1,131	25%	\$ 1,914	\$ 1,650	\$ 3,225	\$ 1,655	\$ 1,645	\$ 473	\$ 1,750	-35.4%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 3,284	\$ 3,448	25%	\$ 5,341	\$ 5,382	\$ 7,151	\$ 5,754	\$ 5,011	\$ 1,691	\$ 4,902	-29.7%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 2,159	\$ 2,267	25%	\$ 4,082	\$ 4,300	\$ 5,460	\$ 4,075	\$ 4,525	\$ 1,127	\$ 3,797	-40.3%
CT Scan - Abdomen with contrast	(B)	74160	\$ 3,284	\$ 3,448	25%	\$ 4,977	\$ 4,655	\$ 7,151	\$ 4,474	\$ 4,836	\$ 1,691	\$ 4,538	-24.0%	
Room Rates	Intensive Care Unit			\$ 10,277	\$ 10,791	25%	\$ 12,701	\$ 11,620	\$ 17,678	\$ 12,449	\$ 9,885	\$ 14,026	\$ 13,510	-20.1%
	Medical/Surgical Unit - Private			\$ 5,015	\$ 5,266	75%	\$ 5,455	\$ 4,893	\$ 7,681	\$ 4,353	\$ 4,521	\$ 5,219	\$ 5,443	-3.3%
	Nursery Unit			\$ 1,485	\$ 1,559	0%	\$ 2,575	\$ 2,322	\$ 2,322	N/A	\$ 3,843	\$ 3,017	\$ 3,061	-49.1%
	Skilled Nursing Facility			\$ 691	\$ 705	100%	\$ 705	\$ 705	N/A	N/A	N/A	N/A	N/A	N/A
Average of all 25 common outpatient procedures noted by (B) above				\$ 1,015	\$ 1,066	25%	\$ 1,532	\$ 1,505	\$ 2,051	\$ 1,532	\$ 1,478	\$ 739	\$ 1,450	-26.5%

**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 8/1/2024 TFHD	Proposed Rate Increase Effective 8/1/2024 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	\$ 464	\$ 487	50%	\$ 440	\$ 487	\$ 500	\$ 333	\$ 417	17.0%
	Visit - Level 2	(A) (B)	99282	\$ 841	\$ 883	50%	\$ 814	\$ 883	\$ 906	\$ 654	\$ 780	13.2%
	Visit - Level 3	(A) (B)	99283	\$ 1,517	\$ 1,593	50%	\$ 1,433	\$ 1,593	\$ 1,595	\$ 1,111	\$ 1,353	17.7%
	Visit - Level 4	(A) (B)	99284	\$ 2,506	\$ 2,631	100%	\$ 2,314	\$ 2,508	\$ 2,508	\$ 1,802	\$ 2,155	22.1%
	Visit - Level 5	(A)	99285	\$ 3,686	\$ 3,870	100%	\$ 3,366	\$ 3,600	\$ 3,600	\$ 2,627	\$ 3,113	24.3%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 148	\$ 155	50%	\$ 141	\$ 155	\$ 57	\$ 211	\$ 134	15.9%
	Blood Gas Analysis, including O <sub>2</sub> saturation	(B)	82805/82803	\$ 311	\$ 327	100%	\$ 272	\$ 314	\$ 176	\$ 314	\$ 245	33.3%
	Complete Blood Count, automated	(B)	85027	\$ 108	\$ 113	100%	\$ 88	\$ 107	\$ 44	\$ 107	\$ 76	50.2%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 134	\$ 141	100%	\$ 107	\$ 127	\$ 52	\$ 127	\$ 90	57.1%
	Comprehensive Metabolic Panel	(B)	80053	\$ 183	\$ 192	50%	\$ 185	\$ 192	\$ 71	\$ 293	\$ 182	5.5%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 122	\$ 128	50%	\$ 102	\$ 128	\$ 44	\$ 133	\$ 88	44.8%
	Lipid Panel	(B)	80061	\$ 232	\$ 244	100%	\$ 181	\$ 209	\$ 90	\$ 209	\$ 149	63.1%
	Partial Thromboplastin Time	(B)	85730	\$ 114	\$ 120	50%	\$ 94	\$ 120	\$ 41	\$ 122	\$ 81	47.1%
	Prothrombin Time	(B)	85610	\$ 75	\$ 79	50%	\$ 65	\$ 79	\$ 29	\$ 86	\$ 58	36.5%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 290	\$ 305	100%	\$ 210	\$ 213	\$ 113	\$ 213	\$ 163	86.8%
	Troponin, Quantitative	(B)	84484	\$ 265	\$ 278	100%	\$ 193	\$ 217	\$ 84	\$ 217	\$ 151	84.7%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 47	\$ 49	100%	\$ 36	\$ 37	\$ 23	\$ 37	\$ 30	64.5%
	Urinalysis, with microscopy	(B)	81000-81001	\$ 57	\$ 60	50%	\$ 58	\$ 60	\$ 21	\$ 93	\$ 57	5.5%
Diagnostic Imaging	Xray - Chest two views	(B)	71046	\$ 468	\$ 491	50%	\$ 478	\$ 491	\$ 558	\$ 384	\$ 471	4.3%
	Xray - Lower Back - four views	(B)	72110	\$ 854	\$ 897	50%	\$ 907	\$ 897	\$ 751	\$ 1,074	\$ 913	-1.7%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 5,689	\$ 5,973	100%	\$ 4,452	\$ 4,844	\$ 2,539	\$ 4,844	\$ 3,692	61.8%
	Mammography - Screening, Bilateral	(B)	77067	\$ 533	\$ 560	50%	\$ 542	\$ 560	\$ 646	\$ 421	\$ 534	4.9%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 1,077	\$ 1,131	100%	\$ 923	\$ 888	\$ 751	\$ 888	\$ 820	38.0%
	US - Abdomen complete	(B)	76700	\$ 1,077	\$ 1,131	50%	\$ 1,174	\$ 1,131	\$ 751	\$ 1,640	\$ 1,196	-5.4%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 3,284	\$ 3,448	100%	\$ 2,426	\$ 2,598	\$ 1,231	\$ 2,598	\$ 1,915	80.1%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 2,159	\$ 2,267	50%	\$ 1,873	\$ 2,267	\$ 751	\$ 2,600	\$ 1,676	35.3%
CT Scan - Abdomen with contrast	(B)	74160	\$ 3,284	\$ 3,448	100%	\$ 2,517	\$ 2,871	\$ 1,231	\$ 2,871	\$ 2,051	68.1%	
Room Rates	Intensive Care Unit			\$ 10,277	\$ 10,791	100%	\$ 6,789	\$ 4,926	\$ 4,926	\$ 4,650	\$ 4,788	125.4%
	Medical/Surgical Unit - Private			\$ 5,015	\$ 5,266	100%	\$ 3,421	\$ 2,701	\$ 2,701	\$ 2,295	\$ 2,498	110.8%
	Nursery Unit			\$ 1,485	\$ 1,559	100%	\$ 1,464	\$ 1,532	\$ 1,532	\$ 1,300	\$ 1,416	N/A
	Skilled Nursing Facility			\$ 691	\$ 705	100%	\$ 705	\$ 705	N/A	N/A	N/A	N/A
Average of all 25 common outpatient procedures noted by (B) above			\$ 1,015	\$ 1,066	100%	\$ 863	\$ 922	\$ 603	\$ 922	\$ 762	39.8%	

(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  
CHARGE COMPARISON  
HOSPITAL TO HOSPITAL WITH OUTPATIENT LOWER TIERED PRICING

	Note Reference	CPT Code	Prior To 8/1/2024 TFHD	Proposed Rate Increase Effective 8/1/2024 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	\$ 464	\$ 487	17%	\$ 560	\$ 498	\$ 790	\$ 496	\$ 760	\$ 557	\$ 500	\$ 333	\$ 573	\$ 529	-14.9%	-7.8%
	Visit - Level 2	(A) (B)	99282	\$ 841	\$ 883	17%	\$ 1,092	\$ 1,010	\$ 1,637	\$ 1,249	\$ 1,204	\$ 1,114	\$ 906	\$ 654	\$ 1,127	\$ 1,159	-21.7%	-23.8%
	Visit - Level 3	(A) (B)	99283	\$ 1,517	\$ 1,593	17%	\$ 1,923	\$ 1,717	\$ 2,684	\$ 2,501	\$ 2,137	\$ 1,838	\$ 1,595	\$ 1,111	\$ 1,978	\$ 1,987	-19.5%	-19.8%
	Visit - Level 4	(A) (B)	99284	\$ 2,506	\$ 2,631	33%	\$ 3,186	\$ 2,814	\$ 4,726	\$ 4,013	\$ 2,998	\$ 3,622	\$ 2,508	\$ 1,802	\$ 3,278	\$ 3,310	-19.7%	-20.5%
	Visit - Level 5	(A)	99285	\$ 3,686	\$ 3,870	33%	\$ 4,671	\$ 4,034	\$ 6,815	\$ 6,013	\$ 4,198	\$ 5,571	\$ 3,600	\$ 2,627	\$ 4,804	\$ 4,884	-19.4%	-20.8%
Laboratory	Basic Metabolic Panel	(B)	80048	\$ 148	\$ 155	17%	\$ 270	\$ 240	\$ 459	\$ 363	\$ 375	\$ 268	\$ 57	\$ 211	\$ 289	\$ 316	-46.2%	-50.7%
	Blood Gas Analysis, including O <sub>2</sub> saturation	(B)	82805/82803	\$ 311	\$ 327	33%	\$ 551	\$ 481	\$ 915	\$ 805	\$ 636	\$ 684	\$ 176	\$ 314	\$ 588	\$ 660	-44.5%	-50.5%
	Complete Blood Count, automated	(B)	85027	\$ 108	\$ 113	33%	\$ 159	\$ 132	\$ 297	\$ 150	\$ 252	\$ 150	\$ 44	\$ 107	\$ 167	\$ 150	-31.9%	-24.4%
	Complete Blood Count, with differential WBC, automated	(B)	85025	\$ 134	\$ 141	33%	\$ 184	\$ 164	\$ 388	\$ 199	\$ 188	\$ 193	\$ 52	\$ 127	\$ 191	\$ 190	-26.4%	-26.1%
	Comprehensive Metabolic Panel	(B)	80053	\$ 183	\$ 192	17%	\$ 326	\$ 314	\$ 606	\$ 391	\$ 392	\$ 334	\$ 71	\$ 293	\$ 348	\$ 363	-44.8%	-47.0%
	Cratine Kinase (CK), (CPK), Total	(B)	82550	\$ 122	\$ 128	17%	\$ 191	\$ 158	\$ 343	\$ 218	\$ 291	\$ 183	\$ 44	\$ 133	\$ 202	\$ 201	-36.6%	-36.1%
	Lipid Panel	(B)	80061	\$ 232	\$ 244	50%	\$ 243	\$ 226	\$ 388	\$ 328	\$ 154	\$ 290	\$ 90	\$ 209	\$ 243	\$ 249	0.2%	-2.3%
	Partial Thromboplastin Time	(B)	85730	\$ 114	\$ 120	17%	\$ 183	\$ 163	\$ 303	\$ 205	\$ 224	\$ 266	\$ 41	\$ 122	\$ 193	\$ 214	-38.1%	-44.2%
	Prothrombin Time	(B)	85610	\$ 75	\$ 79	17%	\$ 117	\$ 112	\$ 168	\$ 137	\$ 177	\$ 142	\$ 29	\$ 86	\$ 123	\$ 140	-36.1%	-43.5%
	Thyroid Stimulating Hormone (TSH)	(B)	84443	\$ 290	\$ 305	83%	\$ 250	\$ 239	\$ 393	\$ 265	\$ 170	\$ 294	\$ 113	\$ 213	\$ 241	\$ 239	26.1%	27.4%
	Troponin, Quantitative	(B)	84484	\$ 265	\$ 278	33%	\$ 369	\$ 355	\$ 608	\$ 431	\$ 528	\$ 434	\$ 84	\$ 217	\$ 384	\$ 433	-27.5%	-35.7%
	Urinalysis, without microscopy	(B)	81002-81003	\$ 47	\$ 49	50%	\$ 62	\$ 48	\$ 107	\$ 46	\$ 63	\$ 106	\$ 23	\$ 37	\$ 64	\$ 55	-22.6%	-9.7%
	Urinalysis, with microscopy	(B)	81000-81001	\$ 57	\$ 60	17%	\$ 104	\$ 109	\$ 153	\$ 131	\$ 125	\$ 148	\$ 21	\$ 93	\$ 112	\$ 128	-46.5%	-53.3%
Diagnostic Imaging	Xray - Chest two views	(B)	71046	\$ 468	\$ 491	33%	\$ 634	\$ 525	\$ 1,050	\$ 676	\$ 1,010	\$ 266	\$ 558	\$ 384	\$ 657	\$ 617	-25.2%	-20.4%
	Xray - Lower Back - four views	(B)	72110	\$ 854	\$ 897	33%	\$ 1,021	\$ 972	\$ 1,682	\$ 1,048	\$ 1,406	\$ 291	\$ 751	\$ 1,074	\$ 1,042	\$ 1,061	-13.9%	-15.5%
	MRI - Head or Brain without contrast followed by contrast	(B)	70553	\$ 5,689	\$ 5,973	50%	\$ 5,324	\$ 5,409	\$ 8,079	\$ 7,143	\$ 6,723	\$ 1,970	\$ 2,539	\$ 4,844	\$ 5,216	\$ 5,783	14.5%	3.3%
	Mammography - Screening, Bilateral	(B)	77067	\$ 533	\$ 560	17%	\$ 627	\$ 607	\$ 928	\$ 620	\$ 618	\$ 596	\$ 646	\$ 421	\$ 638	\$ 619	-12.3%	-9.6%
	US - OB, 14 weeks or more, transabdominal	(B)	76805	\$ 1,077	\$ 1,131	50%	\$ 1,164	\$ 1,009	\$ 2,363	\$ 1,431	\$ 1,270	\$ 316	\$ 751	\$ 888	\$ 1,170	\$ 1,079	-3.3%	4.8%
	US - Abdomen complete	(B)	76700	\$ 1,077	\$ 1,131	33%	\$ 1,503	\$ 1,385	\$ 3,225	\$ 1,655	\$ 1,645	\$ 473	\$ 751	\$ 1,640	\$ 1,565	\$ 1,643	-27.7%	-31.2%
	CT Scan - Pelvis, with contrast	(B)	72193	\$ 3,284	\$ 3,448	50%	\$ 3,841	\$ 3,023	\$ 7,151	\$ 5,754	\$ 5,011	\$ 1,691	\$ 1,231	\$ 2,598	\$ 3,906	\$ 3,804	-11.7%	-9.4%
	CT Scan - Head or Brain without contrast	(B)	70450	\$ 2,159	\$ 2,267	33%	\$ 2,972	\$ 2,433	\$ 5,460	\$ 4,075	\$ 4,525	\$ 1,127	\$ 751	\$ 2,600	\$ 3,090	\$ 3,338	-26.6%	-32.1%
CT Scan - Abdomen with contrast	(B)	74160	\$ 3,284	\$ 3,448	50%	\$ 3,672	\$ 3,160	\$ 7,151	\$ 4,474	\$ 4,836	\$ 1,691	\$ 1,231	\$ 2,871	\$ 3,709	\$ 3,673	-7.0%	-6.1%	
Room Rates	Intensive Care Unit			\$ 10,277	\$ 10,791	50%	\$ 10,629	\$ 10,338	\$ 17,678	\$ 12,449	\$ 9,885	\$ 14,026	\$ 4,926	\$ 4,650	\$ 10,602	\$ 11,167	1.8%	-3.4%
	Medical/Surgical Unit - Private			\$ 5,015	\$ 5,266	83%	\$ 4,576	\$ 4,437	\$ 7,681	\$ 4,353	\$ 4,521	\$ 5,219	\$ 2,701	\$ 2,295	\$ 4,462	\$ 4,437	18.0%	18.7%
	Nursery Unit			\$ 1,485	\$ 1,559	40%	\$ 2,262	\$ 1,559	\$ 2,322	N/A	\$ 3,843	\$ 3,017	\$ 1,532	\$ 1,300	\$ 2,403	\$ 2,322	-35.1%	-32.8%
	Skilled Nursing Facility			\$ 691	\$ 705	0%	\$ 2,219	\$ 1,478	N/A	\$ 3,700	N/A	\$ 2,251	N/A	N/A	\$ 2,976	\$ 2,976	-76.3%	-76.3%
Average of all 25 common outpatient procedures noted by (B) above				\$ 1,015	\$ 1,066	50%	\$ 1,199	\$ 994	\$ 2,051	\$ 1,532	\$ 1,478	\$ 739	\$ 603	\$ 922	\$ 1,221	\$ 1,200	-12.7%	-11.2%

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